Koala North West

England & Wales · Charity number 1139517

Details

Other names	HOME-START WIRRAL
Status	Registered
Legal form	Charitable company
Company number	07314767
Registered	2010-12-23
Register	View on the Charity Commission register

Contact

Address	Koala North West Woodchurch Lane Birkenhead Wirral CH42 9PH
Phone	01516088288
Email	admin@koalanw.co.uk
Website	www.koalanw.co.uk

Activities

Objects: THE OBJECTS OF THE CHARITY ("THE OBJECTS") ARE:A) TO SAFEGUARD, PROTECT AND PRESERVE THE GOOD HEALTH, BOTH MENTAL AND PHYSICAL OF CHILDREN AND PARENTS OF CHILDREN;B) TO PREVENT CRUELTY TO OR MALTREATMENT OF CHILDREN;C) TO RELIEVE SICKNESS, POVERTY AND NEED AMONGST CHILDREN AND PARENTS OF CHILDREN;D) TO PROMOTE THE EDUCATION OF THE PUBLIC IN BETTER STANDARDS OF CHILD CARE; PRINCIPALLY BUT NOT EXCLUSIVELY WITHIN THE AREA OF WIRRAL AND ITS ENVIRONS ("THE AREA OF BENEFIT")

Activities: Koala North West offers emotional and practical support to families. We aim to strengthen and widen the social support network of families. Volunteers, who are parents themselves are carefully matched to the needs of the family; they then visit the family at home, building a strong supportive relationship offering friendship, reassurance and practical help.

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Classification

- **How:** Provides Human Resources, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Disability
- **Who:** Children/young People, People With Disabilities

Geography

- **Area of benefit:** WIRRAL AND ITS ENVIRONS
- Cheshire East
- Cheshire West & Chester
- Halton
- Knowsley
- Liverpool City
- Sefton
- St Helens
- Warrington
- Wirral

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,661,392	£1,633,019	£790,311	55
2024-03-31	£1,317,423	£1,564,277	£761,938	55
2023-03-31	£1,712,668	£1,343,518	£1,008,792	53
2022-03-31	£1,085,011	£1,006,968	£639,642	40
2021-03-31	£1,252,425	£965,614	£561,599	34

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Trustees

Name	Role	Appointed
Caroline McKenna		2025-02-10
Dr FRANCES ELIZABETH WHITE DR		2014-09-12
Katie Austin		2024-11-25
Laurie Hough		2022-10-06
Paul Oates		2025-02-10
Penny Bishop		2024-11-25
Peter Allan Folwell		2019-09-24
Rosemary Furnifer		2025-11-24
SUSAN WILLIAMS		2022-10-06

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Koala North West

England & Wales - Charity number 1139517

Accounts

Charity registration number 1139517

Company registration number 07314767 (England and Wales)

KOALA NORTH WEST LTD

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

KOALA
North West
Supporting children
& their families

xeinadin

KOALA NORTH WEST LTD

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs S C Williams	
	Mrs L Hough MBE	
	Dr F E White	
	Mr P A Folwell	
	Mrs C Owen	
	Ms K J Austin	(Appointed 25 November 2024)
	Ms P Bishop	(Appointed 25 November 2024)
	Ms C Mckenna	(Appointed 10 February 2025)
	Mr P J Oates	(Appointed 10 February 2025)
Secretary	Mrs M Walsh	
Charity number (England and Wales)	1139517	
Company number	07314767	
Registered office	Koala Hub Woodchurch Lane Birkenhead Wirral Merseyside CH42 9PH	
Auditor	Xeinadin Audit Limited 46 Hamilton Square Birkenhead Wirral Merseyside CH41 5AR	

KOALA NORTH WEST LTD

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KOALA NORTH WEST LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

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 memorandum and articles of association, 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 and activities
Koala North West offers support, friendship and practical help to parents across Cheshire and Merseyside, with our main base and area for delivery being in Wirral.

We provide a range of services for Early Years, Family Support and SEND, for families with children aged 0-11 years, to support them to meet one or more of the following 3 outcomes:

- Improved health and well-being (child and parent/carer)
- Improved parenting (confidence, positive behaviours)
- Improved School Readiness (parents engage with their children's early learning; and children are ready to separate, communicate, listen, socialise, learn, be active, and be independent)

Our Mission:

We exist to provide children and their families with tailored practical and emotional support that improves wellbeing, reduces isolation and supports both children and caregivers to thrive.

Our Values:

- WE GIVE TOOLS, NOT ANSWERS

  We believe that everyone has skills and strengths, so when people need a helping hand, we see what's already strong and coach to build up knowledge, skills and confidence. In all our relationships – whether families, communities or colleagues – we always do with, not to.

- WE WORK TOGETHER

  We don't just work together to get a great result: working together is, and of itself, a great result. Everything we do is about building positive relationships (professionally and personally), so we put time into building relationships with one another, being shaped thy those perspectives and experiences of those around us.

- WE MAKE SURE FAMILIES STAY IN CONTROL

  We have removed the language and behaviours of referrals, professional assessments, levels and thresholds so that we can really get to the heart of what's going on for families, as and when they choose.

- WE KEEP THINGS SIMPLE FOR FAMILIES

  We prioritise people over systems, processes and procedures. It's simple to get involved with we're joined-up and accessible and we make sure that families can access something that can help them straight away. We speak in simple terms, and talk about asking for help as the way you show you're a great parent – not a failing one.

Our Services:

We have developed our services over the past 25 years to meet the needs of our community.

- Family Support:

  - Home visiting support
  - Sleep Support

- Early Years:

  -Promotion of importance of first 1,001 Days and services available for families
  -Breastfeeding Peer Support - through groups, home visits and telephone support - to help mums to initiate and breastfeed for as long as possible/they want to.
  -Bump, Baby & Beyond – our Parent Infant Mental Health Service - home visits and groups - for women with mild to moderate mental health difficulties during the perinatal period, 0-2.
  -Neonatal service
  -Baby Incredible Years Parenting Course
  -Dad's Reflective Parenting Programme
  -Video Interaction Guidance – video feedback intervention to enhance sensitivity in parents of children who are at risk of poor attachment outcomes due to a range of difficulties
  -Early Learning home visiting support
  -Little Lungs
  -Baby & Me
  -Full Circle, intergenerational groups
  -Tiny Teeth

- SEND Service:

  -Groups for children with complex needs - or children with physical disabilities & for children with social communication difficulties
  -Empower Us – Outreach home visiting support for children with complex needs and their families
  -Sleep Support Service for children who are neurodiverse
  -Autism Incredible Years Parenting Programme
  -Neurodiverse Drop-ins

- VCF Partnership networking and promotion, and promotion of early help services and digital offer as part of the Early Help Family Toolbox Alliance and Children and Young People Emotional Health & Wellbeing Branch Alliance.

- We also had 2 charity shops. Unfortunately we had to make the difficult decision to close one of them in November 2024, but our Claughton shop continues to thrive.

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Charity's aims and objectives, in planning future activities, and setting the policies for the year.

Public benefit

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

Achievements and performance
Significant activities and achievements against objectives

Charitable activities
Staff, trustees, and our dedicated volunteers work together to ensure that we provide a quality service to families across Cheshire & Merseyside, providing help and support for families to improve wellbeing, reduce isolation and support both children and caregivers to thrive.

We successfully delivered against every area of our strategy:

- Supporting our People
- Sustaining our Impact
- Extending our Reach
- Diversifying our Income

Between April 2024 and March 2025 we supported 3,180 families. Of those supported:

- 1,732 were supported to breastfeed, an increase of 37% families on the previous year
- 71% breastfed for more than 6 weeks
- 1,593 received Family Support, an increase of 23% families on the previous year

Feedback from families at end of support:

- 94% of parents reported improvement in health and wellbeing (parent/child)
- 94% reported an improvement in parenting skills (confidence/budgeting/home conditions)
- 95% reported improved school readiness (parents engagement with their children's early learning, and children are ready to separate, communicate, listen, learn, socialise, be active, and be independent)

Volunteers
Volunteers are at the very heart of our service delivery with 51 new volunteers joining us over the year.

We had 183 active volunteers over the past 12 months.

Family Support Volunteers provided tailor-made, emotional and practical support to families in their own homes.

Group Volunteers supported our Group Staff in our groups for children with complex needs, and Full Circle.

Breastfeeding Peer Support Volunteers provided breastfeeding support, offering information and support around breastfeeding.

None of which would be possible without our Charity Shop Volunteers who raise much needed funds for our organisation.

Review of funding
The trustees recognise these are difficult economic times and are not at all complacent about the challenges ahead. We recognise the importance of having a more diverse range of funding streams, and we are pleased to say that for 2024/25 we secured funding from:

Grants/Trusts

Bespack Holmes Chapel
Beyond Transformation Fund
Cheshire and Wirral Partnership NHS Foundation Trust
Cheshire Community Foundation
Cheshire & Merseyside Integrated Care Board
Cheshire West & Chester Early Help & Intervention Grant
Cheshire West & Chester Council
Cheshire West Voluntary Action
Cradle to Career SEND Partnership
Creating Community
Eric Wright Charitable Trust
LCVS Community Impact Fund
Sanctuary Housing Association
Steve Morgan Foundation
The Lewin Trust
The National Lottery Community Fund – RC North West Region
The Rank Foundation
Westminster Foundation
Wirral Council

Donors

Adam Faulkner on behalf of TAQA	Kerry Usher
Allison Gent	King & Fowler
Amy Tunnington	Laura Calder
Anastasja Katzinova	Laura Helwood
Auwin Competitions	Laura Trigg
Bidston Gold Club Ladies	Lee Doran
Birkenhead Medical Society	Lidl, Rock Ferry
Birkenhead Prep	Lindsey Bridges
C & LM Singleton	Lisa Fielding
Carol Parker	Lisa Reynolds
Carolyn Kay	Lorraine Singleton
Cash4Kids	Lynn Law
Catholic Women's League – Neston Section	Marion Perkin
Charlotte Scott	Melat Negatu
Cheshire Freemasons – Broadsmith	Merrion
Cheshire Freemasons Lodge, Bidston (Lodge 3657)	Moira Arthur
Chris & Jo Seddon	Neston Nomads FC
Claire & Jack Shardlow	Nette Roberts
Co-Op Academy	Nicola & Ste Murray
Danny Cliff	Nike, Cheshire Oaks
Diane Hastie	Octopus Club
Ed Taylor	Pat Carter
Eleri Roberts	Pauline Connell
Ellie Wade	Pauline Roberts
Emma Lansdell	Penny Bishop
ETC Enrichment Technology Company	Peter Folwell
Evelyn Batterham	Predictions, Wallasey
Hannah Elkin	Rachel Summers
Healthbox CIC	Rebecca Bailey
Heather Folwell	Rotary Passport North Wales & North West England
Heswall Rotary Club	Salvation Army
In memory of Kevin Atherton	Serena Mithbaokar
In memory of Mr Frederick Charles Lees	Share a Bear
Irene Nelson	Stanlaw Abbey Development Trust
Jane Gordon	Sue Amis
Janet Dodds	Sue Hurst
Jessica Tweed	TK Maxx and Homesense
John Bateman	Tracy Flynn
Judy Fay	Whiteking construction Ltd
Katie Lucas	

Financial review

The total income for the year ended 31 March 2025 was £1,661,392 (2024: £1,317,423), representing a 26% increase year on year. The growth was largely driven by restricted income, which rose to £1,513,839 (2024: £1,100,653), reflecting the continuation and expansion of major grant-funded projects, including significant funding from Wirral Council, Cheshire & Merseyside ICB, Westminster Foundation, and the National Lottery RC North West. In contrast, unrestricted income reduced to £147,553 (2024: £216,770), largely due to a reduction in shop takings following the closure of one of the charity shops in the year.

Expenditure for the year totalled £1,633,018 (2024: £1,564,277). The majority of this (£1,435,945) related to restricted projects, demonstrating the continued delivery of grant-funded services. Unrestricted expenditure decreased slightly to £197,073 (2024: £199,932), with cost savings from shop closures offset by increased support and governance costs.

The overall result was a net surplus of £28,374 (2024: deficit of £246,854). This surplus arises after recognising investment income of £23,303 (2024: £11,500), reflecting higher returns from funds held via Flagstone and cash deposits across multiple banks.

At year-end, the charity's total funds amounted to £790,311 (2024: £761,938), comprising £334,834 of restricted funds and £455,477 of unrestricted funds. Of the unrestricted balance, £298,327 has been designated for specific purposes (including premises, contingency, maintenance, and the volunteer fund), with a further £8,224 allocated to fixtures and fittings and £18,417 to computers. This leaves free reserves of £130,509, which is outlined in the reserve policy below.

The charity continues to face risks from the uncertain economic climate, reliance on statutory funding, and the potential for future contract changes. However, the strengthened cash and investment position (£1,033,650 across bank accounts and Flagstone at year end, compared to £906,271 in 2024) provides resilience going forward.

The trustees recognise that reliance on restricted income presents challenges for long-term sustainability and are committed to further diversifying income streams, including investment in fundraising and exploring new grant opportunities.

The Charity reserves are detailed in notes 23-24 in the financial statements

Reserves policy

The Charity aims to provide an on-going support service to families it supports. Unrestricted reserves are needed:

- To provide continuity of service should there be an unanticipated shortfall of income
- To cover unanticipated increases in the costs of providing the service
- To cover the costs of providing cover for staff who take sick or maternity leave
- To cover the costs of downsizing or closure should the trustees be unable to obtain necessary funding

Budgeted core expenditure for the Charity for 2025-26 is £1,601,639. Whilst the unrestricted reserves currently stand at £455,477, £106,008 is represented by the freehold property, £8,224 by fixtures and fittings, £18,417 by computers; these funds can only be realised upon the sale of these assets. £192,319 has also been designated, leaving £130,509.

Current funds are in line with the reserves policy which has been approved by trustees. The trustees consider that a minimum of six months core running costs to ensure continuity of service, or individual project redundancy costs, whichever is greater, are needed in reserves this would be in the region of £140,000. This would also cover a delay in obtaining funding for any particular year.

The trustees and management recognise the need to build up reserves to provide greater security for the Charity and its stakeholders and continue to seek ways in which additional funds can be raised and are keeping the reserves policy and its implementation under regular review. Trustees appreciate the efforts of staff to reduce costs and continue to make economies wherever possible without reducing the quality of our service.

Investment policy

Our investment objectives are to achieve growth and income. We aim to generate sustainable returns that allow us to achieve our charitable objectives while protecting the capital value of our investments.

We recognise that every investment carries risk, and we will manage these risks to ensure that they are commensurate with our objectives and the financial resources available. Our risk appetite is moderate, and we are willing to accept fluctuations in the value of our assets in pursuit of our investment objectives.

We will ensure that our charity has sufficient liquidity to meet our financial commitments, including grants and other charitable activities. We will invest in liquid assets and maintain an appropriate level of cash reserves to ensure that we can access our money when we need it.

We will invest in accordance with FSCS guidelines, using the Flagstone Deposit Platform and we will not exceed the protected limit in any one financial institution. Fitch ratings will be reviewed prior to investment in a financial institution. Cashflow will be considered prior to investment to ensure sufficient liquidity to meet our financial commitments.

Our policy sets out our approach to investing. It is a framework for making investment decisions, managing our financial resources and meeting our governance responsibilities. We will review our investment policy annually to ensure it continues to align with our charitable mission and objectives.

Major risks

Risk management

The trustees have a duty to identify and review the risks to which the Charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance to manage those risks. These risks have been documented by the trustees and are reviewed on an annual basis or more frequently should circumstances change.

The trustees recognise that the major risk to providing services is the uncertainty of long term funding from statutory bodies. However, we work hard to deliver high quality services and to maintain our good reputation with the families we support and with colleagues in the statutory and voluntary sectors. The Charity has also proved our willingness to adapt in response to changes in expectations of those commissioning services, whilst remaining true to our core values.

The Charity maintains a comprehensive range of policies and procedures for minimising financial and other risks and the trustees monitor these on a regular basis. Trustees are aware of the potential costs of redundancy if sufficient funding to maintain the current levels of activity is not obtained and are continuing to work to increase the level of the Charity's reserves.

Other risks both physical and relating to professional indemnity are regularly reviewed and minimised by our policies and the training given to staff and volunteers. We are covered by our insurance policy. All staff and volunteers working with families have current DBS Enhanced Disclosures.

Plans for future periods

Future plans

We will continue to be open to new opportunities across Cheshire and Merseyside that will enable us to support more families. In the coming year we aim to build on our existing partnerships, explore new collaborations with local organisations and statutory services, and strengthen our volunteer base to extend the reach of our programmes. We also plan to seek additional funding opportunities to ensure the sustainability and growth of our services.

Structure, governance and management

Koala North West is a company limited by guarantee, as defined by the Companies Act 2006, and a registered charity and is governed by its Memorandum and Articles of Association dated 14 July 2010.

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:

Mrs S C Williams	
Mrs L Hough MBE	
Mr R W Kearney	(Resigned 31 August 2025)
Dr F E White	
Mr P A Folwell	
Mrs C Owen	
Ms K J Austin	(Appointed 25 November 2024)
Ms P Bishop	(Appointed 25 November 2024)
Ms C Mckenna	(Appointed 10 February 2025)
Mr P J Oates	(Appointed 10 February 2025)

Recruitment and appointment of trustees

We recognise that an effective Board of Trustees is imperative to ensure that the charity is to successfully achieve its objectives. The Board must seek trustees who represent the interests of the community in Cheshire & Merseyside and have available the knowledge and skills required to run the charity. Individual trustees must have sufficient knowledge of the role of a charity trustee and of our organisational objectives and activities to enable them to fulfil their role.

We aim to maintain a Board of Trustees delivering high standards of practice, through a carefully planned recruitment and selection procedure, in line with the Equality, Fairness and Diversity Policy. The recruitment and selection procedure has been developed to include safeguards for the welfare of children.

We aim to represent the community we serve, and therefore we aim to ensure trustees are recruited from as diverse backgrounds as possible. A diverse group of volunteers can broaden the range of opinions and ideas. They bring knowledge of the cultures and circumstances of the population groups they come from, so that our organisation will have a better understanding of those groups, and be better able to relate to them. Furthermore, they enrich the organisation with their perspectives and the variety of their experiences and backgrounds. A diverse group of volunteers also makes possible heightened cultural sensitivity within the organisation, and allows for the kinds of interchanges that make it possible for people with very different backgrounds to understand, respect, and cherish one another's differences as well as their similarities.

We shall have at least five and not more than twelve individuals on the Board of Trustees. In addition advisers may also be appointed to the Board for the benefit of specialist expertise such as Safeguarding, but shall have no voting rights.

The term of office shall be three years before trustees must retire at an AGM. Retiring trustees may offer themselves for re-election at an AGM. When a need is identified to co-opt a trustee onto the Board during the year, that Trustee must retire and be offered for election by the members at the next AGM.

There is a Board of Trustees induction pack in place which sets out the procedure to be followed when inducting new trustees.

Organisational structure

Membership of the Charity is open to any individual or organisation interested in promoting the objects of who consents in writing to become a member and is approved by the Management Committee. The trustees delegate the responsibility of approving new members to the Chair and CEO with any issues being brought to the board.

The trustees, when complete, consist of at least five and not more than twelve individuals. The trustees may at any time co-opt a person duly qualified to be appointed as trustee to fill a vacancy in their number or as an additional trustee, but a co-opted trustee holds office only until the next AGM. One third (or the number nearest one third) of trustees must retire at each AGM, those longest in office retiring first and the choice between any of equal service being made by drawing lots. A trustee retiring at AGM is eligible for re-election but if not re-elected must retire upon conclusion of the meeting. The trustees will elect their own officers.

The Charity is managed by the Management Committee which consists of the trustees and meets at least four times a year. The trustees set the policies to be followed and review the performance of the staff; they also set the terms and remuneration of staff. The Chief Executive Officer (CEO) is responsible for the operational and day-to-day running of the organisation with the staff support.

The Management Committee is supported by an Internal Audit and Risk Committee that meets as required in a risk basis; this comprises a maximum of three trustees and the CEO. Other specialist sub-committees of Trustees and senior staff are set up and meet as required.

The Charity will obtain advice from the Charity Commission periodically on matters of current importance.

Remuneration policy

Key management remuneration

When determining the salaries for Key Personnel, trustees are mindful of their responsibility to act in the best interests of the charity and the charitable objectives.

Our overall goal for Key Personnel is to offer fair pay to attract and keep appropriately qualified staff to lead, manage and deliver the charity's aims. These arrangements currently cover the Chief Executive Officer, the Deputy Chief Executive Officer and the Finance Officer.

In determining the remuneration package for each post the trustees take the following matters into consideration

- The purposes, aims and values of the charity and its beneficiaries' needs.
- How this impacts on overall pay policy for all employees.
- The types of skills, experiences and competencies that the charity needs from its senior staff, the specific scope of these roles and the link to pay.
- The charity's current business plan and how the implementation of this plan may affect the number of senior staff the charity needs to employ or recruit and the nature of these roles.
- The charity's ability to pay - this includes the cost to the charity of raising pay, and whether it is sustainable, and how appropriate the level of pay, and any pay increase, is in the context of the charity, as measured against the needs of its charitable purposes and beneficiaries.
- Their assessment of the charity's performance and the senior staff's performance against expectations, in the both short and long term.
- Appropriate available information on pay policies and practices in other organisations that can inform the decision on whether a level of pay is fair and reasonable.
- The charity's track record in attracting and retaining committed and motivated employees.
- The likely impact on, and views of, beneficiaries, donors, funders, volunteers and potential volunteers.
- The relationship between the policy and practice for the pay of senior staff and that of the charity's whole workforce.

Key Personnel cannot be paid more than the top of their agreed pay range without full Board approval.

Auditor

In accordance with the company's articles, a resolution proposing that Xeinadin Audit Limited be reappointed as auditor of the company will be put at a General Meeting.

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

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

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Mr P A Fotwell

Trustee

Date: 27 Oct 25

KOALA NORTH WEST LTD

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2025

The trustees, who are also the directors of Koala North West Ltd 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; 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.

