

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 LTD

## LEGAL AND ADMINISTRATIVE INFORMATION

---

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

---

# KOALA NORTH WEST LTD

## CONTENTS

---

	<b>Page</b>
Trustees' report	1 - 8
Statement of trustees' responsibilities	9
Independent auditor's report	10 - 13
Statement of financial activities	14 - 15
Balance sheet	16
Statement of cash flows	17
Notes to the financial statements	18 - 33

---

# 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.



# KOALA NORTH WEST LTD

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

---

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

# **KOALA NORTH WEST LTD**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)** **FOR THE YEAR ENDED 31 MARCH 2022**

---

### **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.

# **KOALA NORTH WEST LTD**

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

### **FOR THE YEAR ENDED 31 MARCH 2022**

---

#### **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

# KOALA NORTH WEST LTD

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

---

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.

# KOALA NORTH WEST LTD

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

---

### 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.

# KOALA NORTH WEST LTD

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

---

### 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.

# KOALA NORTH WEST LTD

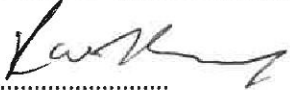
## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

---

### 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.

# KOALA NORTH WEST LTD

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

---

### **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.

# **KOALA NORTH WEST LTD**

## **INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

### **TO THE MEMBERS OF KOALA NORTH WEST LTD**

---

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.

# KOALA NORTH WEST LTD

## 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 £
<b><u>Income and endowments from:</u></b>					
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
<b>Total income</b>		<b>379,992</b>	<b>705,019</b>	<b>1,085,011</b>	<b>1,252,425</b>
<b><u>Expenditure on:</u></b>					
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
<b>Total expenditure</b>		<b>408,496</b>	<b>598,472</b>	<b>1,006,968</b>	<b>965,614</b>
<b>Net (outgoing)/incoming resources before transfers</b>		<b>(28,504)</b>	<b>106,547</b>	<b>78,043</b>	<b>286,811</b>
Gross transfers between funds		(2,901)	2,901	-	-
<b>Net (expenditure)/income for the year/ Net movement in funds</b>		<b>(31,405)</b>	<b>109,448</b>	<b>78,043</b>	<b>286,811</b>
Fund balances at 1 April 2021		422,434	139,165	561,599	274,788
<b>Fund balances at 31 March 2022</b>		<b>391,029</b>	<b>248,613</b>	<b>639,642</b>	<b>561,599</b>

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

		Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
	Notes			
<b><u>Income and endowments from:</u></b>				
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
<b>Total income</b>		<b>501,552</b>	<b>750,873</b>	<b>1,252,425</b>
<b><u>Expenditure on:</u></b>				
Raising funds	8	99,764	-	99,764
Charitable activities	9	187,426	678,415	865,841
Other	14	9	-	9
<b>Total expenditure</b>		<b>287,199</b>	<b>678,415</b>	<b>965,614</b>
<b>Net (outgoing)/incoming resources before transfers</b>		<b>214,353</b>	<b>72,458</b>	<b>286,811</b>
Gross transfers between funds		23,121	(23,121)	-
<b>Net (expenditure)/income for the year/ Net movement in funds</b>		<b>237,474</b>	<b>49,337</b>	<b>286,811</b>
Fund balances at 1 April 2020		184,960	89,828	274,788
<b>Fund balances at 31 March 2021</b>		<b>422,434</b>	<b>139,165</b>	<b>561,599</b>

# KOALA NORTH WEST LTD

## BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
<b>Fixed assets</b>					
Tangible assets	15		141,135		139,474
<b>Current assets</b>					
Debtors	16	5,399		15,671	
Cash at bank and in hand		521,946		418,734	
		527,345		434,405	
<b>Creditors: amounts falling due within one year</b>	17	(28,838)		(12,280)	
Net current assets			498,507		422,125
<b>Total assets less current liabilities</b>			639,642		561,599
<b>Income funds</b>					
Restricted funds	18		248,613		139,165
<u>Unrestricted funds - general</u>					
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



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



# KOALA NORTH WEST LTD

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

---

### 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.

# KOALA NORTH WEST LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

---

#### 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.

# KOALA NORTH WEST LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

---

### 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.

# KOALA NORTH WEST LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 3 Donations and legacies

	Unrestricted funds general	Restricted funds	Total
	2022	2022	2022
	£	£	£
Donations and gifts	4,130	1,060	5,190
Grants	32,117	695,209	727,326
	<u>36,247</u>	<u>696,269</u>	<u>732,516</u>
<b>Grants receivable for core activities</b>			
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
	<u>32,117</u>	<u>695,209</u>	<u>727,326</u>