KOALA NORTH WEST LTD

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF KOALA NORTH WEST LTD

Opinion

We have audited the financial statements of Koala North West Ltd (the 'charity') for the year ended 31 March 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charity through discussions with trustees and other management, and from our knowledge and experience of charity sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including the Companies Act 2006, Charities Act 2011, data protection, anti-bribery, and employment legislation; and
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management team and inspecting legal correspondence; and identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management team as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation; and
- enquiring of management as to actual and potential litigation and claims; and reviewing correspondence with relevant regulators.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

B. Kelly

Bradley Kelly BA BFP ACA FCCA (Senior Statutory Auditor)
For and on behalf of Xeinadin Audit Limited, Statutory Auditor
Chartered Accountants
46 Hamilton Square
Birkenhead
Wirral
Merseyside
CH41 5AR
Date: 4.11.25

KOALA NORTH WEST LTD

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income and endowments from:							
Donations and legacies	3	14,551	-	14,551	41,802	150	41,952
Charitable activities	4	-	1,513,839	1,513,839	-	1,100,503	1,100,503
Other trading activities	5	109,699	-	109,699	161,068	-	161,068
Investments	6	23,303	-	23,303	11,500	-	11,500
Other income	7	-	-	-	2,400	-	2,400
Total income		147,553	1,513,839	1,661,392	216,770	1,100,653	1,317,423
Expenditure on:							
Raising funds	8	140,031	-	140,031	157,224	-	157,224
Charitable activities	9	51,398	1,435,946	1,487,344	41,871	1,364,345	1,406,216
Other expenditure	14	5,644	-	5,644	837	-	837
Total expenditure		197,073	1,435,946	1,633,019	199,932	1,364,345	1,564,277
Net income/(expenditure)		(49,520)	77,893	28,373	16,838	(263,692)	(246,854)
Transfers between funds		14,060	(14,060)	-	(59,752)	59,752	-
Net movement in funds	11	(35,460)	63,833	28,373	(42,914)	(203,940)	(246,854)
Reconciliation of funds:							
Fund balances at 1 April 2024		490,937	271,001	761,938	533,851	474,941	1,008,792
Fund balances at 31 March 2025		455,477	334,834	790,311	490,937	271,001	761,938

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

KOALA NORTH WEST LTD

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 as restated £	£
Fixed assets					
Tangible assets	**16**		132,649		144,322
Current assets					
Debtors	**17**	22,739		6,036	
Investments	**18**	425,000		340,528	
Cash at bank and in hand		608,650		565,743	
		1,056,389		912,307	
Creditors: amounts falling due within one year	**19**	(398,727)		(294,691)	
Net current assets			657,662		617,616
Total assets less current liabilities			790,311		761,938
The funds of the charity					
Restricted income funds	**22**		334,834		271,001
Unrestricted funds	**23**		455,477		490,937
			790,311		761,938

The financial statements were approved by the trustees on 27.10.25

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Mr P A Folwell

Trustee

Company registration number 07314767 (England and Wales)

KOALA NORTH WEST LTD

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	26		110,346		(64,735)
Investing activities					
Purchase of tangible fixed assets		(6,358)		(18,494)	
Proceeds from disposal of tangible fixed assets		88		-	
Proceeds from disposal of investments		(84,472)		(340,528)	
Investment income received		23,303		11,500	
Net cash used in investing activities			(67,439)		(347,522)
Net cash generated from financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			42,907		(412,257)
Cash and cash equivalents at beginning of year			565,743		978,000
Cash and cash equivalents at end of year			608,650		565,743

1 Accounting policies

Charity information

Koala North West Ltd is a private company limited by guarantee incorporated in England and Wales. The registered office is Koala Hub, Woodchurch Lane, Birkenhead, Wirral, Merseyside, CH42 9PH.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, 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 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. 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 or grantors 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.

Gifts donated for resale are included as income when they are sold. Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be reliably measured. In accordance with the Charity SORP (FRS102), the value of volunteers' time is not measured.

1 Accounting policies **(Continued)**

Income from charitable activities includes income received under contract or where entitlement to the grant funding is subject to performance conditions. Income is recognised in the Statement of Financial Activities when the related services have been provided, income in advance of those services being provided is deferred.

Income from trading activities, includes income from fundraising events and trading activities to raise funds for the charity. Income is recognised when earned and the charity is entitled to the receipt.

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 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2% on cost
Fixtures and fittings	10% on cost
Computers	25% on cost
Motor vehicles	20% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 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.

1 Accounting policies **(Continued)**

1.9 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.

Deposits with an original maturity of more than three months and up to twelve months from the reporting date are classified as current investments.

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.

1.10 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.

1.11 Retirement benefits

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

2 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 ongoing 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.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	14,551	-	14,551	16,802	150	16,952
Grants	-	-	-	25,000	-	25,000
	14,551	-	14,551	41,802	150	41,952
Grants						
Trusthouse Foundation	-	-	-	25,000	-	25,000
	-	-	-	25,000	-	25,000

4 Income from charitable activities

	Restricted funds 2025 £	Restricted funds 2024 £
Family services		
Wirral Community Health and Care NHS Foundation Trust	-	31,850
Performance related contracts and grants	1,513,839	1,068,653
	1,513,839	1,100,503

4 Income from charitable activities **(Continued)**

Performance related contracts and grants analysis

	Family services 2025 £	Family services 2024 £
Bespack Homes Chapel	2,000	-
Beyond Transformation Funding	70,952	71,947
Cheshire & Merseyside Integrated Care Board	289,016	170,274
Cheshire Community Foundation	18,207	5,000
Cheshire West & Chester Early Help & Intervention	20,000	5,000
Cheshire West Household Fund	3,750	8,600
Cheshire Wirral Partnership NHS Foundation Trust	71,886	20,075
Children in Need	-	10,000
Cradle to Career SEND Partnership	40,492	30,510
Crea8ting Communities	11,500	34,500
Elizabeth Rathbone	-	2,000
Eric Wright	21,000	20,000
Family Fund	4,500	3,414
Foundations Years Trust	17,750	24,850
Garfield Weston Foundation	-	20,000
Interventions Alliance	5,737	-
John Moores Foundation	-	6,071
LCVS Community Impact Fund	2,920	-
Lloyds Collboration	1,000	-
Magenta Living	-	10,000
Marjory Boddy Charitable Trust	-	10,000
Merseycare Care NHS Trust	-	50,000
Misc Reserves	12,500	2,500
SJP Charitable Foundation	-	2,500
The Lewin Trust	25,000	-
The National Lottery Community Fund -RC North West Region	113,240	95,664
The Rank Foundation	25,000	-
The Steve Morgan Foundation	77,000	60,414
Westminster Foundation	100,000	46,667
Wirral Council Grants	539,940	358,669
Wirral Integrated Care Board	40,450	-
	1,513,839	1,068,653

5 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising events	4,887	7,875
Shop income	104,812	153,193
Other trading activities	109,699	161,068

6 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	23,303	11,500

7 Other income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Other income	-	2,400

8 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Trading costs		
Operating charity shops	39,726	45,107
Staff costs	92,816	103,846
Support costs	7,489	8,271
	140,031	157,224

9 Expenditure on charitable activities

	Family services 2025 £	Family services 2024 £
Direct costs		
Staff costs	1,134,724	975,160
Depreciation and impairment	12,299	10,767
Staff and volunteer Expenses	54,140	59,095
General running costs	79,322	79,453
Advertising & promotion	1,168	4,449
Premises costs	71,478	63,880
Training	26,340	19,121
Family fund	25,303	54,481
Group costs	8,253	13,613
	1,413,027	1,280,019
Share of support and governance costs (see note 10)		
Support	64,417	117,897
Governance	9,900	8,300
	1,487,344	1,406,216
Analysis by fund		
Unrestricted funds	51,398	41,871
Restricted funds	1,435,946	1,364,345
	1,487,344	1,406,216

10 Support costs allocated to activities

	Family services 2025 £	Total 2024 £
Staff costs	55,170	105,714
Professional fees and consultants	16,594	20,342
Bank fee	142	112
Governance	9,900	8,300
	81,806	134,468

11 Net movement in funds

	2025	2024
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	5,500	5,750
Depreciation of owned tangible fixed assets	12,299	10,767
Loss on disposal of tangible fixed assets	5,644	837

12 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

Trustees claimed £264 in travel expenses (2024: £1,162)

13 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
Family Support Staff	19	19
Early Years Staff	16	15
Trading Staff	7	4
Management and Administrative Staff	13	17
Total	55	55

Employment costs	2025	2024
	£	£
Wages and salaries	1,150,553	1,067,486
Social security costs	86,452	75,829
Other pension costs	45,705	41,405
	1,282,710	1,184,720

During the reporting period, the charity made redundancy and termination payments totalling £4,955. These payments arose from the closure of the Moreton charity shop. The shop assistants were made redundant at the end of August, and the shop manager was made redundant at the end of October. The payments have been recognised in accordance with the charity's accounting policy, which requires such obligations to be accrued when the charity is demonstrably committed. At the balance sheet date, no further provisions remain outstanding in respect of redundancy or termination costs.

13 Employees (Continued)

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2025 Number	2024 Number
£60,001 to £70,000	1	1

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2025 £	2024 £
Aggregate compensation	167,350	157,381

The management personnel of the charity comprise the trustees, the Chief Executive Officer, the Deputy Chief Executive Officer and Finance Officer.

14 Other expenditure

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Net loss on disposal of tangible fixed assets	5,644	837

15 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

16 Tangible fixed assets

	Freehold land and buildings	Fixtures and fittings	Computers	Motor vehicles	Total
	£	£	£	£	£
Cost					
At 1 April 2024	129,008	36,850	33,768	1,500	201,126
Additions	-	820	5,538	-	6,358
Disposals	-	(11,680)	(1,476)	-	(13,156)
At 31 March 2025	129,008	25,990	37,830	1,500	194,328
Depreciation and impairment					
At 1 April 2024	21,000	21,793	12,511	1,500	56,804
Depreciation charged in the year	2,000	1,976	8,323	-	12,299
Eliminated in respect of disposals	-	(6,003)	(1,421)	-	(7,424)
At 31 March 2025	23,000	17,766	19,413	1,500	61,679
Carrying amount					
At 31 March 2025	106,008	8,224	18,417	-	132,649
At 31 March 2024	108,008	15,057	21,257	-	144,322

17 Debtors

	2025	2024
Amounts falling due within one year:	£	£
Trade debtors	13,000	-
Other debtors	230	1,574
Prepayments and accrued income	9,509	4,462
	22,739	6,036

18 Current asset investments

	2025	2024 as restated
	£	£
Flagstone investments	425,000	340,528

In the prior year, investments of £340,528 were included within 'Fixed Asset Investments'These have been reclassified to 'Current Assets Investments' to better reflect their nature. This has no impact on net assets or total funds

19 Creditors: amounts falling due within one year

	Notes	2025 £	2024 £
Deferred income	20	257,413	260,240
Trade creditors		78,452	8,801
Other creditors		22,165	9,456
Accruals		40,697	16,194
		398,727	294,691

20 Deferred income

	2025 £	2024 £
Other deferred income	257,413	260,240

Deferred income is included in the financial statements as follows:

	2025 £	2024 £
Deferred income is included within:		
Current liabilities	257,413	260,240
Movements in the year:		
Deferred income at 1 April 2024	260,240	77,012
Released from previous periods	(260,240)	(77,012)
Resources deferred in the year	257,413	260,240
Deferred income at 31 March 2025	257,413	260,240

21 Retirement benefit schemes

Defined contribution schemes	2025 £	2024 £
Charge to profit or loss in respect of defined contribution schemes	45,705	41,405

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

22 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
Bespack Homes Chapel	-	2,000	-	-	2,000
Beyond Transformation Funding	14,495	70,952	(62,850)	-	22,597
Cheshire & Merseyside Integrated Care Board	11,580	289,016	(283,261)	(939)	16,395
Cheshire Community Foundation	5,000	18,207	(17,305)	-	5,902
Cheshire West & Chester Early Help & Intervention	-	20,000	(13,825)	(26)	6,150
Cheshire West Household Fund	-	3,750	(3,750)	-	-
Cheshire Wirral Partnership NHS Foundation Trust	-	71,886	(68,486)	-	3,400
Cradle to Career SEND Partnership	23,105	40,492	(42,467)	-	21,130
Crea8ting Communities	-	11,500	(10,261)	-	1,239
Ellesmere Port & Neston Small Funders	3,013	-	(1,256)	-	1,757
Eric Wright	4,252	21,000	(15,753)	-	9,499
Family Fund	5,997	4,500	(4,512)	(30)	5,955
Garfield Weston Foundation	9,119	-	(9,119)	-	-
Interventions Alliance	-	5,736	(5,736)	-	-
LCVS Community Impact Fund	-	2,920	(2,920)	-	-
Lloyds Collboration	-	1,000	(1,000)	-	-
Magenta Living Legacy Fund	6,948	-	(6,948)	-	-
Marjory Boddy Charitable Trust	10,000	-	-	-	10,000
Mersey Care NHS Foundation Trust	8,228	-	(8,228)	-	-
Misc Reserves	5,045	12,500	(10,863)	-	6,682
The Foundation Years Trust	-	17,750	(17,750)	-	-
The Lewin Trust	-	25,000	(17,981)	-	7,019
The National Lottery Community Fund -RC North West Region	29,328	113,240	(129,259)	-	13,309
The Rank Foundation	-	25,000	(22,426)	-	2,574
The Steve Morgan Foundation	15,970	77,000	(84,497)	-	8,473
Westminster Foundation	34,176	100,000	(95,884)	-	38,292
Wirral Council Grants	84,744	539,940	(468,170)	(12,152)	144,362
Wirral Integrated Care Board	-	40,450	(31,438)	(913)	8,099
	271,001	1,513,839	(1,435,946)	(14,060)	334,834

22 **Restricted funds** (Continued)

Previous year:	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024 as restated
	£	£	£	£	£
Beyond Transformation Funding	97,356	71,947	(151,646)	(3,162)	14,495
Cheshire & Merseyside Integrated Care Board	22,041	170,274	(178,335)	(2,400)	11,580
Cheshire Community Foundation	-	5,000	-	-	5,000
Cheshire West & Chester Council	-	5,000	(5,026)	26	-
Cheshire West Household Fund	-	8,600	(8,600)	-	-
Cheshire Wirral Partnership NHS Foundation Trust	56,929	20,075	(76,584)	(420)	-
Chester Bluecoats Charity	1,932	-	(1,932)	-	-
Children in Need	16,698	10,000	(26,698)	-	-
Cradle to Career SEND Partnership	4,187	30,510	(11,592)	-	23,105
Crea8ting Communities	-	34,500	(34,500)	-	-
Elizabeth Rathbone	-	2,000	(2,000)	-	-
Ellesmere Port & Neston Small Funders	3,013	-	-	-	3,013
Eric Wright	-	20,000	(15,048)	(700)	4,252
Family Fund	3,610	3,414	(2,358)	1,331	5,997
Garfield Weston Foundation	-	20,000	(10,881)	-	9,119
John Moores Foundation	-	6,071	(6,071)	-	-
Magenta Living Legacy Fund	-	10,000	(3,752)	700	6,948
Marjory Boddy Charitable Trust	3,967	10,000	(3,967)	-	10,000
Mersey Care NHS Foundation Trust	-	50,000	(40,172)	(1,600)	8,228
Misc Reserves	3,183	5,150	(3,288)	-	5,045
The Foundation Years Trust	-	24,850	(24,850)	-	-
The National Lottery Community Fund -RC North West Region	74,095	95,664	(140,431)	-	29,328
The Steve Morgan Foundation	25,547	60,413	(69,990)	-	15,970
Westminster Foundation	95,361	41,667	(102,852)	-	34,176
Westminster Foundation Activity Fund	13,972	5,000	(18,972)	-	-
Wirral Council Contracts and Grants	53,050	390,517	(424,800)	65,977	84,744
	474,941	1,100,653	(1,364,345)	59,752	271,001

22 Restricted funds **(Continued)**

The 2025 restricted funds are explained as follows:

- Bespack Homes Chapel – Funding towards the Little Lungs Project.
- Beyond Transformation Funding – Supports families to improve their oral health.
- Cheshire & Merseyside Integrated Care Board – Sleep Support for families living in Cheshire East, Cheshire West and Wirral.
- Cheshire Community Foundation – Family support services for families living in Ellesmere Port and Chester.
- Cheshire West & Chester Early Help & Intervention Grant – Little Lungs project in Cheshire West.
- Cheshire and Wirral Partnership NHS Foundation Trust – Breastfeeding Peer Support in Cheshire West.
- Cradle to Career SEND Partnership – Targeted support for families with neurodiverse children living in North Birkenhead.
- Crea8ing Communities – Baby Incredible Years and Sleep.
- Ellesmere Port & Neston Small Funders – To support families living in Ellesmere Port and Neston.
- Eric Wright Charitable Trust – Towards the cost of Volunteer Recruitment Co-ordinators.
- Family Fund – Small restricted donations towards the family fund.
- Marjory Boddy Charitable Trust – Funding towards premises.
- Misc Reserves – Restricted donations for garden activities, training and Empower Us Project.
- The Lewin Trust – Supports the Kind Words & Play programme.
- The National Lottery Community Fund – RC North West Region – Family support services for families in Ellesmere Port & Neston.
- The Rank Foundation – Family Support Co-ordinator and associated volunteer costs.
- Steve Morgan Foundation – Family support services for families in Birkenhead North and Blacon & Lache.
- Westminster Foundation – Early Years support for families in Chester.
- Wirral Council Grants – To deliver services including Breastfeeding Peer Support and the Family Toolbox Alliance.
- Wirral Integrated Care Board – Children and Young People's Emotional Health and Wellbeing Service.

The prior year restricted funds are explained as follows:

- Beyond Transformation Funding – Supports families with children aged 0–5 with a respiratory condition and helps families improve their oral health.
- Cheshire & Merseyside Integrated Care Board – Baby & Me Service to support vulnerable pregnant women and new mothers, including those who smoke.
- Cheshire Community Foundation – Home visiting service for families living in Neston.
- Cradle to Career SEND Partnership – Targeted support for families with neurodiverse children living in North Birkenhead (previously reported as Cradle to Career Collaboration Fund).
- Ellesmere Port & Neston Small Funders – To support families in Ellesmere Port and Neston.
- Eric Wright Charitable Trust – Towards the cost of a Volunteer Recruitment Co-ordinator.
- Family Fund – Small restricted donations towards the family fund.
- Garfield Weston Foundation – Funding towards the SEND service.
- Magenta Living – To fund group support in targeted areas for families with a child with SEND.
- Marjory Boddy Charitable Trust – Funding towards premises in Chester.
- Mersey Care NHS Foundation Trust – Funding for a neonatal peer support service.
- Misc Reserves – Restricted donations for garden activities, training and the Empower Us Project.
- Steve Morgan Foundation – Support for families with a child up to age 11 years living in Blacon and Lache.
- The National Lottery Community Fund – RC North West Region – Family support services for families in Ellesmere Port & Neston.
- Westminster Foundation – Early Years support for families living in Chester.
- Wirral Council Grants – To deliver services including Breastfeeding Peer Support and the Family Toolbox Alliance.

23 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
Premises	108,008	-	(2,000)	-	106,008
Contingency budget	205,515	-	-	(21,456)	184,059
Maintenance	10,000	-	-	(2,102)	7,898
Volunteer Fund	362	-	-	-	362
General funds	167,052	147,553	(195,073)	37,618	157,150
	490,937	147,553	(197,073)	14,060	455,477

Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
Premises	110,008	-	(2,000)	-	108,008
Contingency budget	78,290	-	-	127,225	205,515
Maintenance	4,052	-	-	5,948	10,000
Volunteer Fund	422	-	-	(60)	362
General funds	341,079	216,770	(197,932)	(192,865)	167,052
	533,851	216,770	(199,932)	(59,752)	490,937

24 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Tangible assets	132,649	-	132,649
Current assets/(liabilities)	322,828	334,834	657,662
	455,477	334,834	790,311

24 Analysis of net assets between funds (Continued)

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Tangible assets	144,322	-	144,322
Current assets/(liabilities)	346,615	271,001	617,616
	490,937	271,001	761,938

25 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

26 Cash generated from/(absorbed by) operations

	2025 £	2024 £
Surplus/(deficit) for the year	28,373	(246,854)
Adjustments for:		
Investment income recognised in statement of financial activities	(23,303)	(11,500)
Loss on disposal of tangible fixed assets	5,644	837
Depreciation and impairment of tangible fixed assets	12,299	10,767
Movements in working capital:		
(Increase)/decrease in debtors	(16,703)	75,294
Increase/(decrease) in creditors	106,863	(76,507)
(Decrease)/increase in deferred income	(2,827)	183,228
Cash generated from/(absorbed by) operations	110,346	(64,735)

27 Analysis of changes in net funds

The charity had no material debt during the year.

28 Prior period adjustment

28 Prior period adjustment **(Continued)**

Changes to the balance sheet

	At 31 March 2024		
	As previously reported	Adjustment	As restated
	£	£	£
Fixed assets			
Investments	340,528	(340,528)	-
Current assets			
Investments	-	340,528	340,528
Net assets	761,938	-	761,938
Capital funds			
Income funds			
Restricted funds	271,001	-	271,001
Unrestricted funds	490,937	-	490,937
Total equity	761,938	-	761,938

Changes to the profit and loss account

	Period ended 31 March 2024		
	As previously reported	Adjustment	As restated
	£	£	£
Net movement in funds	(246,854)	-	(246,854)

Koala North West

England & Wales - Charity number 1139517

Accounts

Charity registration number 1139517

Company registration number 07314767 (England and Wales)

KOALA NORTH WEST LTD

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

KOALA
North West
Supporting children
& their families

xeinadin

KOALA NORTH WEST LTD

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs S C Williams	
	Mrs L Hough MBE	
	Mr R W Kearney	
	Dr F E White	
	Mr P A Folwell	
	Mrs C Owen	(Appointed 5 October 2023)
Secretary	Mrs M Walsh	
Charity number	1139517	
Company number	07314767	
Registered office	Koala Hub Woodchurch Lane Birkenhead Wirral Merseyside CH42 9PH	
Auditor	Xeinadin Audit Limited 46 Hamilton Square Birkenhead Wirral Merseyside CH41 5AR	

KOALA NORTH WEST LTD

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KOALA NORTH WEST LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their annual report and financial statements for the year ended 31 March 2024.

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 memorandum and articles of association, 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 and activities

Koala North West offers support, friendship and practical help to parents across Cheshire and Merseyside, with our main base and area for delivery being in Wirral.

We provide a range of services for Early Years, Family Support and SEND, for families with children aged 0-11 years, to support them to meet one or more of the following 3 outcomes:

- Improved health and well-being (child and parent/carer)
- Improved parenting (confidence, positive behaviours)
- Improved School Readiness (parents engage with their children's early learning; and children are ready to separate, communicate, listen, socialise, learn, be active, and be independent)

Our Mission:

We exist to provide children and their families with tailored practical and emotional support that improves wellbeing, reduces isolation and supports both children and caregivers to thrive.

We Value:

Ambition - We want our families to thrive; we believe in offering opportunities that help children and families realise their own ambitions and succeed.

Tailoring Support - All families are different. Every family receives support designed to be most beneficial to them.

Nurturing Positive Well-being - We are committed to improving the emotional, mental and physical well-being of children and their care-givers.

Reducing Isolation - In an increasingly digital age, we want to be sure that our families still feel part of a strong welcoming community who support one another and ensure they are all happy, resilient and thriving.

We have developed our services over the past 24 years to meet the needs of our community.

- Family Support
  - Home visiting support
  - Sleep Support

- Early Years
  - Promotion of importance of first 1001 Days and services available for families
  - Breastfeeding Peer Support - through groups, home visits and telephone support - to help mums to initiate and breastfeed for as long as possible/they want to.
  - Bump, Baby & Beyond – our Parent Infant Mental Health Service - home visits and groups - for women with mild to moderate mental health difficulties during the perinatal period, 0-2
  - Neonatal service
  - Baby Incredible Years Parenting Course
  - Dad's Reflective Parenting Programme
  - Video Interaction Guidance – video feedback intervention to enhance sensitivity in parents of children who are at risk of poor attachment outcomes due to a range of difficulties
  - Early Learning home visiting support
  - Little Lungs
  - Baby & Me
  - Full Circle, intergenerational groups
  - Tiny Teeth

- SEND Service
  - Groups for children with complex needs - or children with physical disabilities & for children with social communication difficulties
  - Empower Us – Outreach home visiting support for children with complex needs and their families
  - Sleep Support Service for children who are neurodiverse
  - Autism Incredible Years Parenting Programme
  - Neurodiverse Drop-ins

- Community Hub – bringing members of the Wirral Community together for lunch and activities
- Early Help Co-ordination and VCF Network facilitation
- We also have 2 charity shops

Public benefit

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

Strategic report

The description under the headings "Achievements and performance" and "Financial review" meet the company law requirements for the trustees to present a strategic report.

Achievements and performance
Significant activities and achievements against objectives

Charitable activities
Staff, trustees, and our dedicated volunteers work together to ensure that we provide a quality service to families across Cheshire & Merseyside, providing help and support for families to improve wellbeing, reduce isolation and support both children and caregivers to thrive.

We successfully delivered against every area of our strategy:

- Supporting our People
- Sustaining our Impact
- Extending our Reach
- Diversifying our Income

Between April 2023 and March 2024 we supported 2,557 families. Of those supported:

- 1,261 were supported to breastfeed, an increase of 13% families on the previous year
- 64% breastfed for more than 6 weeks
- 1,296 received Family Support, an increase of 22% families on the previous year

Feedback from families at end of support:

- 93% of parents reported improvement in health and wellbeing (parent/child)
- 92% reported an improvement in parenting skills (confidence/budgeting/home conditions)
- 92% reported improved school readiness (parents engagement with their children's early learning, and children are ready to separate, communicate, listen, learn, socialise, be active, and be independent)

Volunteers
Volunteers are at the very heart of our service delivery with 66 new volunteers joining us over the year.

We had 189 active volunteers over the past 12 months.

We saw an 86% retention rate, and of those who have left 27% went on to paid employment.

Family Support Volunteers provided tailor-made, emotional and practical support to families in their own homes.

Group Volunteers supported our Group Staff in our groups for children with complex needs, and Full Circle.

Breastfeeding Peer Support Volunteers provided breastfeeding support, offering information and support around breastfeeding.

None of which would be possible without our Charity Shop Volunteers who help raise much needed funds for our organisation.

Review of funding
The trustees recognise these are difficult economic times and are not at all complacent about the challenges ahead. We recognise the importance of having a more diverse range of funding streams, and we are pleased to say that for 2023/24 we secured funding from:

Grants/Trusts
Beyond Transformation Fund
Brabners Foundation Grant
Cheshire and Wirral Partnership NHS Foundation Trust
Cheshire Community Foundation
Cheshire & Merseyside Integrated Care Board
Cheshire West & Chester Early Help & Intervention Grant
Cheshire West Voluntary Action
Children in Need
Cradle to Career Collaboration Fund
Cre8ing Community
Eric Wright Charitable Trust
John Moores Foundation
Magenta Living
Marjory Boddy Charitable Trust
Mersey Care NHS Foundation Trust
SJP Charitable Foundation
Steve Morgan Foundation
The National Lottery Community Fund – RC North West Region
Trusthouse Charitable Foundation
Westminster Foundation
Wirral Community NHS Foundation Trust
Wirral Council

Donors
Amy Fowler
Anna Kasha
Beacon Café
Charlotte Owen
Cheshire Freemasons
Dave Caswell
Debbie Anderson
Dermot Ferguson
Diane Hastie
Emma Lansdell
Heather Folwell
Heswall WI Gardening Group
In memory of Mr Gordon Alfred Chalton
Gary Penketh
Janet Johnson
John Bateman
Josephine Dunk
Upton Hall Sixth Form Head Girls Team 2022-23
Laurie Hough
Leverhulme Masonic Lodge
Lindsey Doran
Liz White
Lorraine Singleton
McAdams Family
McArthur Glen Cheshire Oaks
Maggie Watson & Friends
Michelle Winter
Neston Village Fair
Nicola Finlay
Pat Carter
Paul Massey
Pensby Recreational Centre & Bowling Club
Peter Folwell
Polly McGregor
Rachel Blackwood
Rachel Summers
Ron Kearney
Rotary Club of Mid Wirral
Seb Atherton
Sue Williams
Sydney Mercer
Teresa Miller
The Castle Singers
Terry Sanderson
Tracy Flynn

Financial review

The total income for 2024 was £1,317,423, which shows a decrease compared to the 2023 total income of £1,712,668. This reduction in income is particularly noticeable in the unrestricted funds, which decreased from £573,955 in 2023 to £216,770 in 2024. This year's decline was due to a major contract ending, which was renewed under new terms and is now recorded under restricted funds. Restricted income also saw a slight decline from £1,138,713 in 2023 to £1,100,653 in 2024, which consisted entirely of donations & grants.

Total expenditure for 2024 increased to £1,564,277 compared to £1,343,517 in 2023. This increase is primarily due to higher spending on restricted funds, which rose significantly from £908,308 in 2023 to £1,364,345 in 2024. Unrestricted expenditure saw a decrease from £435,209 in 2023 to £199,932 in 2024. As noted above, one of the major projects is now expensed within the restricted funds.

In 2024, we had a deficit of £246,854, compared to a surplus of £369,151 in 2023. The main reason for the deficit is that we received a lot of income in 2023, but the related projects and spending actually occurred in 2024. This timing difference, where the income came in one year and the spending happened the next, led to higher costs in 2024, which were covered by the surplus received in 2023.

The Charity reserves are detailed in notes 22-23 in the financial statements

Reserves policy

The Charity aims to provide an on-going support service to families it supports. Unrestricted reserves are needed:

- To provide continuity of service should there be an unanticipated shortfall of income
- To cover unanticipated increases in the costs of providing the service
- To cover the costs of providing cover for staff who take sick or maternity leave
- To cover the costs of downsizing or closure should the trustees be unable to obtain necessary funding

Budgeted core expenditure for the Charity for 2024-25 is £1,358,433. Whilst the unrestricted reserves currently stand at £490,937, £108,008 is represented by the freehold property, £15,057 by fixtures and fittings, £21,257 by computers; these funds can only be realised upon the sale of these assets. £215,877 has also been designated, leaving £130,738

Current funds are in line with the reserves policy which has been approved by trustees. The trustees consider that a minimum of six months core running costs to ensure continuity of service, or individual project redundancy costs, whichever is greater, are needed in reserves this would be in the region of £140,000. This would also cover a delay in obtaining funding for any particular year.

The trustees and management recognise the need to build up reserves to provide greater security for the Charity and its stakeholders and continue to seek ways in which additional funds can be raised and are keeping the reserves policy and its implementation under regular review. Trustees appreciate the efforts of staff to reduce costs and continue to make economies wherever possible without reducing the quality of our service.

Major risks

Risk management

The trustees have a duty to identify and review the risks to which the Charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance to manage those risks. These risks have been documented by the trustees and are reviewed on an annual basis or more frequently should circumstances change.

The trustees recognise that the major risk to providing services is the uncertainty of long term funding from statutory bodies. However, we work hard to deliver high quality services and to maintain our good reputation with the families we support and with colleagues in the statutory and voluntary sectors. The Charity has also proved our willingness to adapt in response to changes in expectations of those commissioning services, whilst remaining true to our core values.

The Charity maintains a comprehensive range of policies and procedures for minimising financial and other risks and the trustees monitor these on a regular basis. Trustees are aware of the potential costs of redundancy if sufficient funding to maintain the current levels of activity is not obtained and are continuing to work to increase the level of the Charity's reserves.

Other risks both physical and relating to professional indemnity are regularly reviewed and minimised by our policies and the training given to staff and volunteers. We are covered by our insurance policy. All staff and volunteers working with families have current DBS Enhanced Disclosures.

Plans for future periods

Future plans

We will continue to be open to new opportunities across Cheshire and Merseyside that will enable us to support more families.

Structure, governance and management

Koala North West is a company limited by guarantee, as defined by the Companies Act 2006, and a registered charity and is governed by its Memorandum and Articles of Association dated 14 July 2010.

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:

Mrs N Barnett	(Resigned 5 October 2023)
Mrs S C Williams	
Mrs L Hough MBE	
Mr J Jones	(Resigned 5 December 2023)
Mr R W Kearney	
Dr F E White	
Mr P A Folwell	
Mr R P Wilcox	(Resigned 17 April 2023)
Mrs R Summers	(Resigned 26 May 2023)
Mrs C Owen	(Appointed 5 October 2023)

Recruitment and appointment of trustees

We recognise that an effective Board of Trustees is imperative to ensure that the charity is to successfully achieve its objectives. The Board must seek trustees who represent the interests of the community in Cheshire & Merseyside and have available the knowledge and skills required to run the charity. Individual trustees must have sufficient knowledge of the role of a charity trustee and of our organisational objectives and activities to enable them to fulfil their role.

We aim to maintain a Board of Trustees delivering high standards of practice, through a carefully planned recruitment and selection procedure, in line with the Equality, Fairness and Diversity Policy. The recruitment and selection procedure has been developed to include safeguards for the welfare of children.

We aim to represent the community we serve, and therefore we aim to ensure trustees are recruited from as diverse backgrounds as possible. A diverse group of volunteers can broaden the range of opinions and ideas. They bring knowledge of the cultures and circumstances of the population groups they come from, so that our organisation will have a better understanding of those groups, and be better able to relate to them. Furthermore, they enrich the organisation with their perspectives and the variety of their experiences and backgrounds. A diverse group of volunteers also makes possible heightened cultural sensitivity within the organisation, and allows for the kinds of interchanges that make it possible for people with very different backgrounds to understand, respect, and cherish one another's differences as well as their similarities.

We shall have at least five and not more than twelve individuals on the Board of Trustees. In addition advisers may also be appointed to the Board for the benefit of specialist expertise such as Safeguarding, but shall have no voting rights.

The term of office shall be three years before trustees must retire at an AGM. Retiring trustees may offer themselves for re-election at an AGM. When a need is identified to co-opt a trustee onto the Board during the year, that Trustee must retire and be offered for election by the members at the next AGM.

There is a Board of Trustees induction pack in place which sets out the procedure to be followed when inducting new trustees.

Organisational structure

Membership of the Charity is open to any individual or organisation interested in promoting the objects of who consents in writing to become a member and is approved by the Management Committee. The trustees delegate the responsibility of approving new members to the Chair and CEO with any issues being brought to the board.

The trustees, when complete, consist of at least five and not more than twelve individuals. The trustees may at any time co-opt a person duly qualified to be appointed as trustee to fill a vacancy in their number or as an additional trustee, but a co-opted trustee holds office only until the next AGM. One third (or the number nearest one third) of trustees must retire at each AGM, those longest in office retiring first and the choice between any of equal service being made by drawing lots. A trustee retiring at AGM is eligible for re-election but if not re-elected must retire upon conclusion of the meeting. The trustees will elect their own officers.

The Charity is managed by the Management Committee which consists of the trustees and meets at least four times a year. The trustees set the policies to be followed and review the performance of the staff; they also set the terms and remuneration of staff. The Chief Executive Officer (CEO) is responsible for the operational and day-to-day running of the organisation with the staff support.

The Management Committee is supported by an Internal Audit and Risk Committee that meets as required in a risk basis; this comprises a maximum of three trustees and the CEO. Other specialist sub-committees of Trustees and senior staff are set up and meet as required.

The Charity will obtain advice from the Charity Commission periodically on matters of current importance.

Remuneration policy

Key management remuneration

When determining the salaries for Key Personnel, trustees are mindful of their responsibility to act in the best interests of the charity and the charitable objectives.

Our overall goal for Key Personnel is to offer fair pay to attract and keep appropriately qualified staff to lead, manage and deliver the charity's aims. These arrangements currently cover the Chief Executive Officer, the Deputy Chief Executive Officer and the Finance Officer.

In determining the remuneration package for each post the trustees take the following matters into consideration

- The purposes, aims and values of the charity and its beneficiaries' needs.
- How this impacts on overall pay policy for all employees.
- The types of skills, experiences and competencies that the charity needs from its senior staff, the specific scope of these roles and the link to pay.
- The charity's current business plan and how the implementation of this plan may affect the number of senior staff the charity needs to employ or recruit and the nature of these roles.
- The charity's ability to pay - this includes the cost to the charity of raising pay, and whether it is sustainable, and how appropriate the level of pay, and any pay increase, is in the context of the charity, as measured against the needs of its charitable purposes and beneficiaries.
- Their assessment of the charity's performance and the senior staff's performance against expectations, in the both short and long term.
- Appropriate available information on pay policies and practices in other organisations that can inform the decision on whether a level of pay is fair and reasonable.
- The charity's track record in attracting and retaining committed and motivated employees.
- The likely impact on, and views of, beneficiaries, donors, funders, volunteers and potential volunteers.
- The relationship between the policy and practice for the pay of senior staff and that of the charity's whole workforce.

Key Personnel cannot be paid more than the top of their agreed pay range without full Board approval.

Auditor

In accordance with the company's articles, a resolution proposing that Xeinadin Audit Limited be reappointed as auditor of the company will be put at a General Meeting.

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

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

.....

Mr R W Kearney

Trustee

Date: 17.10.24

KOALA NORTH WEST LTD

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2024

The trustees, who are also the directors of Koala North West Ltd 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.

KOALA NORTH WEST LTD

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF KOALA NORTH WEST LTD

Opinion

We have audited the financial statements of Koala North West Ltd (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report and the strategic report prepared for the purposes of company law, is consistent with the financial statements; and
- the strategic report and the directors' report included within the trustees' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the strategic report or the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Extent to which the audit was considered capable of detecting irregularities, including fraud

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charity through discussions with trustees and other management, and from our knowledge and experience of charity sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including the Companies Act 2006, Charities Act 2011, data protection, anti-bribery, and employment legislation; and
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management team and inspecting legal correspondence; and identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management team as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF KOALA NORTH WEST LTD

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation; and
- enquiring of management as to actual and potential litigation and claims; and reviewing correspondence with relevant regulators.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Helen Furlong FCCA (Senior Statutory Auditor)
for and on behalf of Xeinadin Audit Limited

24:10:24

Chartered Accountants
Statutory Auditor

46 Hamilton Square
Birkenhead
Wirral
Merseyside
CH41 5AR

KOALA NORTH WEST LTD

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income and endowments from:							
Donations and legacies	3	41,802	150	41,952	93,416	-	93,416
Charitable activities	4	-	1,100,503	1,100,503	311,601	1,138,713	1,450,314
Other trading activities	5	161,068	-	161,068	152,084	-	152,084
Investments	6	11,500	-	11,500	2,914	-	2,914
Other income	7	2,400	-	2,400	13,940	-	13,940
Total income		216,770	1,100,653	1,317,423	573,955	1,138,713	1,712,668
Expenditure on:							
Raising funds	8	157,224	-	157,224	127,929	-	127,929
Charitable activities	9	41,871	1,364,345	1,406,216	306,800	908,308	1,215,108
Other expenditure	14	837	-	837	480	-	480
Total expenditure		199,932	1,364,345	1,564,277	435,209	908,308	1,343,517
Net income/(expenditure)		16,838	(263,692)	(246,854)	138,746	230,405	369,151
Transfers between funds		(59,752)	59,752	-	4,077	(4,077)	-
Net movement in funds	11	(42,914)	(203,940)	(246,854)	142,823	226,328	369,151
Reconciliation of funds:							
Fund balances at 1 April 2023		533,851	474,941	1,008,792	391,028	248,613	639,641
Fund balances at 31 March 2024		490,937	271,001	761,938	533,851	474,941	1,008,792

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

KOALA NORTH WEST LTD

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	2024 £	2023 £	2023 £
Fixed assets					
Tangible assets	**16**		144,322		137,432
Investments	**17**		340,528		-
			484,850		137,432
Current assets					
Debtors	**18**	6,036		81,330	
Cash at bank and in hand		565,743		978,000	
		571,779		1,059,330	
Creditors: amounts falling due within one year	**19**	(294,691)		(187,970)	
Net current assets			277,088		871,360
Total assets less current liabilities			761,938		1,008,792
Net assets excluding pension liability			761,938		1,008,792
The funds of the charity					
Restricted income funds	**22**		271,001		474,941
Unrestricted funds			490,937		533,851
			761,938		1,008,792

The financial statements were approved by the trustees on 17.10.24

.....
Mr R W Kearney
Trustee

Company registration number 07314767 (England and Wales)

KOALA NORTH WEST LTD

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	**26**		(64,735)		459,337
Investing activities					
Purchase of tangible fixed assets		(18,494)		(6,197)	
Purchase of investments		(340,528)		-	
Investment income received		11,500		2,914	
Net cash used in investing activities			(347,522)		(3,283)
Net cash used in financing activities			-		-
Net (decrease)/increase in cash and cash equivalents			(412,257)		456,054
Cash and cash equivalents at beginning of year			978,000		521,946
Cash and cash equivalents at end of year			565,743		978,000

1 Accounting policies

Charity information

Koala North West Ltd is a private company limited by guarantee incorporated in England and Wales. The registered office is Koala Hub, Woodchurch Lane, Birkenhead, Wirral, Merseyside, CH42 9PH.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, 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 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. 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 or grantors 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.

Gifts donated for resale are included as income when they are sold. Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be reliably measured. In accordance with the Charity SORP (FRS102), the value of volunteers' time is not measured.

1 Accounting policies **(Continued)**

Income from charitable activities includes income received under contract or where entitlement to the grant funding is subject to performance conditions. Income is recognised in the Statement of Financial Activities when the related services have been provided, income in advance of those services being provided is deferred.

Income from trading activities, includes income from fundraising events and trading activities to raise funds for the charity. Income is recognised when earned and the charity is entitled to the receipt.

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 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2% on cost
Fixtures and fittings	10% on cost
Computers	25% on cost
Motor vehicles	20% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 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.

1 Accounting policies **(Continued)**

1.10 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 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.

1.11 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.

1.12 Retirement benefits

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

2 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 ongoing 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.

3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	16,802	150	16,952	37,534	-	37,534
Grants receivable for core activities	25,000	-	25,000	55,882	-	55,882
	41,802	150	41,952	93,416	-	93,416
Grants receivable for core activities						
Trusthouse Foundation	25,000	-	25,000	25,000	-	25,000
CDC Seed Fund	-	-	-	20,000	-	20,000
Magenta Living	-	-	-	2,000	-	2,000
Other	-	-	-	8,882	-	8,882
	25,000	-	25,000	55,882	-	55,882

4 Income from charitable activities

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Family services						
Wirral Community Health and Care NHS Foundation Trust	-	31,850	31,850	76,436	-	76,436
Performance related contracts and grants	-	1,068,653	1,068,653	233,984	1,138,713	1,372,697
Group Subscriptions	-	-	-	1,181	-	1,181
	-	1,100,503	1,100,503	311,601	1,138,713	1,450,314

4 Income from charitable activities **(Continued)**

Performance related contracts and grants analysis

	Family services 2024 £	Family services 2023 £
Awards for All Community Fund	-	*9,962*
Beyond Transformation Fund	*71,947*	*167,937*
C2C Collaboration Fund	*30,510*	*11,023*
Cheshire & Merseyside ICB	*170,274*	*89,667*
Cheshire and Wirral Partnership NHS FT	*20,075*	*60,244*
Cheshire Community Foundation	*5,000*	*2,228*
Cheshire West & Chester Early Help & Intervention Grant	*5,000*	-
Cheshire West VA	*8,600*	-
Chester Bluecoat Charity	-	*10,000*
Children in Need	*10,000*	*40,280*
Crea8ing Community	*34,500*	-
Dept of H&SC, Starting Well	-	*152,000*
Elizabeth Rathbone	*2,000*	-
Eric Wright Charitable Foundation	*20,000*	-
Family Fund	*3,414*	*1,020*
Foundations Years Trust	*24,850*	*28,400*
Garfield Weston Foundation	*20,000*	-
Health Education England		*41,472*
John Moores Foundation	*6,071*	-
Magenta Living Legacy Fund	*10,000*	-
Marjory Boddy Charitable Trust	*10,000*	*20,000*
Merseycare NHS Foundation Trust	*50,000*	-
Miscellenous grants	*2,500*	-
National Lottery Community Fund /RC North West Region	*95,664*	*132,165*
National Lottery Reaching Communities	-	*53,873*
SJP Charitable Foundation	*2,500*	-
Tesco	-	*1,000*
The Steve Morgan Foundation	*60,414*	*62,494*
The Steve Morgan Foundation Award	-	*12,000*
Westminster Foundation	*46,667*	*131,000*
Wirral Council contracts and grants	*358,669*	*345,932*
	1,068,653	1,372,697

5 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising events	7,875	2,899
Shop income	153,193	149,185
Other trading activities	161,068	152,084

6 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	11,500	2,914

7 Other income

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Other income	-	8,275
Room hire	2,400	5,665
	2,400	13,940

8 Expenditure on raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising and publicity		
Seeking donations, grants and legacies	-	50
Trading costs		
Operating charity shops	45,107	37,105
Staff costs	103,846	86,368
Support costs	8,271	4,406
	157,224	127,879
Total costs	157,224	127,929

9 Expenditure on charitable activities

	Family services 2024 £	Family services 2023 £
Direct costs		
Staff costs	975,160	816,535
Depreciation and impairment	10,767	9,419
Staff and volunteer Expenses	59,095	34,879
General running costs	79,453	70,120
Advertising & promotion	4,449	5,320
Premises costs	63,880	60,205
Training	19,121	18,908
Family fund	54,481	53,165
Group costs	13,613	20,693
	1,280,019	1,089,244
Share of support and governance costs (see note 10)		
Support	117,897	118,964
Governance	8,300	6,900
	1,406,216	1,215,108
Analysis by fund		
Unrestricted funds	41,871	306,800
Restricted funds	1,364,345	908,308
	1,406,216	1,215,108

10 Support costs allocated to activities

	Fundraising	Family services	Total	Total
	2024	2024	2024	2023
	£	£	£	£
Staff costs	7,369	98,345	105,714	105,920
Professional fees and consultants	902	19,440	20,342	16,450
Bank fee	-	112	112	-
Governance	-	8,300	8,300	7,900
	8,271	126,197	134,468	130,270

11 Net movement in funds

	2024	2023
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	5,750	5,600
Depreciation of owned tangible fixed assets	10,767	9,419
Loss on disposal of tangible fixed assets	837	480

12 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

Trustees claimed £1,162 in travel expenses (2023: £Nil)

13 Employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
Family Support Staff	20	18
Early Years Staff	15	17
Trading Staff	6	7
Management and Administrative Staff	14	11
Total	55	53

13 Employees (Continued)

Employment costs	2024 £	2023 £
Wages and salaries	1,067,486	910,380
Social security costs	75,829	64,258
Other pension costs	41,405	34,185
	1,184,720	1,008,823

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2024 Number	2023 Number
£60,001 to £70,000	1	-

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2024 £	2023 £
Aggregate compensation	157,381	98,336

The management personnel of the charity comprise the trustees, the Chief Executive Officer, the Deputy Chief Executive Officer and Finance Officer.