# KOALA NORTH WEST LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 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
	<u>236,606</u>	<u>750,873</u>	<u>987,479</u>
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
	<u>200,978</u>	<u>744,929</u>	<u>945,907</u>

# KOALA NORTH WEST LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 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
	<u>216,908</u>	<u>206,828</u>
Analysis by fund		
Unrestricted funds - general	208,158	206,828
Restricted funds	8,750	-
	<u>216,908</u>	<u>206,828</u>
<b>For the year ended 31 March 2021</b>		
Unrestricted funds - general	<u>206,828</u>	

### 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	<u>132,121</u>	<u>39,553</u>

### 6 Investments

	Unrestricted funds general 2022 £	Total 2021 £
Interest receivable	<u>16</u>	<u>6</u>

# KOALA NORTH WEST LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 7 Other income

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

### 8 Raising funds

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

# KOALA NORTH WEST LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 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
	<u>759,113</u>	<u>512,996</u>
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
	<u>898,783</u>	<u>865,841</u>
<b>Analysis by fund</b>		
Unrestricted funds - general	300,311	187,426
Restricted funds	598,472	678,415
	<u>898,783</u>	<u>865,841</u>

### 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	-
	<u>48,478</u>	<u>252,988</u>



# KOALA NORTH WEST LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

#### 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
	<u>92,243</u>	<u>5,100</u>	<u>97,343</u>	<u>104,502</u>	<u>4,500</u>	<u>109,002</u>
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
	<u>92,243</u>	<u>5,100</u>	<u>97,343</u>	<u>104,502</u>	<u>4,500</u>	<u>109,002</u>

#### 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	<u>40</u>	<u>34</u>
Employment costs	2022 £	2021 £

# KOALA NORTH WEST LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 13 Employees

(Continued)

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

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
	<u>338</u>	<u>9</u>

### 15 Tangible fixed assets

	Freehold land and buildings £	Fixtures and fittings £	Computers £	Total £
<b>Cost</b>				
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	<u>129,008</u>	<u>32,661</u>	<u>16,409</u>	<u>178,078</u>
<b>Depreciation and impairment</b>				
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	<u>17,000</u>	<u>15,983</u>	<u>3,960</u>	<u>36,943</u>
<b>Carrying amount</b>				
At 31 March 2022	<u>112,008</u>	<u>16,678</u>	<u>12,449</u>	<u>141,135</u>
At 31 March 2021	<u>114,008</u>	<u>18,356</u>	<u>7,110</u>	<u>139,474</u>

# KOALA NORTH WEST LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

---

### 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
	<u>5,399</u>	<u>15,671</u>

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
	<u>28,838</u>	<u>12,280</u>

# KOALA NORTH WEST LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

#### 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 & Social 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	-
	<u>139,165</u>	<u>705,019</u>	<u>(598,472)</u>	<u>2,901</u>	<u>248,613</u>

# KOALA NORTH WEST LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

---

### 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.

# KOALA NORTH WEST LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 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)	-	-
	<u>89,828</u>	<u>750,873</u>	<u>(678,415)</u>	<u>(23,121)</u>	<u>139,165</u>

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.

# KOALA NORTH WEST LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 19 Designated funds

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

	Movement in funds			
	Balance at 1 April 2021	Incoming resources	Resources expended	Transfers
	£	£	£	£
Premises	114,008	-	(2,000)	-
Contingency budget	100,312	-	-	(30,217)
Maintenance	10,518	-	-	(4,721)
	<u>224,838</u>	<u>-</u>	<u>(2,000)</u>	<u>(34,938)</u>
	<u>224,838</u>	<u>-</u>	<u>(2,000)</u>	<u>(34,938)</u>

	Movement in funds			
	Balance at 1 April 2020	Incoming resources	Resources expended	Transfers
	£	£	£	£
Premises	116,008	-	(2,000)	-
Contingency budget	7,774	103,098	(10,560)	-
Maintenance	-	15,000	(24,481)	19,999
	<u>123,782</u>	<u>118,098</u>	<u>(37,041)</u>	<u>19,999</u>
	<u>123,782</u>	<u>118,098</u>	<u>(37,041)</u>	<u>19,999</u>

### 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
	<u>391,029</u>	<u>248,613</u>	<u>639,642</u>

	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
	<u>197,596</u>	<u>139,165</u>	<u>561,599</u>

### 21 Related party transactions

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

# KOALA NORTH WEST LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

---

<b>22</b>	<b>Cash generated from operations</b>	<b>2022</b>	<b>2021</b>
		<b>£</b>	<b>£</b>
	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)
	<b>Cash generated from operations</b>	<b>112,879</b>	<b>263,090</b>
<b>23</b>	<b>Analysis of changes in net funds</b>		
	The charity had no debt during the year.		

---