14 Other expenditure

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Net loss on disposal of tangible fixed assets	837	480

15 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

16 Tangible fixed assets

	Freehold land and buildings	Fixtures and fittings	Computers	Motor vehicles	Total
	£	£	£	£	£
Cost					
At 1 April 2023	129,008	33,390	21,052	1,500	184,950
Additions	-	3,560	14,934	-	18,494
Disposals	-	(100)	(2,218)	-	(2,318)
At 31 March 2024	129,008	36,850	33,768	1,500	201,126
Depreciation and impairment					
At 1 April 2023	19,000	19,040	7,978	1,500	47,518
Depreciation charged in the year	2,000	2,853	5,914	-	10,767
Eliminated in respect of disposals	-	(100)	(1,381)	-	(1,481)
At 31 March 2024	21,000	21,793	12,511	1,500	56,804
Carrying amount					
At 31 March 2024	108,008	15,057	21,257	-	144,322
At 31 March 2023	110,008	14,350	13,074	-	137,432

17 Fixed asset investments

	Flagstone Deposit Account
	£
Cost or valuation	
At 1 April 2023	-
Additions	340,528
At 31 March 2024	340,528
Carrying amount	
At 31 March 2024	340,528
At 31 March 2023	-

18 Debtors

	2024	2023
Amounts falling due within one year:	£	£
Trade debtors	-	77,013
Other debtors	1,574	1,299
Prepayments and accrued income	4,462	3,018
	6,036	81,330

19 Creditors: amounts falling due within one year

	Notes	2024	2023
		£	£
Deferred income	20	260,240	77,012
Trade creditors		8,801	88,243
Other creditors		9,456	11,073
Accruals and deferred income		16,194	11,642
		294,691	187,970

20 Deferred income

	2024	2023
	£	£
Other deferred income	260,240	77,012

Deferred income is included in the financial statements as follows:

	2024	2023
	£	£
Deferred income is included within:		
Current liabilities	260,240	77,012
Movements in the year:		
Deferred income at 1 April 2023	77,012	-
Released from previous periods	(77,012)	-
Resources deferred in the year	260,240	77,012
Deferred income at 31 March 2024	260,240	77,012

21 Retirement benefit schemes

	2024	2023
Defined contribution schemes	£	£
Charge to profit or loss in respect of defined contribution schemes	41,405	34,185

21 Retirement benefit schemes **(Continued)**

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

22 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
Beyond Transformation Funding	97,356	71,947	(151,646)	(3,162)	14,495
Cheshire & Merseyside Integrated Care Board	22,041	170,274	(178,335)	(2,400)	11,580
Cheshire Community Foundation	-	5,000	-	-	5,000
Cheshire West & Chester Council	-	5,000	(5,026)	26	-
Cheshire West Household Fund	-	8,600	(8,600)	-	-
Cheshire Wirral Partnership NHS Foundation Trust	56,929	20,075	(76,584)	(420)	-
Chester Bluecoats Charity	1,932	-	(1,932)	-	-
Children in Need	16,698	10,000	(26,698)	-	-
Cradle to Career SEND Partnership	4,187	30,510	(11,592)	-	23,105
Crea8ting Communities	-	34,500	(34,500)	-	-
Elizabeth Rathbone	-	2,000	(2,000)	-	-
Ellesmere Port & Neston Small Funders	3,013	-	-	-	3,013
Eric Wright	-	20,000	(15,048)	(700)	4,252
Family Fund	3,610	3,414	(2,358)	1,331	5,997
Garfield Weston Foundation	-	20,000	(10,881)	-	9,119
John Moores Foundation	-	6,071	(6,071)	-	-
Magenta Living Legacy Fund	-	10,000	(3,752)	700	6,948
Marjory Boddy Charitable Trust	3,967	10,000	(3,967)	-	10,000
Mersey Care NHS Foundation Trust	-	50,000	(40,172)	(1,600)	8,228
Misc Reserves	3,183	5,150	(3,288)	-	5,045
The Foundation Years Trust	-	24,850	(24,850)	-	-
The National Lottery Community Fund -RC North West Region	74,095	95,664	(140,431)	-	29,328
The Steve Morgan Foundation	25,547	60,413	(69,990)	-	15,970
Westminster Foundation	95,361	41,667	(102,852)	-	34,176
Westminster Foundation Activity Fund	13,972	5,000	(18,972)	-	-
Wirral Council Contracts and Grants	53,050	390,517	(424,800)	65,977	84,744
	474,941	1,100,653	(1,364,345)	59,752	271,001

22 **Restricted funds** **(Continued)**

Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2023 £
Beyond Transformation	-	167,937	(68,924)	(1,657)	97,356
Big Lottery Reaching Communities Partnership Grant	29,382	53,873	(83,255)	-	-
C2C Collaboration Fund	-	11,023	(6,019)	(817)	4,187
Cheshire & Merseyside Integrated Care Board	2,242	89,667	(69,291)	(576)	22,041
Cheshire Community Foundation	-	2,228	(2,228)	-	-
Cheshire West Household Fund	-	9,000	(9,000)	-	-
Cheshire Wirral Partnership NHS Foundation Trust	-	60,244	(2,835)	(480)	56,929
Chester Bluecoats Charity	-	10,000	(8,068)	-	1,932
Children in Need	24,729	40,279	(48,310)	-	16,698
CVA Improving Outcomes	14,837	-	(14,837)	-	-
Dept H&SC (Starting Well)	-	152,000	(152,000)	-	-
Ellesmere Port & neston Small Funders	4,346	-	(1,333)	-	3,013
Misc Reserves	57,983	-	(54,800)	-	3,183
Family Fund	4,172	1,019	(1,582)	-	3,610
Foundation Years Trust	-	28,400	(28,400)	-	-
Health Education England	-	41,472	(41,472)	-	-
John Lewis	644	-	(644)	-	-
Marjory Boddy Charitable Trust	-	20,000	(16,033)	-	3,967
National Lottery Community Fund	52,224	142,127	(120,257)	-	74,095
Tesco	-	1,000	(1,000)	-	-
The Steve Morgan Foundation	22,459	74,494	(70,254)	(1,152)	25,547
Westminster Activity Fund	-	25,000	(11,028)	-	13,972
Westminster Foundation	-	106,000	(10,639)	-	95,361
Wirral Council Grants	35,595	102,950	(86,099)	605	53,050
	248,613	1,138,713	(908,308)	(4,077)	474,941

23 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
Premises	110,008	-	(2,000)	-	108,008
Contingency budget	78,290	-	-	127,225	205,515
Maintenance	4,052	-	-	5,948	10,000
Volunteer Fund	422	-	-	(60)	362
General funds	341,079	216,770	(197,932)	(192,865)	167,052
	533,851	216,770	(199,932)	(59,752)	490,937

Previous year:	At 1 April 2022	Incoming resources	Resources expended	Transfers	At 31 March 2023
	£	£	£	£	£
Premises	112,008	-	(2,000)	-	110,008
Contingency budget	70,095	-	-	8,195	78,290
Maintenance	5,797	-	-	(1,745)	4,052
Volunteer fund	-	-	-	422	422
General funds	203,128	573,955	(433,209)	(2,795)	341,079
	391,028	573,955	(435,209)	4,077	533,851

24 Analysis of net assets between funds

	Unrestricted funds 2024	Restricted funds 2024	Total 2024
	£	£	£
At 31 March 2024:			
Tangible assets	144,322	-	144,322
Investments	340,528	-	340,528
Current assets/(liabilities)	6,087	271,001	277,088
	490,937	271,001	761,938

24 Analysis of net assets between funds (Continued)

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 March 2023:			
Tangible assets	137,432	-	137,432
Current assets/(liabilities)	396,419	474,941	871,360
	533,851	474,941	1,008,792

25 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

26 Cash generated from operations

	2024 £	2023 £
(Deficit)/surpus for the year	(246,854)	369,151
Adjustments for:		
Investment income recognised in statement of financial activities	(11,500)	(2,914)
Loss on disposal of tangible fixed assets	837	480
Depreciation and impairment of tangible fixed assets	10,767	9,419
Movements in working capital:		
Decrease/(increase) in debtors	75,294	(75,931)
(Decrease)/increase in creditors	(76,507)	82,120
Increase in deferred income	183,228	77,012
Cash (absorbed by)/generated from operations	(64,735)	459,337

27 Analysis of changes in net funds

The charity had no material debt during the year.

Koala North West

England & Wales - Charity number 1139517

Accounts

Charity registration number 1139517

Company registration number 07314767 (England and Wales)

KOALA NORTH WEST LTD

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

KOALA
North West
Supporting children
& their families

xeinadin
auditing

KOALA NORTH WEST LTD

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs N Barnett	
	Mr P A Folwell	
	Mr J Jones	
	Mr R W Kearney	
	Dr F E White	
	Mrs S C Williams	(Appointed 6 October 2022)
	Mrs L Hough MBE	(Appointed 6 October 2022)
Secretary	Mrs M Walsh	
Charity number	1139517	
Company number	07314767	
Registered office	Koala Hub Woodchurch Lane Birkenhead Wirral Merseyside CH42 9PH	
Auditor	Xeinadin Audit Limited 2 Hilliards Court Chester Business Park Chester Cheshire CH4 9QP	

KOALA NORTH WEST LTD

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KOALA NORTH WEST LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their annual report and financial statements for the year ended 31 March 2023.

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 and activities

Koala NW offers support, friendship and practical help to parents across Wirral, Ellesmere Port and Neston.

We provide a range of services for families with children aged 0-11 years, to support them to meet one or more of the following 3 outcomes:

- Improved health and well-being (child and parent/carer)
- Improved parenting (confidence, positive behaviours)
- Improved School Readiness (parents engage with their children's early learning; and children are ready to separate, communicate, listen, socialise, learn, be active, and be independent)

Our Mission:

We exist to provide children and their families with tailored practical and emotional support that improves wellbeing, reduces isolation and supports both children and caregivers to thrive. Our aims are to (a) support ambition, (b) deliver tailored support, (c) nurture positive wellbeing and (d) reduce social isolation.

We Value:

Ambition - We want our families to thrive; we believe in offering opportunities that help children and families realise their own ambitions and succeed

Tailoring Support - All families are different. Every family receives support designed to be most beneficial to them.

Nurturing Positive Well-being - We are committed to improving the emotional, mental and physical well-being of children and their care-givers

Reducing Isolation - In an increasingly digital age, we want to be sure that our families still feel part of a strong welcoming community who support one another and ensure they are all happy, resilient and thriving.

We have developed our services over the past 23 years to meet the needs of our community. Offering a range of services for families across Wirral and a limited offer in Cheshire West:

- Family Support
  - Home visiting support
  - Sleep Support

- Early Years/Bump, Baby & Beyond, & 1001 Days
  -Promotion of importance of first 1001 Days and services available for families
  -Breastfeeding Peer Support - through groups, home visits and telephone support - to help mums to initiate and breastfeed for as long as possible/they want to.
  -Parent Infant Mental Health Service - home visits and groups - for women with mild to moderate mental health difficulties during the perinatal period, 0-2
  -Baby Incredible Years Parenting Course
  -Dad's Reflective Parenting Programme
  -Video Interaction Guidance – video feedback intervention to enhance sensitivity in parents of children who are at risk of poor attachment outcomes due to a range of difficulties
  -Early Learning home visiting support
  -Little Lungs
  -Baby & Me
  -Full Circle, intergenerational group
  -Starting Young/Healthy Lifestyles

- SEND Service
  -Groups for children with complex needs - or children with physical disabilities & for children with social communication difficulties
  -Empower Us – Outreach home visiting support for children with complex needs and their families
  -Sleep Support Service for children who are neurodiverse
  -Autism Incredible Years Parenting Programme

- Community Hub – bringing members of the Wirral Community together for lunch and activities

- Early Help Co-ordination and VCF Network facilitation

- We also have 2 charity shops

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Charity's aims and objectives, in planning future activities, and setting the policies for the year.

Achievements and performance

Charitable activities

Staff, trustees, and our dedicated volunteers work together to ensure that we provide a quality service to families across Cheshire & Merseyside, providing help and support for families to improve wellbeing, reduce isolation and support both children and caregivers to thrive.

We have had a year of growth with 21 new staff members joining our team, and introduction into four new areas of work – Family Support and Early Years Services in Chester, Cheshire West Breastfeeding Service, Baby & Me Cheshire and Merseyside; and opening up our Koala Hub as a Wirral Community Hub.

We successfully delivered against every area of our strategy:

- Supporting our People
- Sustaining our Impact
- Extending our Reach
- Diversifying our Income

Between April 2022 and March 2023 we supported 2,186 families. Of those supported:

- 1,119 were supported to breastfeed, an increase of 137 families on the previous year
- 69% breastfed for more than 6 weeks
- 1,067 received Family Support, an increase of 361 families on the previous year
- 66% lived in the wards with highest levels of deprivation.

Feedback from families at end of support:

- 90% of parents reported improvement in health and wellbeing (parent/child)
- 90% reported an improvement in parenting skills (confidence/budgeting/home conditions)
- 91% reported improved engagement with their children's early learning

Volunteers

Volunteers are at the very heart of our service delivery with 61 new volunteers joining us over the year.

We had 154 active volunteers over the past 12 months.

We saw an 84% retention rate, and of those who have left 21% went on to paid employment.

Family Support Volunteers provided tailor-made, emotional and practical support to families in their own homes.

Group Volunteers supported our Group Staff in our groups for children with complex needs, and Full Circle.

Breastfeeding Peer Support Volunteers provided breastfeeding support, offering information and support around breastfeeding.

None of which would be possible without our Charity Shop Volunteers who raise much needed funds for our organisation.

Ongoing training this year included Safeguarding Refreshers, Starting Young/Healthy Lifestyles, Child Poverty Awareness, Perinatal Mental Health, LBGQT Awareness, Trauma Awareness, Sound Bath & Mediation All volunteers also receive regular support and supervision from their co-ordinator or line manager. Plus coffee mornings/group support sessions; and the volunteer celebration events – Afternoon Tea/National Volunteer Week, and Chester Boat Ride/Christmas Lunch.

Financial review

The trustees recognise these are difficult economic times and are not at all complacent about the challenges ahead. We recognise the importance of having a more diverse range of funding streams, and we are pleased to say that for 2022/23 we secured funding from:

Grants/Trusts

Beyond Transformation Fund
CDC Seed Fund
Cheshire and Wirral Partnership NHS Foundation Trust
Cheshire and Merseyside Women's Health Maternity Programme
Cheshire Community Foundation
Cheshire Integrated Care Board
Cheshire West Voluntary Action
Chester Bluecoat Charity
Children in Need
Cradle to Career Collaboration Fund
Community Fund
Department of Health & Social Care
Health Education England
Lottery Reaching Communities Partnership Grant
Magenta Living
Marjory Boddy Charitable Trust
Mersey Care NHS Foundation Trust
Steve Morgan Foundation
Tesco Community Grant
Trusthouse Charitable Foundation
Westminster Foundation
Wirral Community NHS Foundation Trust
Wirral Council

Donors
Adam Morris
Alex Maher
Amy McDonald
Antony Parkins
Azza Mahdi
Birkenhead School
Brimstage Maze
Caldy Open Gardens
CEL Solicitors
Chapter Mental Health
Christine Malkin
Christy Potter
Debbie Anderson
Diane Hastie
Hannah Bergh
Georgina Brownson
Helen Newman
Janet Johnson
Jenny Davies
Jessica Nixon
John Bateman
Katie Fielding
Kirsty Foley
Lydia Wellens
Mari Jones
Mary Winn
Matthew Pace
Merseyside Fire Services
Michelle Jeffrey
Mr & Mrs Kearney
Neston Flower Society
Prenton Ladies Golf Club
Rachel Ryan
Rachel Summers
Share a Bear
Stanlaw Abbey Development Trust
St Werburghs Church, Chester
The Inner Wheel of North Wirral Benevolent Fund
Women's Institute, Neston

Financial review
Total income received for unrestricted funds including designated was £573,955 (2022: £379,992) as detailed in the financial statements.

Total income received for Restricted Funds was £1,138,713 (2022: £705,019) which consisted entirely of donations & grants.

Cost of running the charity was £1,343,518 (2022: £1,006,970).

Overall, there was a surplus for the year of £369,150 (2022: £78,043), which includes funding of £194,382 received in advance for 2023-24.

The Charity reserves are detailed in notes 21-22 in the financial statements.

The Charity aims to provide an on-going support service to families it supports. Unrestricted reserves are needed:

- To provide continuity of service should there be an unanticipated shortfall of income
- To cover unanticipated increases in the costs of providing the service
- To cover the costs of providing cover for staff who take sick or maternity leave
- To cover the costs of downsizing or closure should the trustees be unable to obtain necessary funding

Budgeted core expenditure for the Charity for 2023-24 is £1,436,433. Whilst the unrestricted reserves currently stand at £533,851, £110,008 is represented by the freehold property, £14,350 by fixtures and fittings, £13,074 by computers; these funds can only be realised upon the sale of these assets. £82,764 has also been designated, leaving £313,655.

Current funds are in line with the reserves policy which has been approved by trustees. The trustees consider that a minimum of three months running costs are needed in reserves to ensure continuity of service should there be a shortfall of funding significant drop in funding or a delay in obtaining funding for any particular year; this would be in the region of £360,000.

The trustees and management recognise the need to build up reserves to provide greater security for the Charity and its stakeholders and continue to seek ways in which additional funds can be raised and are keeping the reserves policy and its implementation under regular review. Trustees appreciate the efforts of staff to reduce costs and continue to make economies wherever possible without reducing the quality of our service.

Risk management

The trustees have a duty to identify and review the risks to which the Charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance to manage those risks. These risks have been documented by the trustees and are reviewed on an annual basis or more frequently should circumstances change.

The trustees recognise that the major risk to providing services is the uncertainty of long term funding from statutory bodies. However, we work hard to deliver high quality services and to maintain our good reputation with the families we support and with colleagues in the statutory and voluntary sectors. The Charity has also proved our willingness to adapt in response to changes in expectations of those commissioning services, whilst remaining true to our core values.

The Charity maintains a comprehensive range of policies and procedures for minimising financial and other risks and the trustees monitor these on a regular basis. Trustees are aware of the potential costs of redundancy if sufficient funding to maintain the current levels of activity is not obtained and are continuing to work to increase the level of the Charity's reserves.

Other risks both physical and relating to professional indemnity are regularly reviewed and minimised by our policies and the training given to staff and volunteers. We are covered by our insurance policy. All staff and volunteers working with families have current DBS Enhanced Disclosures.

Plans for future periods

Future plans

Work across Cheshire & Merseyside continues to grow with our Baby & Me Service, and from May 2023 we will be developing a new project to provide neonatal support in all the hospital trusts neonatal units across Cheshire & Merseyside.

Structure, governance and management

Koala North West is a company limited by guarantee, as defined by the Companies Act 2006, and a registered charity and is governed by its Memorandum and Articles of Association dated 14 July 2010.

Recruitment and appointment of new trustees

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:

Mrs N Barnett	
Mr P A Folwell	
Mr J Jones	
Mr R W Kearney	
Dr F E White	
Mr R P Wilcox	(Resigned 17 April 2023)
Mrs R Summers	(Appointed 6 October 2022 and resigned 26 May 2023)
Mrs S C Williams	(Appointed 6 October 2022)
Mrs L Hough MBE	(Appointed 6 October 2022)

We recognise that an effective Board of Trustees is imperative to ensure that the charity is to successfully achieve its objectives. The Board must seek trustees who represent the interests of the community in Wirral and have available the knowledge and skills required to run the charity. Individual trustees must have sufficient knowledge of the role of a charity trustee and of our organisational objectives and activities to enable them to fulfil their role.

We aim to maintain a Board of Trustees delivering high standards of practice, through a carefully planned recruitment and selection procedure, in line with the Equality, Fairness and Diversity Policy. The recruitment and selection procedure has been developed to include safeguards for the welfare of children.

We aim to represent the community we serve, and therefore we aim to ensure trustees are recruited from as diverse backgrounds as possible. A diverse group of volunteers can broaden the range of opinions and ideas. They bring knowledge of the cultures and circumstances of the population groups they come from, so that our organisation will have a better understanding of those groups, and be better able to relate to them. Furthermore, they enrich the organisation with their perspectives and the variety of their experiences and backgrounds. A diverse group of volunteers also makes possible heightened cultural sensitivity within the organisation, and allows for the kinds of interchanges that make it possible for people with very different backgrounds to understand, respect, and cherish one another's differences as well as their similarities.

We shall have at least five and not more than twelve individuals on the Board of Trustees. In addition advisers may also be appointed to the Board for the benefit of specialist expertise such as Safeguarding, but shall have no voting rights.

The term of office shall be three years before trustees must retire at an AGM. Retiring trustees may offer themselves for re-election at an AGM. When a need is identified to co-opt a trustee onto the Board during the year, that Trustee must retire and be offered for election by the members at the next AGM.

There is a Board of Trustees induction pack in place which sets out the procedure to be followed when inducting new trustees.

Organisational structure

Membership of the Charity is open to any individual or organisation interested in promoting the objects of who consents in writing to become a member and is approved by the Management Committee. The trustees delegate the responsibility of approving new members to the Chair and CEO with any issues being brought to the board.

The trustees, when complete, consist of at least five and not more than twelve individuals. The trustees may at any time co-opt a person duly qualified to be appointed as trustee to fill a vacancy in their number or as an additional trustee, but a co-opted trustee holds office only until the next AGM. One third (or the number nearest one third) of trustees must retire at each AGM, those longest in office retiring first and the choice between any of equal service being made by drawing lots. A trustee retiring at AGM is eligible for re-election but if not re-elected must retire upon conclusion of the meeting. The trustees will elect their own officers.

The Charity is managed by the Management Committee which consists of the trustees and meets at least four times a year. The trustees set the policies to be followed and review the performance of the staff; they also set the terms and remuneration of staff. The Chief Executive Officer (CEO) is responsible for the operational and day-to-day running of the organisation with the staff support.

The Management Committee is supported by an Internal Audit and Risk Committee that meets as required in a risk basis; this comprises a maximum of three trustees and the CEO. Other specialist sub-committees of Trustees and senior staff are set up and meet as required.

The Charity will obtain advice from the Charity Commission periodically on matters of current importance.

Key management remuneration

When determining the salaries for Key Personnel, trustees are mindful of their responsibility to act in the best interests of the charity and the charitable objectives.

Our overall goal for Key Personnel is to offer fair pay to attract and keep appropriately qualified staff to lead, manage and deliver the charity's aims. These arrangements currently cover the Chief Executive Officer and the Operations Manager posts.

In determining the remuneration package for each post the trustees take the following matters into consideration

- The purposes, aims and values of the charity and its beneficiaries' needs.
- How this impacts on overall pay policy for all employees
- The types of skills, experiences and competencies that the charity needs from its senior staff, the specific scope of these roles and the link to pay.
- The charity's current business plan and how the implementation of this plan may affect the number of senior staff the charity needs to employ or recruit and the nature of these roles.
- The charity's ability to pay - this includes the cost to the charity of raising pay, and whether it is sustainable, and how appropriate the level of pay, and any pay increase, is in the context of the charity, as measured against the needs of its charitable purposes and beneficiaries.
- Their assessment of the charity's performance and the senior staff's performance against expectations, in the both short and long term.
- Appropriate available information on pay policies and practices in other organisations that can inform the decision on whether a level of pay is fair and reasonable.
- The charity's track record in attracting and retaining committed and motivated employees.
- The likely impact on, and views of, beneficiaries, donors, funders, volunteers and potential volunteers.
- The relationship between the policy and practice for the pay of senior staff and that of the charity's whole workforce.

Key Personnel cannot be paid more than the top of their agreed pay range without full Board approval.

Auditor

In accordance with the company's articles, a resolution proposing that Xeinadin Audit Limited be reappointed as auditor of the company will be put at a General Meeting.

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

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

.....

Mr R W Kearney

Trustee

Date: 28/9/2023

KOALA NORTH WEST LTD

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2023

The trustees, who are also the directors of Koala North West Ltd 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.

KOALA NORTH WEST LTD

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF KOALA NORTH WEST LTD

Opinion

We have audited the financial statements of Koala North West Ltd (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Extent to which the audit was considered capable of detecting irregularities, including fraud
Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charity through discussions with trustees and other management, and from our knowledge and experience of charity sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including the Companies Act 2006, Charities Act 2011, data protection, anti-bribery, and employment legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management team and inspecting legal correspondence; and identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management team as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- enquiring of management as to actual and potential litigation and claims; and reviewing correspondence with relevant regulators.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report
This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)
TO THE MEMBERS OF KOALA NORTH WEST LTD



Helen Furlong FCCA (Senior Statutory Auditor)
for and on behalf of Xeinadin Audit Limited

29.9.23

Accountants
Statutory Auditor

2 Hilliards Court
Chester Business Park
Chester
Cheshire
CH4 9QP

KOALA NORTH WEST LTD

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

Current financial year

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
Income and endowments from:					
Donations and legacies	3	93,416	1,138,713	1,232,129	732,516
Charitable activities	4	311,601	-	311,601	216,908
Other trading activities	5	152,084	-	152,084	132,121
Investments	6	2,914	-	2,914	16
Other income	7	13,940	-	13,940	3,450
Total income		573,955	1,138,713	1,712,668	1,085,011
Expenditure on:					
Raising funds	8	127,929	-	127,929	107,847
Charitable activities	9	306,801	908,308	1,215,109	898,783
Other	14	480	-	480	338
Total expenditure		435,210	908,308	1,343,518	1,006,968
Net incoming resources before transfers		138,745	230,405	369,150	78,043
Gross transfers between funds		4,077	(4,077)	-	-
Net income for the year/ Net movement in funds		142,822	226,328	369,150	78,043
Fund balances at 1 April 2022		391,029	248,613	639,642	561,599
Fund balances at 31 March 2023		533,851	474,941	1,008,792	639,642

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.

The surplus includes restricted funds from Note 19

KOALA NORTH WEST LTD

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

Prior financial year

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Income and endowments from:				
Donations and legacies	3	36,247	696,269	732,516
Charitable activities	4	208,158	8,750	216,908
Other trading activities	5	132,121	-	132,121
Investments	6	16	-	16
Other income	7	3,450	-	3,450
Total income		379,992	705,019	1,085,011
Expenditure on:				
Raising funds	8	107,847	-	107,847
Charitable activities	9	300,311	598,472	898,783
Other	14	338	-	338
Total expenditure		408,496	598,472	1,006,968
Net incoming resources before transfers		(28,504)	106,547	78,043
Gross transfers between funds		(2,901)	2,901	-
Net income for the year/ Net movement in funds		(31,405)	109,448	78,043
Fund balances at 1 April 2021		422,434	139,165	561,599
Fund balances at 31 March 2022		391,029	248,613	639,642

KOALA NORTH WEST LTD

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	**16**		137,432		141,135
Current assets					
Debtors	**17**	81,330		5,399	
Cash at bank and in hand		978,000		521,946	
		1,059,330		527,345	
Creditors: amounts falling due within one year	**18**	(187,970)		(28,838)	
Net current assets			871,360		498,507
Total assets less current liabilities			1,008,792		639,642
Income funds					
Restricted funds	**21**		474,941		248,613
Unrestricted funds - general					
Designated funds	**22**	192,772		187,900	
General unrestricted funds		341,079		203,129	
			533,851		391,029
			1,008,792		639,642

The financial statements were approved by the Trustees on 28/9/2023

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Mr R W Kearney
Trustee

Company registration number 07314767

KOALA NORTH WEST LTD

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Cash flows from operating activities					
Cash generated from operations	**25**		459,337		112,879
Investing activities					
Purchase of tangible fixed assets		(6,197)		(9,683)	
Investment income received		2,914		16	
Net cash used in investing activities			(3,283)		(9,667)
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			456,054		103,212
Cash and cash equivalents at beginning of year			521,946		418,734
Cash and cash equivalents at end of year			978,000		521,946

1 Accounting policies

Charity information

Koala North West Ltd is a private company limited by guarantee incorporated in England and Wales. The registered office is Koala Hub, Woodchurch Lane, Birkenhead, Wirral, Merseyside, CH42 9PH.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Articles of Association, 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)". The charity is a Public Benefit Entity as defined by FRS 102.

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. 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.

Designated funds are funds set aside by the trustees out of unrestricted general funds for specific future purpose or projects.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. When restricted funds are used to purchase capital equipment, the value of those assets will then be transferred from restricted to designated funds unless there are restrictions imposed by the donor.

Where necessary further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

1.4 Income

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

Donations and all other receipts from fundraising are reported gross and the related fundraising costs are reported in expenditure.

Gifts donated for resale are included as income when they are sold. Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be reliably measured. In accordance with the Charity SORP (FRS102), the value of volunteers' time is not measured.

1 Accounting policies **(Continued)**

Legacies are recognised on a case by case basis following the granting of probate when the administrator/ executor has communicated in writing both the amount and the settlement date. In the event the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measured with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity, this is normally on notification of the interest paid or payable by the bank.

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.

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2% on cost
Fixtures and fittings	10% on cost
Computers	25% on cost
Motor vehicles	20% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 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.

1 Accounting policies **(Continued)**

1.9 Financial instruments

The charity has cash at bank, debtors and creditors that are financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

1.10 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.

1.11 Retirement benefits

The charitable company operates a stakeholder pension scheme and in addition makes contributions to certain employees' personal pension plans. All contributions payable are charged to the Statement of Financial Activities in the period to which they relate.

2 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 ongoing 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.

3 Donations and legacies

	Unrestricted funds general 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	37,534	-	37,534
Grants	55,882	1,138,713	1,194,595
	93,416	1,138,713	1,232,129
Grants receivable for core activities			
Other Grant	8,882	-	8,882
Trusthouse Foundation	25,000	-	25,000
CDC Seed Fund	20,000	-	20,000
Wirral Council grants	-	111,950	111,950
Family Fund	-	1,020	1,020
Tesco	-	1,000	1,000
Magenta Living	2,000	-	2,000
Cheshire Community Foundation	-	2,228	2,228
Awards for All Community Fund	-	9,962	9,962
Chester Bluecoat Charity	-	10,000	10,000
C2C Collaboration Fund	-	11,023	11,023
The Steve Morgan Foundation Award	-	12,000	12,000
Cheshire & Merseyside ICB	-	12,660	12,660
Marjory Boddy Charitable Trust	-	20,000	20,000
The Steve Morgan Foundation	-	20,827	20,827
Westminster Foundation COL Fund	-	25,000	25,000
Foundations Years Trust	-	28,400	28,400
Children in Need	-	40,280	40,280
Health Education England	-	41,472	41,472
The Steve Morgan Foundation	-	41,667	41,667
Cheshire & Merseyside ICB	-	50,000	50,000
National Lottery Reaching Communities	-	53,873	53,873
Cheshire & Merseyside ICB	-	27,007	27,007
Cheshire and Wirral Partnership NHS FT	-	60,244	60,244
Westminster Foundation	-	106,000	106,000
National Lottery Community Fund	-	132,165	132,165
Dept of H&SC, Starting Well	-	152,000	152,000
Beyond Transformation Fund	-	167,937	167,937
	55,882	1,138,713	1,194,595

3 Donations and legacies **(Continued)**

	Unrestricted funds general 2022 £	Restricted funds 2022 £	Total 2022 £
Donations and gifts	4,130	1,060	5,190
Grants	32,117	695,209	727,326
	36,247	696,269	732,516
Grants receivable for core activities			
Government Grants	7,117	-	7,117
Trusthouse Foundation	25,000	-	25,000
Wirral Council Grants	-	87,119	87,119
Dept of Health & Social, Care, Starting Well	-	152,000	152,000
Ellesmere Port & Neston Small Funders	-	10,000	10,000
Cheshire West Council	-	1,456	1,456
Children in Need	-	36,999	36,999
Cheshire Community Foundation	-	1,659	1,659
Improving Maternal Mental Health VCSE Small Grant	-	9,865	9,865
Big Lottery Reaching Communities Partnership Grant	-	151,524	151,524
The Steve Morgan Foundation	-	20,827	20,827
Dept of Health & Social Care, RSV	-	124,506	124,506
Empower Us Project	-	57,319	57,319
Cheshire & Merseyside ICB	-	7,304	7,304
Catalyst Fund	-	4,294	4,294
Charitable Trust, Sleep Project	-	10,000	10,000
John Lewis	-	1,000	1,000
Cheshire West Voluntary Action	-	4,500	4,500
Cheshire Community Foundation	-	14,837	14,837
	32,117	695,209	727,326

4 Charitable activities

	Family Services 2023 £	Family Services 2022 £
Wirral Council Contracts	233,984	114,075
Wirral Community Health and Care NHS Foundation Trust	76,436	76,920
Group Subscriptions	1,181	4,777
Crossroads together	-	21,136
	311,601	216,908
Analysis by fund		
Unrestricted funds - general	311,601	208,158
Restricted funds	-	8,750
For the year ended 31 March 2022		
Unrestricted funds - general	208,158	
Restricted funds	8,750	
	216,908	

5 Other trading activities

	Unrestricted funds general 2023 £	Unrestricted funds general 2022 £
Fundraising events	2,899	16,292
Shop income	149,185	115,829
Other trading activities	152,084	132,121

6 Investments

	Unrestricted funds general 2023 £	Total 2022 £
Interest receivable	2,914	16

7 Other income

	Unrestricted funds general 2023 £	Unrestricted funds general 2022 £
Other income	8,275	-
Room hire	5,665	3,450
	13,940	3,450

8 Raising funds

	Unrestricted funds general 2023 £	Total 2022 £
Fundraising and publicity		
Seeking donations, grants and legacies	50	-
Trading costs		
Operating charity shops	37,105	29,136
Staff costs	86,368	72,560
Support costs	4,406	6,151
Trading costs	127,879	107,847
	127,929	107,847

9 Charitable activities

	Family Services 2023 £	Family Services 2022 £
Staff costs	816,535	563,168
Depreciation and impairment	9,419	7,684
Staff and volunteer Expenses	34,879	23,382
General running costs	70,121	69,206
Advertising & promotion	5,320	1,583
Premises costs	60,205	39,753
Training	18,908	15,292
Family fund	53,165	25,538
Group costs	20,693	13,507
	1,089,245	759,113
Grant funding of activities (see note 10)	-	48,478
Share of support costs (see note 11)	118,964	87,092
Share of governance costs (see note 11)	6,900	4,100
	1,215,109	898,783
Analysis by fund		
Unrestricted funds - general	306,801	300,311
Restricted funds	908,308	598,472
	1,215,109	898,783

10 Grants payable

	Family Services 2023 £	Family Services 2022 £
Grants to institutions:		
The Foundation Years Trust	-	4,000
	-	4,000
Little Lungs Programmes	-	2,500
Wirral Multicultural Organisation	-	33,978
Bee Wirral	-	4,000
	-	48,478

-

11 Support costs

	Support costs	Governance costs	2023	Support costs	Governance costs	2022
	£	£	£	£	£	£
Staff costs	105,920	-	105,920	74,430	-	74,430
Professional fees and consultants	16,450	-	16,450	17,813	-	17,813
Audit fees	-	7,900	7,900	-	5,100	5,100
	122,370	7,900	130,270	92,243	5,100	97,343
Analysed between						
Trading	3,406	1,000	4,406	5,151	1,000	6,151
Charitable activities	118,964	6,900	125,864	87,092	4,100	91,192
	122,370	7,900	130,270	92,243	5,100	97,343

12 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

No trustee has claimed for travel expenses (2020: £Nil)

13 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Family Support	16	15
Breastfeeding Support	3	3
SEND	7	7
Trading	7	7
Management and Admin Support	11	8
Health Inequalities	9	-
Total	53	40

13 Employees (Continued)

Employment costs	2023 £	2022 £
Wages and salaries	910,380	645,240
Social security costs	64,258	39,930
Other pension costs	34,185	24,988
	1,008,823	710,158

The management personnel of the charity comprise the trustees, the Chief Executive Officer, the Deputy Chief Executive Officer and Finance Officer. The total employee benefits (included in the staff costs above) of the key management personnel of the charity were £146,354 (2022 £112,481).

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

14 Other

	Unrestricted funds general 2023	Unrestricted funds general 2022
Net loss on disposal of tangible fixed assets	480	338
	480	338

15 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxationof Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

16 Tangible fixed assets

	Freehold land and buildings	Fixtures and fittings	Computers	Motor vehicles	Total
	£	£	£	£	£
Cost					
At 1 April 2022	129,008	32,660	16,409	1,500	179,577
Additions	-	730	5,467	-	6,197
Disposals	-	-	(824)	-	(824)
At 31 March 2023	129,008	33,390	21,052	1,500	184,950
Depreciation and impairment					
At 1 April 2022	17,000	15,983	3,959	1,500	38,442
Depreciation charged in the year	2,000	3,057	4,363	-	9,420
Eliminated in respect of disposals	-	-	(344)	-	(344)
At 31 March 2023	19,000	19,040	7,978	1,500	47,518
Carrying amount					
At 31 March 2023	110,008	14,350	13,074	-	137,432
At 31 March 2022	112,008	16,678	12,449	-	141,135

17 Debtors

	2023	2022
Amounts falling due within one year:	£	£
Trade debtors	77,013	722
Other debtors	1,299	1,192
Prepayments and accrued income	3,018	3,485
	81,330	5,399

18 Creditors: amounts falling due within one year

	Notes	2023	2022
		£	£
Deferred income	19	77,012	-
Trade creditors		88,243	12,162
Other creditors		11,073	11,468
Accruals and deferred income		11,642	5,208
		187,970	28,838

19 Deferred income

	2023	2022
	£	£
Arising from income received in advance	77,012	-

	2023	2022
	£	£
Deferred income is included within:		
Current liabilities	77,012	-
Movements in the year:		
Deferred income at 1 April 2022	-	-
Resources deferred in the year	77,012	-
Deferred income at 31 March 2023	77,012	-

20 Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £34,185 (2022 - £24,988).

21 Restricted funds

	Movement in funds				
	Balance at 1 April 2022	Incoming resources	Resources expended	Transfers	Balance at 31 March 2023
	£	£	£	£	£
Children in Need	24,729	40,279	(48,310)	-	16,698
Ellesmere Port & Neston Small Funders	4,346	-	(1,333)	-	3,013
Big Lottery Reaching Communities Partnership Grant	29,382	53,873	(83,255)	-	-
Wirral Council Grants	35,595	102,950	86,099	605	53,051
Restricted Donations	1,979	-	(56)	-	1,923
National Lottery Community Fund	52,224	142,128	(120,257)	-	74,095
CVA Improving Outcomes	14,837	-	(14,837)	-	-
Empower Us Project	56,004	-	(54,744)	-	1,260
John Lewis	644	-	(644)	-	-
The Steve Morgan Foundation	22,459	74,494	(70,254)	(1,152)	25,547
Family Fund	4,172	1,019	(1,582)	-	3,609
Beyond Transformation	-	167,936	(68,924)	(1,657)	97,355
Cheshire & Merseyside Integrated Care Board	2,242	89,667	(69,291)	(576)	22,042
Chester Bluecoats Charity	-	10,000	(8,068)	-	1,932
C2C Collaboration Fund	-	11,023	(6,019)	(817)	4,187
Cheshire Wirral Partnership NHS Foundation Trust	-	60,244	(2,835)	(480)	56,929
Marjory Boddy Charitable Trust	-	20,000	(16,033)	-	3,967
Westminster Foundation Activity Fund	-	25,000	(11,028)	-	13,972
Westminster Foundation	-	106,000	(10,639)	-	95,361
Health Education England	-	41,472	(41,472)	-	-
Foundation Years Trust	-	28,400	(28,400)	-	-
Cheshire Community Foundation	-	2,228	(2,228)	-	-
Dept H&SC (Starting Well)	-	152,000	(152,000)	-	-
Tesco	-	1,000	(1,000)	-	-
Cheshire West Household Fund	-	9,000	(9,000)	-	-
	248,613	1,138,713	908,308	(4,077)	474,941

21 Restricted funds **(Continued)**

The restricted funds are explained as follows:

Beyond Transformation Fund - Funding received for the Little Lungs Project, for families with children 0-5 with a respiratory condition

Beyond Transformation Fund - Funding received for Wirral Sleep Service, for families with neurodiverse children aged 2-11 years that have a sleep disorder

Cheshire & Merseyside ICB - Strong Start Grant for volunteer peer support to encourage and support families to lead healthy lifestyles

Cheshire & Merseyside ICB - Funding received for Cheshire West Sleep Service, for families with neurodiverse children aged 2-11 years that have a sleep disorder

Cheshire & Merseyside ICB - Baby & Me. Support for vulnerable pregnant women/new mothers & pregnant women/new mothers who are smokers

Chester Bluecoat Charity - Early Years Support for families living in Blacon & Lache

Children in Need – Funding for Little Bees Groups

Cheshire & Wirral Partnership NHS Foundation Trust - Funding to deliver Postnatal Breastfeeding Peer Support groups across Cheshire West

C2C Collaboration Fund - Diversity Plus. Funding to deliver targeted support, for families with neurodiverse children aged 2-11 years, living in the north end of Birkenhead

Ellesmere Port & Neston Small Funders – To support families in Ellesmere Port and Neston.

The National Lottery Community Fund – RC North West Region – Family support service to families living in Ellesmere Port & Neston.

The Marjory Boddy Charitable Trust - Funding to deliver family support for families with a child up to age 11 years, living in Lache

National Lottery Awards for All – Forest School available to families.

The Steve Morgan Foundation - Funding to deliver family support for families with a child up to age 11 years, living in Blacon & Lache

The Steve Morgan Foundation – Cradle to Career for families living in North Birkenhead.
The Westminster Foundation Activity Award - Funding to deliver fun holiday activities and food during the school holidays, for families living in Chester and Ellesmere Port

The Westminster Foundation - Early Years Support for families living in Chester

21 Restricted funds (Continued)

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

		Movement in funds			
	Balance at 1 April 2021	Incoming resources	Resources expended	Transfers	Balance at 31 March 2022
	£	£	£	£	£
Children in Need	33,719	36,999	(44,535)	(1,454)	24,729
Ellesmere Port & Neston Small Funders	38,159	10,000	(43,893)	80	4,346
Big Lottery Reaching Communities Partnership Grant	29,438	48,550	(48,019)	(587)	29,382
Wirral Council Grants	22,976	81,369	(69,137)	387	35,595
True Colours	857	-	(857)	-	-
Awards for All	8,380	-	(8,380)	-	-
Catalyst Fund	4,294	4,294	(8,588)	-	-
Restricted Donations	1,342	650	(13)	-	1,979
CCG Strong Start	-	7,304	(5,062)	-	2,242
National Lottery Community Fund	-	102,974	(49,745)	(1,005)	52,224
CVA Improving Outcomes	-	14,837	-	-	14,837
Empower Us Project	-	57,319	(1,315)	-	56,004
John Lewis	-	1,000	(356)	-	644
The Steve Morgan Foundation	-	20,827	1,632	-	22,459
Department of Health & Social Care, Starting Well	-	152,000	(151,545)	(455)	-
Family Fund	-	2,410	-	1,762	4,172
Cheshire Community Foundation	-	1,659	(1,659)	-	-
CWVA Housing Support	-	4,500	(4,500)	-	-
Dept of Health & Socail Care, RSV	-	124,506	(124,506)	-	-
Wirral Household Support Fund	-	12,500	(12,500)	-	-
Improving Mental Health VCSE Small Grant	-	9,865	(9,865)	-	-
Charitable Trust, Sleep Project	-	10,000	(10,000)	-	-
Cheshire West Council	-	1,456	(1,456)	-	-
Department of Health Education	-	-	(4,172)	4,172	-
	139,165	750,873	(598,472)	2,901	248,613

21 Restricted funds **(Continued)**

The restricted funds are explained as follows:

Ellesmere Port & Neston Funds-

NHS Cheshire Clinical Commissioning Group - Strong Start Grant for volunteer peer support to encourage and support families to lead healthy lifestyles.

National Lottery Community Fund – Family support service to families living in Ellesmere Port & Neston.

Cheshire Community Foundation - Improving Outcomes Grant to provide home visiting to families and set up and facilitate an intergenerational group.

Ellesmere Port & Neston Small Funders – To support families in Ellesmere Port and Neston.

Wirral Funds-

Children in Need – Funding for Little Bees Groups.

The Big Lottery Reaching Communities Partnership Grant – Funding towards the Perinatal Mental Health project.

The Hollyhock Charitable Foundation – Towards the Empower Us Project.

John Lewis – mobile phone costs for volunteers.

PH Holt – Towards the Empower us Project.

The Steve Morgan Foundation – Cradle to Career for families living in North Birkenhead.

Wirral Council Grants - to deliver a number of services, Domestic Abuse Wrap Around Support, Short Breaks and CVF Renewal Grant.

Family Fund – small restricted donations towards our family fund.

Small restricted donations towards Empower Us project.

Restricted Donations – Donations received for a summer trip and garden activities.

22 Designated funds

The income funds of the charity include the following designated funds:

		Movement in funds			
	Balance at 1 April 2022	Incoming resources	Resources expended	Transfers	Balance at 31 March 2023
	£	£	£	£	£
Premises	112,008	-	(2,000)	-	110,008
Contingency budget	70,095	33,583	(25,388)	-	78,290
Maintenance	5,797	-	(1,745)	-	4,052
Vounteer Fund	-	422	-	-	422
	187,900	34,005	(29,133)	-	192,772

		Movement in funds			
	Balance at 1 April 2021	Incoming resources	Resources expended	Transfers	Balance at 31 March 2022
	£	£	£	£	£
Premises	114,008	-	(2,000)	-	112,008
Contingency budget	100,312	-	-	(30,217)	70,095
Maintenance	10,518	-	-	(4,721)	5,797
	224,838	-	(2,000)	(34,938)	187,900

23 Analysis of net assets between funds

	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £
Fund balances at 31 March 2023 are represented by:			
Tangible assets	137,432	-	137,432
Current assets/(liabilities)	396,419	474,941	871,360
	533,851	474,941	1,008,792

	Unrestricted 2022 £	Restricted 2022 £	Total 2022 £
Fund balances at 31 March 2022 are represented by:			
Tangible assets	141,135	-	141,135
Current assets/(liabilities)	249,894	248,613	498,507
	391,029	248,613	639,642

24 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

25 Cash generated from operations

	2023 £	2022 £
Surplus for the year	369,150	78,043
Adjustments for:		
Investment income recognised in statement of financial activities	(2,914)	(16)
Loss on disposal of tangible fixed assets	480	338
Depreciation and impairment of tangible fixed assets	9,419	7,684
Movements in working capital:		
(Increase)/decrease in debtors	(75,930)	10,272
Increase in creditors	82,120	16,558
Increase in deferred income	77,012	-
Cash generated from operations	459,337	112,879

26 Analysis of changes in net funds

The charity had no debt during the year.

Koala North West

England & Wales - Charity number 1139517

Accounts

Charity registration number 1139517

Company registration number 07314767 (England and Wales)

KOALA NORTH WEST LTD

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

KOALA
North West
Supporting children
& their families

McLintocks
Xeinadin Group

KOALA NORTH WEST LTD

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs N Barnett Mr P A Folwell Mr J Jones Mr R W Kearney Dr F E White Mr R P Wilcox
Secretary	Mrs M Walsh
Charity number	1139517
Company number	07314767
Registered office	Koala Hub Woodchurch Lane Birkenhead Wirral Merseyside CH42 9PH
Auditor	Xeinadin Audit Limited 2 Hilliards Court Chester Business Park Chester Cheshire CH4 9QP

KOALA NORTH WEST LTD

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KOALA NORTH WEST LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their annual report and financial statements for the year ended 31 March 2022.

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 and activities

Koala NW offers support, friendship and practical help to parents across Wirral, Ellesmere Port and Neston.

We provide a range of services for families with children aged 0-11 years, to support them to meet one or more of the following 4 outcomes:

- Improved health and well-being (child and parent/carer)
- Improved parenting (confidence, positive behaviours)
- Improved family management (finances and home conditions)
- Improved School Readiness (parents engage with their children's early learning; and children are ready to separate, communicate, listen, socialise, learn, be active, and be independent)

Our Mission:

We exist to provide children and their families with tailored practical and emotional support that improves wellbeing, reduces isolation and supports both children and caregivers to thrive. Our aims are to (a) support ambition, (b) deliver tailored support, (c) nurture positive wellbeing and (d) reduce social isolation.

We Value:

Ambition - We want our families to thrive; we believe in offering opportunities that help children and families realise their own ambitions and succeed

Tailoring Support - All families are different. Every family receives support designed to be most beneficial to them.

Nurturing Positive Well-being - We are committed to improving the emotional, mental and physical well-being of children and their care-givers

Reducing Isolation - In an increasingly digital age, we want to be sure that our families still feel part of a strong welcoming community who support one another and ensure they are all happy, resilient and thriving.

We have developed our services over the past 22 years to meet the needs of our community. Offering a range of services for families across Wirral and a limited offer in Cheshire West:

- Home Visiting Family Support
- 1001 Days Programme, consisting of:
  - Breastfeeding Peer Support - through groups, home visits and telephone support - to help mums to initiate and breastfeed for as long as possible/they want to.
  - Parent Infant Mental Health Service - home visits and groups - for women with mild to moderate mental health difficulties during the perinatal period, 0-2
  - Baby Incredible Years Parenting Course
  - Dad's Reflective Parenting Programme
  - Video Interaction Guidance – video feedback intervention to enhance sensitivity in parents of children who are at risk of poor attachment outcomes due to a range of difficulties.
- Groups for children with complex needs - or children with physical disabilities & for children with social communication difficulties.
- Shortbreaks for disabled children
- Empower Us – Outreach support for children with complex needs and their families
- Sleep Support Service
- Plus Stay & Play groups
- Early Help Co-ordination and VCF Network facilitation
- We also have 2 charity shops

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Charity's aims and objectives, in planning future activities, and setting the policies for the year.

Achievements and performance

Charitable activities

Staff, trustees, and our dedicated volunteers work together to ensure that we provide a quality service to families in Wirral and Cheshire West, providing help and support for families to improve wellbeing, reduce isolation and support both children and caregivers to thrive.

Despite the ongoing challenges of covid-19 restrictions at the start of the year we have had a year of growth and learning. We've adapted quickly, added 12 new staff members to our team, and delivered against every area of our strategy:

- Supporting our People
- Sustaining our Impact
- Extending our Reach
- Diversifying our Income

Between April 2021 and March 2022 we supported 1,688 families. Of those supported:

- 982 were supported to breastfeed, an increase of 375 families on the previous year
- 60% breastfed for more than 6 weeks
- 71% lived in the wards with highest levels of deprivation
- 706 received Family Support, an increase of 271 families on the previous year
- 62% lived in the wards with highest levels of deprivation.

Feedback from families at end of support:

- 86% of parents reported improvement in health and wellbeing
- 84% reported an improvement in parenting skills/confidence
- 71% reported an improvement in family management (finances and/or home conditions)
- 81% reported improved engagement with their children's early learning

Volunteers
Volunteers are at the very heart of our service delivery with 140 volunteering with us over the past 12 months. Despite some of the Covid-19 restrictions continuing this is the highest number of volunteers supporting Koala NW since 2018.

Family Support Volunteers offering tailor-made, emotional and practical support to families in their own homes.

Group Volunteers supporting our Group Staff in our groups for children with complex needs, baby groups, and stay and play.

Breastfeeding Peer Support Volunteers providing breastfeeding support, offering information and support around breastfeeding once the baby arrived.

None of which would be possible without our Charity Shop Volunteers who raise much needed funds for our organisation.

Volunteers were pleased to see us get back to face to face training this year following a year of zoom! Ongoing training this year included Paediatric First Aid, Shaken Baby, Foetal Alcohol Syndrome, Supporting Perinatal Early Relationships, Bilingual Training, The Power of Laughter, and Safeguarding Refresher. All volunteers also receive regular support and supervision from their co-ordinator or line manager.

Our thanks go to all our volunteers, Birkenhead School, CEL Solicitors, Chapter Mental Health, Christopher Mellia Hairdressing, DJh Mitten Clarke, Freedome, Jeanette Roberts Civil Celebrant, Sedulo, Share a Bear, Tesco Eastham, Tesco Tranmere and Tranmere Rovers Football Club for their valuable support.

Financial review

The trustees recognise these are difficult economic times and are not at all complacent about the challenges ahead. We recognise the importance of having a more diverse range of funding streams, and we are pleased to say that for 2021/22 we secured funding from:

Grants/Trusts

Catalyst Funding
Chapter
Cheshire West Council
Community Fund
Cheshire Community Foundation
Cheshire CCG
Cheshire West Voluntary Action
Children in Need
Department of Health & Social Care
Improving Mental Health VCSE
John Lewis
Lottery Reaching Communities Partnership Grant
P H Holt
Steve Morgan Foundation
Wirral Community NHS Foundation Trust
Wirral Council

Donors

Caldy Open Gardens
Allison Gent
Arrowe Park Ladies Golf
Catherine Richardson
Claire Allan
Danielle Vernon
Geoffrey Cunnigham
Glenavon Junior Football Club
Georgina Brownson
Heather Folwell
Helen Newman
Heswall Honeys
Janet Johnson
Joshua Deacon
John Bateman
Kelly Cotton
Kuljeet Nagra
Laurence Deacon Court Knitting Club
M Pritchard
Mr M D Owen
Mr & Mrs Ellis
Mr & Mrs Kavanagh
Maureen Wilkinson
N Sault
Paul Deegan
Rachel Summers
Rob Hutchinson
Shirley Price
Smylie Ltd
Sue Allister
Unite The Union

Total income received for unrestricted funds including designated was £379,992 (2021: £501,552) as detailed in the financial statements.

Total income received for Restricted Funds was £705,019 (2021: £750,873) which consisted entirely of donations & grants. This year Koala NW had formed partnerships with other local charities to apply for grants for combined projects. With Koala NW being the lead, Koala NW were solely responsible to the Funder for the use of the grant and delivery of the Project, receiving the total funding directly and distributing it to the charities in partnership, as per the agreement.

Cost of running the charity was £1,006,970 (2021: £965,614).

Overall, there was a surplus for the year of £78,041.

The Charity reserves are detailed in notes 18-19 in the financial statements.

The Charity aims to provide an on-going support service to families it supports. Unrestricted reserves are needed:

- To provide continuity of service should there be an unanticipated shortfall of income
- To cover unanticipated increases in the costs of providing the service
- To cover the costs of providing cover for staff who take sick or maternity leave
- To cover the costs of downsizing or closure should the trustees be unable to obtain necessary funding

Budgeted core expenditure for the Charity for 2022-23 is £1,126,992. Whilst the unrestricted reserves currently stand at £391,029, £112,008 is represented by the freehold property, £16,678 by fixtures and fittings, £12,449 by computers, £75,892 has been designated leaving £174,002.

Current funds are in line with the reserves policy which has been approved by trustees. The trustees consider that a minimum of three months running costs are needed in reserves to ensure continuity of service should there be a shortfall of funding or a delay in obtaining funding for any particular year; this would be in the region of £200,000.

The trustees and management recognise the need to build up reserves to provide greater security for the Charity and its stakeholders and continue to seek ways in which additional funds can be raised and are keeping the reserves policy and its implementation under regular review. Trustees appreciate the efforts of staff to reduce costs and continue to make economies wherever possible without reducing the quality of our service.

Risk management

The trustees have a duty to identify and review the risks to which the Charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance to manage those risks. These risks have been documented by the trustees and are reviewed on an annual basis or more frequently should circumstances change.

The trustees recognise that the major risk to providing services is the uncertainty of long term funding from statutory bodies. However, we work hard to deliver high quality services and to maintain our good reputation with the families we support and with colleagues in the statutory and voluntary sectors. The Charity has also proved our willingness to adapt in response to changes in expectations of those commissioning services, whilst remaining true to our core values.

The Charity maintains a comprehensive range of policies and procedures for minimising financial and other risks and the trustees monitor these on a regular basis. Trustees are aware of the potential costs of redundancy if sufficient funding to maintain the current levels of activity is not obtained and are continuing to work to increase the level of the Charity's reserves.

Other risks both physical and relating to professional indemnity are regularly reviewed and minimised by our policies and the training given to staff and volunteers. We are covered by our insurance policy. All staff and volunteers working with families have current DBS Enhanced Disclosures.

Plans for future periods

Future plans

In partnership with 6 other Wirral voluntary organisations we recently secured a 5 year contract to form the Wirral Family Toolbox Alliance, to start April 2022. This is an exciting new partnership with Wirral Council Children's Services Department bringing about a new innovative approach to Early Help.

Our work in Cheshire West will increase significantly over the coming year with our expansion into Chester to provide family support and early years support in Blacon and Lache in June 2022. We have also secured funding from Cheshire West CCG to roll out Sleep Support Service for children who are neurodiverse and have a sleep disorder

Structure, governance and management

Koala North West is a company limited by guarantee, as defined by the Companies Act 2006, and a registered charity and is governed by its Memorandum and Articles of Association dated 14 July 2010.

Recruitment and appointment of new trustees

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:

Mrs N Barnett	
Mrs L J Collins	(Resigned 12 September 2021)
Mr P A Folwell	
Mrs L Hough MBE	(Resigned 1 October 2021)
Mr J Jones	
Mr R W Kearney	
Dr F E White	
Mr R P Wilcox	

We recognise that an effective Board of Trustees is imperative to ensure that the charity is to successfully achieve its objectives. The Board must seek trustees who represent the interests of the community in Wirral and have available the knowledge and skills required to run the charity. Individual trustees must have sufficient knowledge of the role of a charity trustee and of our organisational objectives and activities to enable them to fulfil their role.

We aim to maintain a Board of Trustees delivering high standards of practice, through a carefully planned recruitment and selection procedure, in line with the Equality, Fairness and Diversity Policy. The recruitment and selection procedure has been developed to include safeguards for the welfare of children.

We aim to represent the community we serve, and therefore we aim to ensure trustees are recruited from as diverse backgrounds as possible. A diverse group of volunteers can broaden the range of opinions and ideas. They bring knowledge of the cultures and circumstances of the population groups they come from, so that our organisation will have a better understanding of those groups, and be better able to relate to them. Furthermore, they enrich the organisation with their perspectives and the variety of their experiences and backgrounds. A diverse group of volunteers also makes possible heightened cultural sensitivity within the organisation, and allows for the kinds of interchanges that make it possible for people with very different backgrounds to understand, respect, and cherish one another's differences as well as their similarities.

We shall have at least five and not more than twelve individuals on the Board of Trustees. In addition advisers may also be appointed to the Board for the benefit of specialist expertise such as Safeguarding, but shall have no voting rights.

The term of office shall be three years before trustees must retire at an AGM. Retiring trustees may offer themselves for re-election at an AGM. When a need is identified to co-opt a trustee onto the Board during the year, that Trustee must retire and be offered for election by the members at the next AGM.

There is a Board of Trustees induction pack in place which sets out the procedure to be followed when inducting new trustees.

Organisational structure
Membership of the Charity is open to any individual or organisation interested in promoting the objects of who consents in writing to become a member and is approved by the Management Committee. The trustees delegate the responsibility of approving new members to the Chair and CEO with any issues being brought to the board.

The trustees, when complete, consist of at least five and not more than twelve individuals. The trustees may at any time co-opt a person duly qualified to be appointed as trustee to fill a vacancy in their number or as an additional trustee, but a co-opted trustee holds office only until the next AGM. One third (or the number nearest one third) of trustees must retire at each AGM, those longest in office retiring first and the choice between any of equal service being made by drawing lots. A trustee retiring at AGM is eligible for re-election but if not re-elected must retire upon conclusion of the meeting. The trustees will elect their own officers.

The Charity is managed by the Management Committee which consists of the trustees and meets at least four times a year. The trustees set the policies to be followed and review the performance of the staff; they also set the terms and remuneration of staff. The Chief Executive Officer (CEO) is responsible for the operational and day-to-day running of the organisation with the staff support.

The Management Committee is supported by an Internal Audit and Risk Committee that meets as required in a risk basis; this comprises a maximum of three trustees and the CEO. Other specialist sub-committees of Trustees and senior staff are set up and meet as required.

The Charity will obtain advice from the Charity Commission periodically on matters of current importance.

Key management remuneration
When determining the salaries for Key Personnel, trustees are mindful of their responsibility to act in the best interests of the charity and the charitable objectives.

Our overall goal for Key Personnel is to offer fair pay to attract and keep appropriately qualified staff to lead, manage and deliver the charity's aims. These arrangements currently cover the Chief Executive Officer and the Operations Manager posts.

In determining the remuneration package for each post the trustees take the following matters into consideration

- The purposes, aims and values of the charity and its beneficiaries' needs.
- How this impacts on overall pay policy for all employees
- The types of skills, experiences and competencies that the charity needs from its senior staff, the specific scope of these roles and the link to pay.
- The charity's current business plan and how the implementation of this plan may affect the number of senior staff the charity needs to employ or recruit and the nature of these roles.
- The charity's ability to pay - this includes the cost to the charity of raising pay, and whether it is sustainable, and how appropriate the level of pay, and any pay increase, is in the context of the charity, as measured against the needs of its charitable purposes and beneficiaries.
- Their assessment of the charity's performance and the senior staff's performance against expectations, in the both short and long term.
- Appropriate available information on pay policies and practices in other organisations that can inform the decision on whether a level of pay is fair and reasonable.
- The charity's track record in attracting and retaining committed and motivated employees.
- The likely impact on, and views of, beneficiaries, donors, funders, volunteers and potential volunteers.
- The relationship between the policy and practice for the pay of senior staff and that of the charity's whole workforce.

Key Personnel cannot be paid more than the top of their agreed pay range without full Board approval.

Auditor
In accordance with the company's articles, a resolution proposing that Xeinadin Audit Limited be reappointed as auditor of the company will be put at a General Meeting.

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

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

.....

Mr R W Kearney

Trustee

Date: 26th September 2022

KOALA NORTH WEST LTD

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2022

The trustees, who are also the directors of Koala North West Ltd 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.

KOALA NORTH WEST LTD

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF KOALA NORTH WEST LTD

Opinion

We have audited the financial statements of Koala North West Ltd (the 'charity') for the year ended 31 March 2022 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Extent to which the audit was considered capable of detecting irregularities, including fraud
Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charity through discussions with trustees and other management, and from our knowledge and experience of charity sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including the Companies Act 2006, Charities Act 2011, data protection, anti-bribery, and employment legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management team and inspecting legal correspondence; and identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management team as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- enquiring of management as to actual and potential litigation and claims; and reviewing correspondence with relevant regulators.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)
TO THE MEMBERS OF KOALA NORTH WEST LTD

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Helen Furlong FCCA (Senior Statutory Auditor)
for and on behalf of Xeinadin Audit Limited

29.9.22.

Accountants
Statutory Auditor

2 Hilliards Court
Chester Business Park
Chester
Cheshire
CH4 9QP

KOALA NORTH WEST LTD

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

Current financial year

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Total 2021 £
Income and endowments from:					
Donations and legacies	3	36,247	696,269	732,516	987,479
Charitable activities	4	208,158	8,750	216,908	206,828
Other trading activities	5	132,121	-	132,121	39,553
Investments	6	16	-	16	6
Other income	7	3,450	-	3,450	18,559
Total income		379,992	705,019	1,085,011	1,252,425
Expenditure on:					
Raising funds	8	107,847	-	107,847	99,764
Charitable activities	9	300,311	598,472	898,783	865,841
Other	14	338	-	338	9
Total expenditure		408,496	598,472	1,006,968	965,614
Net (outgoing)/incoming resources before transfers		(28,504)	106,547	78,043	286,811
Gross transfers between funds		(2,901)	2,901	-	-
Net (expenditure)/income for the year/ Net movement in funds		(31,405)	109,448	78,043	286,811
Fund balances at 1 April 2021		422,434	139,165	561,599	274,788
Fund balances at 31 March 2022		391,029	248,613	639,642	561,599

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.

The surplus includes restricted funds from Note 19

KOALA NORTH WEST LTD

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

Prior financial year

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Income and endowments from:				
Donations and legacies	**3**	236,606	750,873	987,479
Charitable activities	**4**	206,828	-	206,828
Other trading activities	**5**	39,553	-	39,553
Investments	**6**	6	-	6
Other income	**7**	18,559	-	18,559
Total income		501,552	750,873	1,252,425
Expenditure on:				
Raising funds	**8**	99,764	-	99,764
Charitable activities	**9**	187,426	678,415	865,841
Other	**14**	9	-	9
Total expenditure		287,199	678,415	965,614
Net (outgoing)/incoming resources before transfers		214,353	72,458	286,811
Gross transfers between funds		23,121	(23,121)	-
Net (expenditure)/income for the year/ Net movement in funds		237,474	49,337	286,811
Fund balances at 1 April 2020		184,960	89,828	274,788
Fund balances at 31 March 2021		422,434	139,165	561,599

KOALA NORTH WEST LTD

BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	**15**		141,135		139,474
Current assets					
Debtors	**16**	5,399		15,671	
Cash at bank and in hand		521,946		418,734	
		527,345		434,405	
Creditors: amounts falling due within one year	**17**	(28,838)		(12,280)	
Net current assets			498,507		422,125
Total assets less current liabilities			639,642		561,599
Income funds					
Restricted funds	**18**		248,613		139,165
Unrestricted funds - general					
Designated funds	**19**	187,900		224,838	
General unrestricted funds		203,129		197,596	
			391,029		422,434
			639,642		561,599

The financial statements were approved by the Trustees on 26/9/22

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Mr R W Kearney
Trustee

Company registration number 07314767

KOALA NORTH WEST LTD

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	2022 £	2022 £	2021 £	2021 £
Cash flows from operating activities					
Cash generated from operations	**22**		112,879		263,090
Investing activities					
Purchase of tangible fixed assets		(9,683)		(7,587)	
Investment income received		16		6	
Net cash used in investing activities			(9,667)		(7,581)
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			103,212		255,509
Cash and cash equivalents at beginning of year			418,734		163,225
Cash and cash equivalents at end of year			521,946		418,734

1 Accounting policies

Charity information

Koala North West Ltd is a private company limited by guarantee incorporated in England and Wales. The registered office is Koala Hub, Woodchurch Lane, Birkenhead, Wirral, Merseyside, CH42 9PH.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Articles of Association, 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)". The charity is a Public Benefit Entity as defined by FRS 102.

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. 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. We have also taken into account the impact of Covid-19 on the charity.

1.3 Charitable funds

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

Designated funds are funds set aside by the trustees out of unrestricted general funds for specific future purpose or projects.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. When restricted funds are used to purchase capital equipment, the value of those assets will then be transferred from restricted to designated funds unless there are restrictions imposed by the donor.

Where necessary further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

1.4 Income

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

Donations and all other receipts from fundraising are reported gross and the related fundraising costs are reported in expenditure.

Gifts donated for resale are included as income when they are sold. Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be reliably measured. In accordance with the Charity SORP (FRS102), the value of volunteers' time is not measured.

1 Accounting policies **(Continued)**

Legacies are recognised on a case by case basis following the granting of probate when the administrator/ executor has communicated in writing both the amount and the settlement date. In the event the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measured with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity, this is normally on notification of the interest paid or payable by the bank.

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.

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2% on cost
Fixtures and fittings	10% on cost
Computers	25% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 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.

1 Accounting policies **(Continued)**

1.9 Financial instruments

The charity has cash at bank, debtors and creditors that are financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

1.10 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.

1.11 Retirement benefits

The charitable company operates a stakeholder pension scheme and in addition makes contributions to certain employees' personal pension plans. All contributions payable are charged to the Statement of Financial Activities in the period to which they relate.

2 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 ongoing 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.

3 Donations and legacies

	Unrestricted funds general 2022 £	Restricted funds 2022 £	Total 2022 £
Donations and gifts	4,130	1,060	5,190
Grants	32,117	695,209	727,326
	36,247	696,269	732,516
Grants receivable for core activities			
Government Grants	7,117	-	7,117
Trusthouse	25,000	-	25,000
Wirral Council Grants	-	87,119	87,119
Dept of Health & Social, Care, Starting Well	-	152,000	152,000
Ellesmere Port & Neston Small Funders	-	10,000	10,000
Cheshire West Council	-	1,456	1,456
Children in Need	-	36,999	36,999
Cheshire Community Foundation	-	1,659	1,659
Improving Maternal Mental Health VCSE Small Grant	-	9,865	9,865
Big Lottery Reaching Communities Partnership Grant	-	151,524	151,524
The Steve Morgan Foundation	-	20,827	20,827
Dept of Health & Social Care, RSV	-	124,506	124,506
Empower Us Project	-	57,319	57,319
CCG Strong Start	-	7,304	7,304
Catalyst Fund	-	4,294	4,294
Charitable Trust, Sleep Project	-	10,000	10,000
John Lewis	-	1,000	1,000
Cheshire West Voluntary Action	-	4,500	4,500
Cheshire Community Foundation	-	14,837	14,837
	32,117	695,209	727,326

3 Donations and legacies **(Continued)**

	Unrestricted funds general 2021 £	Restricted funds 2021 £	Total 2021 £
Donations and gifts	35,628	5,944	41,572
Grants	200,978	744,929	945,907
	236,606	750,873	987,479
Grants receivable for core activities			
Awards for All	-	8,380	8,380
Big Lottery Reaching Communities Partnership Grant	-	287,950	287,950
Children in Need	-	42,791	42,791
Cheshire Community Foundation	3,000	-	3,000
Dept of Health Education	20,735	62,205	82,940
Dept of Health & Social Care, Starting Well	-	152,000	152,000
Ellesmere Port & Neston	-	34,749	34,749
Family Fund	16,300	-	16,300
Garfield Weston	20,000	-	20,000
Government grants	103,835	-	103,835
John Moores	-	1,520	1,520
Johnson Foundation	3,000	-	3,000
Tesco Centenary Grant	-	10,500	10,500
The Henry Smith Charity	-	52,300	52,300
The Steve Morgan Foundation	34,108	52,068	86,176
True Colours	-	3,800	3,800
Wirral Council Grants	-	36,666	36,666
	200,978	744,929	945,907

4 Charitable activities

	Family Services 2022 £	Family Services 2021 £
Wirral Council Contracts	114,075	100,000
Wirral Community Health and Care NHS Foundation Trust	76,920	77,600
Group Subscriptions	4,777	1,047
Crossroads together	21,136	28,181
	216,908	206,828
Analysis by fund		
Unrestricted funds - general	208,158	206,828
Restricted funds	8,750	-
	216,908	206,828
For the year ended 31 March 2021		
Unrestricted funds - general	206,828	

5 Other trading activities

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
Fundraising events	16,292	2,761
Shop income	115,829	36,792
Other trading activities	132,121	39,553

6 Investments

	Unrestricted funds general 2022 £	Total 2021 £
Interest receivable	16	6

7 Other income

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
Other income	-	18,559
Room hire	3,450	-
	3,450	18,559

8 Raising funds

	Unrestricted funds general 2022 £	Total 2021 £
Trading costs		
Operating charity shops	29,136	37,824
Staff costs	72,560	52,795
Support costs	6,151	9,145
Trading costs	107,847	99,764
	107,847	99,764

9 Charitable activities

	Family Services 2022 £	Family Services 2021 £
Staff costs	563,168	396,173
Depreciation and impairment	7,684	6,384
Staff and volunteer Expenses	23,382	10,157
General running costs	69,206	38,029
Advertising & promotion	1,583	3,456
Premises costs	39,753	43,315
Training	15,292	11,039
Family fund	25,538	464
Group costs	13,507	3,979
	759,113	512,996
Grant funding of activities (see note 10)	48,478	252,988
Share of support costs (see note 11)	87,092	96,357
Share of governance costs (see note 11)	4,100	3,500
	898,783	865,841
Analysis by fund		
Unrestricted funds - general	300,311	187,426
Restricted funds	598,472	678,415
	898,783	865,841

10 Grants payable

	Family Services 2022 £	Family Services 2021 £
Grants to institutions (5 grants):		
Home-Start Knowsley	-	56,663
Home-Start St Helens	-	56,663
Home-Start Southport	-	56,662
Home-Start Central Cheshire	-	5,000
The Foundation Years Trust	4,000	78,000
Ferries Family Groups	4,000	-
Little Lungs Programmes	2,500	-
Wirral Multicultural Organisation	33,978	-
Bee Wirral	4,000	-
	48,478	252,988

10 Grants payable **(Continued)**

-

11 Support costs

	Support costs	Governance costs	2022	Support costs	Governance costs	2021
	£	£	£	£	£	£
Staff costs	74,430	-	74,430	70,491	-	70,491
Professional fees and consultants	17,813	-	17,813	32,628	-	32,628
Rebranding costs	-	-	-	1,383	-	1,383
Audit fees	-	5,100	5,100	-	4,500	4,500
	92,243	5,100	97,343	104,502	4,500	109,002
Analysed between						
Trading	5,151	1,000	6,151	8,145	1,000	9,145
Charitable activities	87,092	4,100	91,192	96,357	3,500	99,857
	92,243	5,100	97,343	104,502	4,500	109,002

12 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

No trustee has claimed for travel expenses (2020: £Nil)

13 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Family Support	15	15
Breastfeeding Support	3	2
SEND	7	5
Trading	7	6
Management and Admin Support	8	6
Total	40	34

Employment costs	2022 £	2021 £

13 Employees (Continued)

Wages and salaries	645,240	467,779
Social security costs	39,930	30,985
Other pension costs	24,988	20,695
	710,158	519,459

The management personnel of the charity comprise the trustees, the Chief Executive Officer, the Deputy Chief Executive Officer and Finance Officer. The total employee benefits (included in the staff costs above) of the key management personnel of the charity were £112,481 (2021 £75,619).

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

14 Other

	Unrestricted funds general 2022	Unrestricted funds general 2021
Net loss on disposal of tangible fixed assets	338	9
	338	9

15 Tangible fixed assets

	Freehold land and buildings	**Fixtures and fittings**	**Computers**	**Total**
	£	**£**	**£**	**£**
Cost				
At 1 April 2021	129,008	31,414	20,395	180,817
Additions	-	1,247	8,436	9,683
Disposals	-	-	(12,422)	(12,422)
At 31 March 2022	129,008	32,661	16,409	178,078
Depreciation and impairment				
At 1 April 2021	15,000	13,058	13,285	41,343
Depreciation charged in the year	2,000	2,925	2,759	7,684
Eliminated in respect of disposals	-	-	(12,084)	(12,084)
At 31 March 2022	17,000	15,983	3,960	36,943
Carrying amount				
At 31 March 2022	112,008	16,678	12,449	141,135
At 31 March 2021	114,008	18,356	7,110	139,474

15 Tangible fixed assets **(Continued)**

16 Debtors

	2022	2021
Amounts falling due within one year:	£	£
Trade debtors	722	11,165
Other debtors	1,192	1,064
Prepayments and accrued income	3,485	3,442
	5,399	15,671

17 Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	12,162	1,527
Other creditors	11,468	6,853
Accruals and deferred income	5,208	3,900
	28,838	12,280

18 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:

		Movement in funds			
	Balance at 1 April 2021	Incoming resources	Resources expended	Transfers	Balance at 31 March 2022
	£	£	£	£	£
Children in Need	33,719	36,999	(44,535)	(1,454)	24,729
Ellesmere Port & Neston Small Funders	38,159	10,000	(43,893)	80	4,346
Big Lottery Reaching Communities Partnership Grant	29,438	48,550	(48,019)	(587)	29,382
Wirral Council Grants	22,976	81,369	(69,137)	387	35,595
True Colours	857	-	(857)	-	-
Awards for All	8,380	-	(8,380)	-	-
Catalyst Fund	4,294	4,294	(8,588)	-	-
Restricted Donations	1,342	650	(13)	-	1,979
CCG Strong Start	-	7,304	(5,062)	-	2,242
National Lottery Community Fund	-	102,974	(49,745)	(1,005)	52,224
CVA Improving Outcomes	-	14,837	-	-	14,837
Empower Us Project	-	57,319	(1,315)	-	56,004
John Lewis	-	1,000	(356)	-	644
The Steve Morgan Foundation	-	20,827	1,632	-	22,459
Department of Health & Social Care, Starting Well	-	152,000	(151,545)	(455)	-
Family Fund	-	2,410	-	1,762	4,172
Cheshire Community Foundation	-	1,659	(1,659)	-	-
CWVA Housing Support	-	4,500	(4,500)	-	-
Dept of Health & Socail Care, RSV	-	124,506	(124,506)	-	-
Wirral Household Support Fund	-	12,500	(12,500)	-	-
Improving Mental Health VCSE Small Grant	-	9,865	(9,865)	-	-
Charitable Trust, Sleep Project	-	10,000	(10,000)	-	-
Cheshire West Council	-	1,456	(1,456)	-	-
Department of Health Education	-	-	(4,172)	4,172	
	139,165	705,019	(598,472)	2,901	248,613

18 Restricted funds **(Continued)**

The restricted funds are explained as follows:

Ellesmere Port & Neston Funds

- NHS Cheshire Clinical Commissioning Group - Strong Start Grant for volunteer peer support to encourage and support families to lead healthy lifestyles.
- National Lottery Community Fund – Family support service to families living in Ellesmere Port & Neston.
- Cheshire Community Foundation - Improving Outcomes Grant to provide home visiting to families and set up and facilitate an intergenerational group.
- Ellesmere Port & Neston Small Funders – To support families in Ellesmere Port and Neston.

Wirral Funds

- Children in Need – Funding for Little Bees Groups.
- The Big Lottery Reaching Communities Partnership Grant – Funding towards the Perinatal Mental Health project.
- The Hollyhock Charitable Foundation – Towards the Empower Us Project.
- John Lewis – mobile phone costs for volunteers.
- PH Holt – Towards the Empower us Project.
- The Steve Morgan Foundation – Cradle to Career for families living in North Birkenhead.
- Wirral Council Grants - to deliver a number of services, Domestic Abuse Wrap Around Support, Short Breaks and CVF Renewal Grant.
- Family Fund – small restricted donations towards our family fund.
- Small restricted donations towards Empower Us project.
- Restricted Donations – Donations received for a summer trip and garden activities.

18 Restricted funds **(Continued)**

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

		Movement in funds			
	Balance at 1 April 2020	Incoming resources	Resources expended	Transfers	Balance at 31 March 2021
	£	£	£	£	£
Children in Need	27,763	42,791	(33,796)	(3,039)	33,719
Ellesmere Port & Neston Small Funders	15,181	34,749	(11,082)	(689)	38,159
Big Lottery Reaching Communities Partnership Grant	19,895	287,950	(274,483)	(3,924)	29,438
Wirral Council Grants	985	36,666	(13,717)	(958)	22,976
True Colours	-	3,800	(2,943)	-	857
Awards for All	-	8,380	-	-	8,380
Catalyst Fund	-	4,294	-	-	4,294
Restricted Donations	-	1,650	(308)	-	1,342
Department of Health Education	3,504	62,205	(65,709)	-	-
Tesco Centenary Grant	12,500	10,500	(20,500)	(2,500)	-
Maintenance Budget	10,000	-	-	(10,000)	-
The Henry Smith Charity	-	52,300	(52,300)	-	-
Department of H&SC, Starting Well	-	152,000	(149,989)	(2,011)	-
John Moores	-	1,520	(1,520)	-	-
The Steve Morgan Foundation	-	52,068	(52,068)	-	-
	89,828	750,873	(678,415)	(23,121)	139,165

The restricted funds are explained as follows:

Awards for all - Grants received to deliver 'Sleep Better' parenting courses.

Catalyst Fund - Funding received to help reach digitally excluded families,

Children in Need - funding for Little Bees Groups, social communications groups.

Ellesmere Port & Neston - Funding to support families in Ellesmere Port and Neston.

Restricted Donations - Restricted donations received for a summer trip and garden activities

True Colours - Funding received to purchase mobile phones and portable sensory equipment packs for volunteers to use with disabled children and their families.

Wirral Council Grants - Funding to deliver Family Coaching and Kind Words and Play.

19 Designated funds

The income funds of the charity include the following designated funds:

	Balance at 1 April 2021	Movement in funds: Incoming resources	Movement in funds: Resources expended	Movement in funds: Transfers	Balance at 31 March 2022
	£	£	£	£	£
Premises	114,008	-	(2,000)	-	112,008
Contingency budget	100,312	-	-	(30,217)	70,095
Maintenance	10,518	-	-	(4,721)	5,797
	224,838	-	(2,000)	(34,938)	187,900

	Balance at 1 April 2020	Movement in funds: Incoming resources	Movement in funds: Resources expended	Movement in funds: Transfers	Balance at 31 March 2021
	£	£	£	£	£
Premises	116,008	-	(2,000)	-	114,008
Contingency budget	7,774	103,098	(10,560)	-	100,312
Maintenance	-	15,000	(24,481)	19,999	10,518
	123,782	118,098	(37,041)	19,999	224,838

20 Analysis of net assets between funds

	Unrestricted 2022	Restricted 2022	Total 2022
	£	£	£
Fund balances at 31 March 2022 are represented by:			
Tangible assets	141,135	-	141,135
Current assets/(liabilities)	249,894	248,613	498,507
	391,029	248,613	639,642

	Unrestricted 2021	Restricted 2021	Total 2021
	£	£	£
Fund balances at 31 March 2021 are represented by:			
Tangible assets	25,466	-	139,474
Current assets/(liabilities)	172,130	139,165	422,125
	197,596	139,165	561,599

21 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

22 Cash generated from operations

	2022	2021
	£	£
Surplus for the year	78,043	286,811
Adjustments for:		
Investment income recognised in statement of financial activities	(16)	(6)
Loss on disposal of tangible fixed assets	338	9
Depreciation and impairment of tangible fixed assets	7,684	6,384
Movements in working capital:		
Decrease in debtors	10,272	502
Increase/(decrease) in creditors	16,558	(4,460)
(Decrease) in deferred income	-	(26,150)
Cash generated from operations	112,879	263,090

23 Analysis of changes in net funds

The charity had no debt during the year.

Koala North West

England & Wales - Charity number 1139517

Accounts

Charity Registration No. 1139517

Company Registration No. 07314767 (England and Wales)

KOALA NORTH WEST LTD

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

McLINTOCKS
CHARTERED ACCOUNTANTS
AND BUSINESS ADVISORS

KOALA NORTH WEST LTD

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr J Jones	
	Mr R W Kearney	
	Dr F E White	
	Mr R P Wilcox	
	Mr P A Folwell	
	Mrs N Barnett	(Appointed 23 November 2020)
	Mrs L J Collins	(Resigned 1 October 2021
	Mrs L Hough MBE	(Resigned 12 September 2021)
Secretary	Mrs M Walsh	
Charity number	1139517	
Company number	07314767	
Registered office	Koala Hub Woodchurch Lane Birkenhead Wirral Merseyside CH42 9PH	
Auditor	Helen Furlong FCCA McLintocks (NW) Limited 46 Hamilton Square Birkenhead Wirral Merseyside CH41 5AR	

KOALA NORTH WEST LTD

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KOALA NORTH WEST LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2021

The trustees present their report and financial statements for the year ended 31 March 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 and activities
Koala NW offers support, friendship and practical help to parents across Wirral, Ellesmere Port and Neston.

We provide a range of services for families with children aged 0-11 years, to support them to meet one or more of the following 4 outcomes:

- Improved health and well-being (child and parent/carer)
- Improved parenting (confidence, positive behaviours)
- Improved family management (finances and home conditions)
- Improved School Readiness (parents engage with their children's early learning; and children are ready to separate, communicate, listen, socialise, learn, be active, and be independent)

Our Mission:

We exist to provide children and their families with tailored practical and emotional support that improves wellbeing, reduces isolation and supports both children and caregivers to thrive. Our aims are to (a) support ambition, (b) deliver tailored support, (c) nurture positive wellbeing and (d) reduce social isolation.

We Value:

Ambition - We want our families to thrive; we believe in offering opportunities that help children and families realise their own ambitions and succeed

Tailoring Support - All families are different. Every family receives support designed to be most beneficial to them.

Nurturing Positive Well-being - We are committed to improving the emotional, mental and physical well-being of children and their care-givers

Reducing Isolation - In an increasingly digital age, we want to be sure that our families still feel part of a strong welcoming community who support one another and ensure they are all happy, resilient and thriving.

We have developed our services over the past 21 years to meet the needs of our community:

- Home Visiting Family Support
- Parent Infant Mental Health Service - home visits and groups - for women with mild to moderate mental health difficulties during the perinatal period, 0-2.
- Parenting Courses
- Video Interaction Guidance – video feedback intervention to enhance sensitivity in parents of children who are at risk of poor attachment outcomes due to a range of difficulties.
- Breastfeeding Peer Support - through groups, home visits and telephone support - to help mums to breastfeed for as long as possible/they want to.
- Groups for children with complex needs - 2 for children with physical disabilities & 2 for children with social communication difficulties.
- Shortbreaks for disabled children
- Empower Us – Outreach support for children with complex needs and their families
- Sleep Support Service
- Plus Stay & Play groups
- Early Help Co-ordination and VCF Network facilitation
- We also have 2 charity shops

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Charity's aims and objectives, in planning future activities, and setting the policies for the year.

Achievements and performance

Charitable activities

Staff, trustees, and our dedicated volunteers work together to ensure that we provide a quality service to families in Wirral and Cheshire West, providing help and support for families to improve wellbeing, reduce isolation and support both children and caregivers to thrive.

In April 2020, after two decades as 'Home-Start Wirral', we made the decision to leave the Home-Start UK network to relaunch as Koala North West, with the aim of broadening our services with the introduction of our new Sleep Support Service, and extending our reach by expanding into Ellesmere Port.

Our first year as Koala NW has been heavily shaped by the pandemic. COVID-19 put extra pressure on families – and also on our volunteers, who are at the heart of many of our programmes. The lockdown restrictions have required us to think creatively to make sure we could continue to build relationships, support families and train volunteers when we couldn't meet in person.

Despite the additional challenges, it's been a great year of growth and learning. We've adapted quickly, added eight new staff members to our team, and delivered against every area of our strategy:

- Supporting our People
- Sustaining our Impact
- Extending our Reach
- Diversifying our Income

It has been a tough and an incredibly busy time, but the insights and experience we've gained will shape and strengthen Koala NW for the next 20 years.

Between April 2020 and March 2021 we supported 1,042 families. Of those supported:

- 607 were supported to breastfeed
- 55% breastfed for more than 6 weeks
- 435 received Family Support.
- 70% lived in the wards with highest levels of deprivation.

Feedback from families at end of support:

- 88% of parents reported improvement in health and wellbeing
- 84% reported an improvement in parenting skills
- 82% reported an improvement in family management (finances and/or home conditions)
- 78% reported improved engagement with their children's early learning

Volunteers
Volunteers are at the very heart of our service delivery with 90 volunteering with us over the past 12 months, this is lower than normal due to the pandemic and the restrictions put in place leading to some volunteers choosing to stop volunteering, it also had an impact on volunteer recruitment. Despite the impact of COVID-19, we exceeded our target and retained 85% of our volunteers, renewed our Investing in Volunteers accreditation (NCVO) and achieved Community Action Wirral's Wirral Volunteering Award.

Family Support Volunteers offering tailor-made, emotional and practical support to families in their own homes or in our groups.

Group Volunteers supporting our Group Staff in our groups for children with complex needs, baby groups, and stay and play.

Breastfeeding Peer Support Volunteers providing breastfeeding support, offering information and support around breastfeeding once the baby arrived.

None of which would be possible without our Charity Shop Volunteers who raise much needed funds for our organisation.

Due to the restrictions put in place because of COVID-19 we quickly adapted our volunteer training to be delivered via Zoom. This enabled us to deliver training to our existing volunteers on how to adapt their face to face support for families to virtual support via phone calls, texts and video calls. It also enabled us to still deliver our ongoing training which included Safeguarding Refreshers, Self Harm, Debt Management, Mental Health Awareness, Domestic Abuse Awareness, and Autism Awareness. All volunteers also receive regular support and supervision from their co-ordinator or line manager.

Our thanks go to all our volunteers, Birkenhead School, CEL Solicitors, DWF Law, Fleur Ashley Tea Room and Cake Studio, Glenavon Football Club, Merseyside Police, National Day Nurseries Association and Share a Bear for their valuable support.

Financial review

The trustees recognise these are difficult economic times and are not at all complacent about the challenges ahead. We recognise the importance of having a more diverse range of funding streams, and we are pleased to say that for 2020/21 we secured funding from:

Grants/Trusts

Awards for All
Catalyst Funding
Cheshire Community Foundation
Cheshire Minds
Children in Need
Department of Health
Department of Health & Social Care
Garfield Weston
John Lewis
John Moores
Johnson Foundation
Henry Smith
LCR Cares
Lottery Reaching Communities
Neston Town Council
Legal & General
P H Holt
Steve Morgan Foundation
True Colours
Wirral Community NHS Foundation Trust
Wirral Council

Donors

Arrowe Park Ladies Golf
Brian Holden
Caldy Open Gardens
DWF Foundation
Emma Smith
GOL Walking Club
Heswall Parish Church
Janet Johnson
Mereworth Whatsapp Group
Mr K McGowan
Mr & Mrs Finlow
Mr & Mrs P Sutton
Mr & Mrs R Kearney
Ms S Wade
NW Rotary Club
Perm Beau
P Connell
P W Smith
Provincial Grand Lodge of Cheshire
Rachael Summers
Rose Tree Day Nursery
North Wirral Rotary Club
Smylie Ltd
Tesco Bidston Moss
The Kearney Life Group

Total income received for unrestricted funds including designated was £501,552 (2020: £362,475) as detailed in the financial statements. This represents an increase of 38.4% compared with the previous year. During the year, Koala NW took advantage of government grants that were available for aiding the charity during the pandemic.

Total income received for Restricted Funds was £750,873 (2020: £269,659) which consisted entirely of donations & grants. This year Koala NW had formed partnerships with other local charities to apply for grants for combined projects. With Koala NW being the lead, Koala NW were solely responsible to the Funder for the use of the grant and delivery of the Project, receiving the total funding directly and distributing it to the charities in partnership, as per the agreement.

Cost of running the charity was £965,614 (2020: £611,823).

Overall, there was a surplus for the year of £286,811, £49,337 of this was restricted funding to added to the brought forward (note 19), leaving £237,474 added to unrestricted reserves brought forward of £184,960, leaves unrestricted reserves to be carried forward of £422,434.

The Charity reserves are detailed in notes 19-21 in the financial statements.

The Charity aims to provide an on-going support service to families it supports. Unrestricted reserves are needed:

- To provide continuity of service should there be an unanticipated shortfall of income
- To cover unanticipated increases in the costs of providing the service
- To cover the costs of providing cover for staff who take sick or maternity leave
- To cover the costs of downsizing or closure should the trustees be unable to obtain necessary funding

Budgeted core expenditure for the Charity for 2021-22 is £827,828. Whilst the unrestricted reserves currently stand at £422,434, £114,008 is represented by the freehold property, £18,356 by fixtures and fittings, £7,110 by computers, £110,830 has been designated leaving £172,130.

Current funds are in line with the reserves policy which has been approved by trustees. The trustees consider that a minimum of three months running costs are needed in reserves to ensure continuity of service should there be a shortfall of funding or a delay in obtaining funding for any particular year; this would be in the region of £200,000.

The trustees and management recognise the need to build up reserves to provide greater security for the Charity and its stakeholders and continue to seek ways in which additional funds can be raised and are keeping the reserves policy and its implementation under regular review. Trustees appreciate the efforts of staff to reduce costs and continue to make economies wherever possible without reducing the quality of our service.

Risk management
The trustees have a duty to identify and review the risks to which the Charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance to manage those risks. These risks have been documented by the trustees and are reviewed on an annual basis or more frequently should circumstances change.

The trustees recognise that the major risk to providing services is the uncertainty of long term funding from statutory bodies. However, we work hard to deliver high quality services and to maintain our good reputation with the families we support and with colleagues in the statutory and voluntary sectors. The Charity has also proved our willingness to adapt in response to changes in expectations of those commissioning services, whilst remaining true to our core values.

The Charity maintains a comprehensive range of policies and procedures for minimising financial and other risks and the trustees monitor these on a regular basis. Trustees are aware of the potential costs of redundancy if sufficient funding to maintain the current levels of activity is not obtained and are continuing to work to increase the level of the Charity's reserves.

Other risks both physical and relating to professional indemnity are regularly reviewed and minimised by our policies and the training given to staff and volunteers. We are covered by our insurance policy. All staff and volunteers working with families have current DBS Enhanced Disclosures.

Future plans
We secured our first government grant in January 2021, the Department of Health & Social Care Starting Young VCF Fund, and launched Wirral's 1001 Days Programme on 1st April 2021. This is in partnership with local charity The Foundation Years Trust, Children Centres, Health Visiting Service and Midwifery, to help build strong foundations for a child's health and wellbeing during pregnancy and the first two years of life.

The past 12 months have been our most challenging so more than anything else we look forward to returning to our face to face support with families as COVID-19 restrictions are lifted.

Structure, governance and management
Koala North West is a company limited by guarantee, as defined by the Companies Act 2006, and a registered charity and is governed by its Memorandum and Articles of Association dated 14 July 2010.

Recruitment and appointment of new trustees
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:

Mrs J L Clarke	(Resigned 1 April 2020)
Mrs L J Collins	(Resigned 1 October 2021)
Mrs L Hough MBE	(Resigned 12 September 2021)
Mr J Jones	
Mr R W Kearney	
Dr F E White	
Mr R P Wilcox	
Mr P A Folwell	
Mrs N Barnett	(Appointed 23 November 2020)

We recognise that an effective Board of Trustees is imperative to ensure that the charity is to successfully achieve its objectives. The Board must seek trustees who represent the interests of the community in Wirral and have available the knowledge and skills required to run the charity. Individual trustees must have sufficient knowledge of the role of a charity trustee and of our organisational objectives and activities to enable them to fulfil their role.

We aim to maintain a Board of Trustees delivering high standards of practice, through a carefully planned recruitment and selection procedure, in line with the Equality, Fairness and Diversity Policy. The recruitment and selection procedure has been developed to include safeguards for the welfare of children.

We aim to represent the community we serve, and therefore we aim to ensure trustees are recruited from as diverse backgrounds as possible. A diverse group of volunteers can broaden the range of opinions and ideas. They bring knowledge of the cultures and circumstances of the population groups they come from, so that our organisation will have a better understanding of those groups, and be better able to relate to them. Furthermore, they enrich the organisation with their perspectives and the variety of their experiences and backgrounds. A diverse group of volunteers also makes possible heightened cultural sensitivity within the organisation, and allows for the kinds of interchanges that make it possible for people with very different backgrounds to understand, respect, and cherish one another's differences as well as their similarities.

We shall have at least five and not more than twelve individuals on the Board of Trustees. In addition advisers may also be appointed to the Board for the benefit of specialist expertise such as Safeguarding, but shall have no voting rights.

The term of office shall be three years before trustees must retire at an AGM. Retiring trustees may offer themselves for re-election at an AGM. When a need is identified to co-opt a trustee onto the Board during the year, that Trustee must retire and be offered for election by the members at the next AGM.

There is a Board of Trustees induction pack in place which sets out the procedure to be followed when inducting new trustees.

Organisational structure

Membership of the Charity is open to any individual or organisation interested in promoting the objects of who consents in writing to become a member and is approved by the Management Committee. The trustees delegate the responsibility of approving new members to the Chair and CEO with any issues being brought to the board.

The trustees, when complete, consist of at least five and not more than twelve individuals. The trustees may at any time co-opt a person duly qualified to be appointed as trustee to fill a vacancy in their number or as an additional trustee, but a co-opted trustee holds office only until the next AGM. One third (or the number nearest one third) of trustees must retire at each AGM, those longest in office retiring first and the choice between any of equal service being made by drawing lots. A trustee retiring at AGM is eligible for re-election but if not re-elected must retire upon conclusion of the meeting. The trustees will elect their own officers.

The Charity is managed by the Management Committee which consists of the trustees and meets at least four times a year. The trustees set the policies to be followed and review the performance of the staff; they also set the terms and remuneration of staff. The Chief Executive Officer (CEO) is responsible for the operational and day-to-day running of the organisation with the staff support.

The Management Committee is supported by an Internal Audit and Risk Committee that meets as required in a risk basis; this comprises a maximum of three trustees and the CEO. Other specialist sub-committees of Trustees and senior staff are set up and meet as required.

The Charity will obtain advice from the Charity Commission periodically on matters of current importance.

Key management remuneration
When determining the salaries for Key Personnel, trustees are mindful of their responsibility to act in the best interests of the charity and the charitable objectives.

Our overall goal for Key Personnel is to offer fair pay to attract and keep appropriately qualified staff to lead, manage and deliver the charity's aims. These arrangements currently cover the Chief Executive Officer and the Operations Manager posts.

In determining the remuneration package for each post the trustees take the following matters into consideration

- The purposes, aims and values of the charity and its beneficiaries' needs.
- How this impacts on overall pay policy for all employees
- The types of skills, experiences and competencies that the charity needs from its senior staff, the specific scope of these roles and the link to pay.
- The charity's current business plan and how the implementation of this plan may affect the number of senior staff the charity needs to employ or recruit and the nature of these roles.
- The charity's ability to pay - this includes the cost to the charity of raising pay, and whether it is sustainable, and how appropriate the level of pay, and any pay increase, is in the context of the charity, as measured against the needs of its charitable purposes and beneficiaries.
- Their assessment of the charity's performance and the senior staff's performance against expectations, in the both short and long term.
- Appropriate available information on pay policies and practices in other organisations that can inform the decision on whether a level of pay is fair and reasonable.
- The charity's track record in attracting and retaining committed and motivated employees.
- The likely impact on, and views of, beneficiaries, donors, funders, volunteers and potential volunteers.
- The relationship between the policy and practice for the pay of senior staff and that of the charity's whole workforce.

Key Personnel cannot be paid more than the top of their agreed pay range without full Board approval.

Auditor
Helen Furlong FCCA
McLintocks (NW) Limited were appointed as auditor to the company and a resolution proposing that they be re-appointed will be put at a General Meeting.

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



Mr R W Kearney
Trustee
Dated: 10 December 2021

KOALA NORTH WEST LTD

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2021

The trustees, who are also the directors of Koala North West Ltd 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.

KOALA NORTH WEST LTD

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF KOALA NORTH WEST LTD

Opinion

We have audited the financial statements of Koala North West Ltd (the 'charity') for the year ended 31 March 2021 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Extent to which the audit was considered capable of detecting irregularities, including fraud
Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charity through discussions with trustees and other management, and from our knowledge and experience of charity sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including the Companies Act 2006, Charities Act 2011, data protection, anti-bribery, and employment legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management team and inspecting legal correspondence; and identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management team as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- enquiring of management as to actual and potential litigation and claims; and reviewing correspondence with relevant regulators.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)
TO THE TRUSTEES OF KOALA NORTH WEST LTD

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Helen Furlong FCCA (Senior Statutory Auditor)
for and on behalf of Helen Furlong FCCA
McLintocks (NW) Limited

10.12.21

Chartered Accountants
Statutory Auditor

46 Hamilton Square
Birkenhead
Wirral
Merseyside
CH41 5AR

Helen Furlong FCCA
McLintocks (NW) Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under of section 1212 of the Companies Act 2006.

KOALA NORTH WEST LTD

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

Current financial year

	Notes	Unrestricted funds general 2021 £	Unrestricted funds designated 2021 £	Restricted funds 2021 £	Total 2021 £	Total 2020 £
Income and endowments from:						
Donations and legacies	3	137,067	99,539	750,873	987,479	311,721
Charitable activities	4	206,828	-	-	206,828	211,442
Other trading activities	5	39,553	-	-	39,553	108,951
Investments	6	6	-	-	6	20
Other income	7	-	18,559	-	18,559	-
Total income		383,454	118,098	750,873	1,252,425	632,134
Expenditure on:						
Raising funds	8	100,164	-	-	100,164	118,414
Charitable activities	9	149,985	37,041	678,415	865,441	493,089
Other	14	9	-	-	9	320
Total resources expended		250,158	37,041	678,415	965,614	611,823
Net incoming resources before transfers		133,296	81,057	72,458	286,811	20,311
Gross transfers between funds		3,122	19,999	(23,121)	-	-
Net income for the year/ Net movement in funds		136,418	101,056	49,337	286,811	20,311
Fund balances at 1 April 2020		61,178	123,782	89,828	274,788	254,477
Fund balances at 31 March 2021		197,596	224,838	139,165	561,599	274,788

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.

The surplus includes restricted funds from Note 19

KOALA NORTH WEST LTD

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

Prior financial year

	Notes	Unrestricted funds general 2020 £	Unrestricted funds designated 2020 £	Restricted funds 2020 £	Total 2020 £
Income and endowments from:					
Donations and legacies	**3**	40,062	2,000	269,659	311,721
Charitable activities	**4**	211,442	-	-	211,442
Other trading activities	**5**	108,951	-	-	108,951
Investments	**6**	20	-	-	20
Total income		360,475	2,000	269,659	632,134
Expenditure on:					
Raising funds	**8**	118,414	-	-	118,414
Charitable activities	**9**	228,470	2,000	262,619	493,089
Other	**14**	320	-	-	320
Total resources expended		347,204	2,000	262,619	611,823
Net incoming resources before transfers		13,271	-	7,040	20,311
Gross transfers between funds		(6,584)	5,774	810	-
Net income for the year/ Net movement in funds		6,687	5,774	7,850	20,311
Fund balances at 1 April 2019		54,491	118,008	81,978	254,477
Fund balances at 31 March 2020		61,178	123,782	89,828	274,788

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.

KOALA NORTH WEST LTD

BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021 £	2021 £	2020 £	2020 £
Fixed assets					
Tangible assets	**15**		139,474		138,280
Current assets					
Debtors	**16**	15,671		16,173	
Cash at bank and in hand		418,734		163,225	
		434,405		179,398	
Creditors: amounts falling due within one year	**17**	(12,280)		(42,890)	
Net current assets			422,125		136,508
Total assets less current liabilities			561,599		274,788
Income funds					
Restricted funds	**19**		139,165		89,828
Unrestricted funds - designated	**20**		224,838		123,782
Unrestricted funds - general			197,596		61,178
			561,599		274,788

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 March 2021, although an audit has been carried out under section 144 of the Charities Act 2011.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, 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 10/12/21

.....
Mr R W Kearney
Trustee

Company Registration No. 07314767

KOALA NORTH WEST LTD

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2021

	Notes	2021 £	2021 £	2020 £	2020 £
Cash flows from operating activities					
Cash generated from operations	23		263,090		20,861
Investing activities					
Purchase of tangible fixed assets		(7,587)		(6,331)	
Investment income received		6		20	
Net cash used in investing activities			(7,581)		(6,311)
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			255,509		14,550
Cash and cash equivalents at beginning of year			163,225		148,675
Cash and cash equivalents at end of year			418,734		163,225

1 Accounting policies

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Articles of Association, 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)". The charity is a Public Benefit Entity as defined by FRS 102.

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. 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. We have also taken into account the impact of Covid-19 on the charity.

1.3 Charitable funds

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

Designated funds are funds set aside by the trustees out of unrestricted general funds for specific future purpose or projects.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. When restricted funds are used to purchase capital equipment, the value of those assets will then be transferred from restricted to designated funds unless there are restrictions imposed by the donor.

Where necessary further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

1.4 Income

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

Donations and all other receipts from fundraising are reported gross and the related fundraising costs are reported in expenditure.

Gifts donated for resale are included as income when they are sold. Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be reliably measured. In accordance with the Charity SORP (FRS102), the value of volunteers' time is not measured.

1 Accounting policies **(Continued)**

Legacies are recognised on a case by case basis following the granting of probate when the administrator/ executor has communicated in writing both the amount and the settlement date. In the event the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measured with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity, this is normally on notification of the interest paid or payable by the bank.

1.5 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2% on cost
Fixtures and fittings	10% on cost
Computers	25% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 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.

1.9 Financial instruments

The charity has cash at bank, debtors and creditors that are financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

1 Accounting policies **(Continued)**

1.10 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.

1.11 Retirement benefits

The charitable company operates a stakeholder pension scheme and in addition makes contributions to certain employees' personal pension plans. All contributions payable are charged to the Statement of Financial Activities in the period to which they relate.

2 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 ongoing 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.

3 Donations and legacies

	Unrestricted funds general 2021 £	Unrestricted funds designated 2021 £	Restricted funds 2021 £	Total 2021 £
Donations and gifts	16,932	18,696	5,944	41,572
Grants	120,135	80,843	744,929	945,907
	137,067	99,539	750,873	987,479

Grants receivable for core activities	Unrestricted funds general 2021 £	Unrestricted funds designated 2021 £	Restricted funds 2021 £	Total 2021 £
Awards for All	-	-	8,380	8,380
Big Lottery Reaching Communities Partnership Grant	-	-	287,950	287,950
Children in Need	-	-	42,791	42,791
Cheshire Community Foundation	-	3,000	-	3,000
Dept of Health Education	-	20,735	62,205	82,940
Dept of Health & Social, Care, Starting Well	-	-	152,000	152,000
Ellesmere Port & Neston	-	-	34,749	34,749
Family Fund	16,300	-	-	16,300
Garfield Weston	-	20,000	-	20,000
Government grants	103,835	-	-	103,835
John Moores	-	-	1,520	1,520
Johnson Foundation	-	3,000	-	3,000
Tesco	-	-	10,500	10,500
The Henry Smith Charity	-	-	52,300	52,300
The Steve Morgan Foundation	-	34,108	52,068	86,176
True Colours	-	-	3,800	3,800
Wirral Council Grants	-	-	36,666	36,666
	120,135	80,843	744,929	945,907

3 **Donations and legacies** (Continued)

Donations and Legacies - Comparatives

	Unrestricted funds general 2020 general	Unrestricted funds designated 2020 designated	Restricted funds 2020	Total 2020
Donations and gifts	17,222	2,000	10,000	29,222
Legacies receivable	-	-	-	-
Grants	22,840	-	259,659	282,499
	40,062	2,000	269,659	311,721

Grants receivable for core activities	Unrestricted funds general 2020 general £	Unrestricted funds designated 2020 designated £	Restricted funds 2020 £	Total 2020 £
Children in Need	-	-	48,510	48,510
The Henry Smith Charity	-	-	52,600	52,600
HSUK Red Cross	-	-	2,000	2,000
Big Lottery Reaching Communities Partnership Grant	-	-	80,836	80,836
Department of Health	-	-	20,328	20,328
Tesco	-	-	12,500	12,500
Baily Thomas	-	-	10,000	10,000
Wirral Council Together Fund	-	-	1,150	1,150
Ellesmere Port & Neston	-	-	15,000	15,000
Big Lottery Reaching Communities	-	-	16,735	16,735
Reach Fund	15,000	-	-	15,000
The Steve Morgan Foundation	7,840	-	-	7,840
	22,840	-	259,659	282,499

4 Charitable activities

	Family Services 2021 £	Family Services 2020 £
Wirral Council Contract	100,000	100,000
Wirral Community Health and Care NHS Foundation Trust	77,600	77,600
Group Subscriptions	1,047	5,661
Crossroads Together	28,181	28,181
	206,828	211,442

5 Other trading activities

	Unrestricted funds general 2021 £	Unrestricted funds general 2020 £
Fundraising events	2,761	5,042
Shop income	36,792	103,909
Other trading activities	39,553	108,951

6 Investments

	Unrestricted funds general 2021 £	Total 2020 £
Interest receivable	6	20

7 Other income

	Unrestricted funds designated 2021 £	Total 2020 £
Other income	18,559	-

8 Raising funds

	Unrestricted funds general 2021 £	Total 2020 £
Trading costs		
Operating charity shops	38,224	34,820
Staff costs	52,795	70,804
Support costs	9,145	12,790
Trading costs	100,164	118,414
	100,164	118,414

9 Charitable activities

	Family Services 2021 £	Family Services 2020 £
Staff costs	396,173	312,930
Depreciation and impairment	6,384	4,915
Payroll costs	2,163	766
Travel expenses	7,817	14,944
Volunteer and committee costs	9,085	7,771
Advertising and promotion	2,513	757
Staff training	5,396	5,010
DBS checks	539	824
Telephone and internet	18,202	7,044
Printing and stationery	9,197	6,699
Building maintenance	35,405	16,232
Office costs and consumables	9,176	19,552
Insurance	6,487	2,206
Subscriptions and publication	8,824	4,021
Miscellaneous	2,285	2,387
	519,646	406,058
Grant funding of activities (see note 10)	252,988	-
Share of support costs (see note 11)	63,729	70,631
Share of governance costs (see note 11)	29,078	16,400
	865,441	493,089
Analysis by fund		
Unrestricted funds - general	149,985	228,470
Unrestricted funds - designated	37,041	2,000
Restricted funds	678,415	262,619
	865,441	493,089

10 Grants payable

	Family Services 2021	2020
	£	£
Grants to institutions (5 grants):		
Home-Start Knowsley	56,663	-
Home-Start St Helens	56,663	-
Home-Start Southport	56,662	-
Home-Start Central Cheshire	5,000	-
The Foundation Years Trust	78,000	-
	252,988	-

-

11 Support costs

	Support costs	Governance costs	2021	Support costs	Governance costs	2020
	£	£	£	£	£	£
Staff costs	70,491	-	70,491	65,149	-	65,149
HSUK fees	-	-	-	7,787	-	7,787
Rebranding costs	1,383	-	1,383	10,485	-	10,485
Audit fees	-	4,500	4,500	-	-	-
Accountancy	-	-	-	-	1,500	1,500
Legal and professional	-	25,578	25,578	-	14,900	14,900
	71,874	30,078	101,952	83,421	16,400	99,821
Analysed between						
Trading	8,145	1,000	9,145	12,790	-	12,790
Charitable activities	63,729	29,078	92,807	70,631	16,400	87,031
	71,874	30,078	101,952	83,421	16,400	99,821

12 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

No trustee has claimed for travel expenses (2020: £Nil)

13 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Family Support	15	10
Breastfeeding Support	2	2
Group Support	5	5
Charity shop	6	10
Management and Admin Support	6	6
Total	34	33

Employment costs	2021 £	2020 £
Wages and salaries	467,779	402,219
Social security costs	30,985	27,154
Other pension costs	20,695	19,510
	519,459	448,883

The management personnel of the charity comprise the trustees, the Chief Executive Officer and the Operations Manager. The total employee benefits (included in the staff costs above) of the key management personnel of the charity were £75,619 (2020 £71,443).

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

14 Other

	Unrestricted funds general 2021	Unrestricted funds general 2020
Net loss on disposal of tangible fixed assets	9	320
	9	320

15 Tangible fixed assets

	Freehold land and buildings	Fixtures and fittings	Computers	Total
	£	£	£	£
Cost				
At 1 April 2020	129,008	34,513	28,106	191,627
Additions	-	1,288	6,299	7,587
Disposals	-	(4,387)	(14,010)	(18,397)
At 31 March 2021	129,008	31,414	20,395	180,817
Depreciation and impairment				
At 1 April 2020	13,000	14,536	25,811	53,347
Depreciation charged in the year	2,000	2,907	1,477	6,384
Eliminated in respect of disposals	-	(4,385)	(14,003)	(18,388)
At 31 March 2021	15,000	13,058	13,285	41,343
Carrying amount				
At 31 March 2021	114,008	18,356	7,110	139,474
At 31 March 2020	116,008	19,977	2,295	138,280

16 Debtors

	2021	2020
Amounts falling due within one year:	£	£
Trade debtors	11,165	11,473
Other debtors	1,064	1,543
Prepayments and accrued income	3,442	3,157
	15,671	16,173

17 Creditors: amounts falling due within one year

	Notes	2021	2020
		£	£
Deferred income	18	-	26,150
Trade creditors		1,527	7,795
Other creditors		6,853	3,150
Accruals and deferred income		3,900	5,795
		12,280	42,890

18 Deferred income

	2021	2020
	£	£
Arising from Henry Smith	-	26,150

19 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:

		Movement in funds			
Children in Need	27,763	42,791	(33,796)	(3,039)	33,719
Ellesmere Port & Neston	15,181	34,749	(11,082)	(689)	38,159
Big Lottery Reaching Communities Partnership Grant	19,895	287,950	(274,483)	(3,924)	29,438
Department of Health Education	3,504	62,205	(65,709)	-	-
Tesco Centenary Grant	12,500	10,500	(20,500)	(2,500)	-
Wirral Council Grants	985	36,666	(13,717)	(958)	22,976
Maintenance Budget	10,000	-	-	(10,000)	-
The Henry Smith Charity	-	52,300	52,300	-	-
True Colours	-	3,800	(2,943)	-	857
Department of H&SC, Starting Well	-	152,000	(149,989)	(2,011)	-
Awards for All	-	8,380	-	-	8,380
Catalyst Fund	-	4,294	-	-	4,294
John Moores	-	1,520	(1,520)	-	-
The Steve Morgan Foundation		52,068	(52,068)	-	-
Restricted Donations	-	1,650	(308)	-	(1,342)
	89,828	750,873	(678,415)	(23,121)	139,165

The restricted funds are explained as follows:

Awards for all - Grants received to deliver 'Sleep Better' parenting courses.

Catalyst Fund - Funding received to help reach digitally excluded families,

Children in Need - funding for Little Bees Groups, social communications groups.

Ellesmere Port & Neston - Funding to support families in Ellesmere Port and Neston.

Restricted Donations - Restricted donations received for a summer trip and garden activities

True Colours - Funding received to purchase mobile phones and portable sensory equipment packs for volunteers to use with disabled children and their families.

Wirral Council Grants - Funding to deliver Family Coaching and Kind Words and Play.

19 Restricted funds **(Continued)**

Comparatives

	Movement in funds				
	Balance at 1 April 2019	Incoming resources	Resources expended	Transfers	Balance at 30 March 2020
	£	£	£	£	£
Lloyds Bank Foundation	13,752	-	(13,752)	-	-
Children in Need	19,868	48,511	(40,616)	-	27,763
Ellesmere Port & Neston	3,712	15,000	(3,531)	-	15,181
Masonic Charitable Foundation	5,730	-	(5,730)	-	-
Impact Management	2,700	-	(2,700)	-	-
HSUK Red Cross	2,388	2,000	(4,388)	-	-
Big Lottery Reaching Communities Partnership Grant	11,925	97,570	(91,040)	1,440	19,896
Abbeyfield Society	10,000	-	(10,000)	-	-
Tampon Tax	9,903	-	(9,903)	-	-
Eleanor Rathbone	2,000	-	(2,000)	-	-
Department of Health	-	20,328	(16,193)	(631)	3,504
Tesco Centenary Grant	-	12,500	-	-	12,500
Baily Thomas	-	10,000	(10,000)	-	-
Wirral Council Together Fund	-	1,150	(165)	-	985
Maintenance Budget	-	10,000	-	-	10,000
Henry Smith	-	52,600	(52,600)	-	-
	81,978	269,659	(262,618)	809	89,828

The restricted funds are explained as follows:

Children in Need - funding for Little Bees Group, a social communications group.

Children in Need - funding towards positive and creative play experiences

Department of Health - Funding to offer additional support to families through VIG and Incredible Years. diagnosis.

Ellesmere Port & Neston - Funding to support families in Ellesmere Port and Neston group.

Maintenance Budget - Donation towards a new central heating system.

Tesco Centenary Grant - Funding received to recruit, train and support local volunteers to provide home visiting support

The Big Lottery Reaching Communities Partnership Grant- funding from Reaching Communities towards the Perinatal Mental Health project.

The Big Lottery Reaching Communities - funding towards Out & About project.

Wirral Council Together Fund- Funding to provide resources to run 2 Forest Schools.

20 Unrestricted funds - designated

These are unrestricted funds which are material to the charity's activities made up as follows:

		Movement in funds			
	Balance at 1 April 2020	Incoming resources	Resources expended	Transfers	Balance at 31 March 2021
	£	£	£	£	£
Premises	116,008	-	(2,000)	-	114,008
Contingency budget	7,774	103,098	(10,560)	-	100,312
Maintenance	-	15,000	(24,481)	19,999	10,518
	123,782	118,098	(37,041)	19,999	224,838

		Movement in funds			
	Balance at 1 April 2019	Incoming resources	Resources expended	Transfers	Balance at 31 March 2020
	£	£	£	£	£
Premises	118,008	-	(2,000)	-	116,008
Contingency budget	-	2,000	-	5,774	7,774
	118,008	2,000	2,000	5,774	123,782

21 Analysis of net assets between funds

	Unrestricted 2021	Designated 2021	Restricted 2021	Total 2021
	£	£	£	£
Fund balances at 31 March 2021 are represented by:				
Tangible assets	25,466	114,008	-	139,474
Current assets/(liabilities)	172,130	110,830	139,165	422,125
	197,596	224,838	139,165	561,599

	Unrestricted 2020	Designated 2020	Restricted 2020	Total 2020
	£	£	£	£
Fund balances at 31 March 2020 are represented by:				
Tangible assets	22,272	116,008	-	138,280
Current assets/(liabilities)	38,906	7,774	89,828	136,508
	61,178	123,782	89,828	274,788

22 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).

23	**Cash generated from operations**	**2021**	**2020**
		£	**£**
	Surplus for the year	286,811	20,311
	Adjustments for:		
	Investment income recognised in statement of financial activities	(6)	(20)
	Loss on disposal of tangible fixed assets	9	320
	Depreciation and impairment of tangible fixed assets	6,384	4,916
	Movements in working capital:		
	Decrease/(increase) in debtors	502	(7,865)
	(Decrease)/increase in creditors	(4,460)	3,349
	(Decrease) in deferred income	(26,150)	(150)
	Cash generated from operations	263,090	20,861

24 **Analysis of changes in net funds**

The charity had no debt during the year.