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 2026

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 Ms K J Austin Ms P Bishop Ms C McKenna Mr P J Oates Mrs R Furnifer	 (Appointed 28 November 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 2026

The trustees present their annual report and financial statements for the year ended 31 March 2026.

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 (Koala NW) is a family support charity supporting families' emotional well-being and parenting strategies across Cheshire and Merseyside. We operate from a welcoming Family Hub in Wirral with a family lounge, creative and sensory play spaces, and outdoor areas; and have satellite offices in Ellesmere Port and Liverpool. A team of volunteers and staff provide tailored help through our Early Years Service, Family Support Service and SEND Service – with much of the work we do being provided one to one in family homes. We empower families by "giving tools, not answers," working collaboratively, keeping things simple, and helping families stay in control.

We provide a range of services for families with children aged 0-11 years (up to 16 for some service areas) 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 by 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 1001 Days and services available for families
  -Breastfeeding Peer Support – through antenatal sessions and postnatal 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 for women with mild to moderate mental health difficulties during the perinatal period, 0-2
  -Baby Incredible Years Parenting Courses
  -Dads text buddy service
  -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
  -Full Circle, intergenerational groups
  -Tiny Teeth

- SEND Service:

  -Outreach home visiting support for children who are neurodiverse and their families
  -Sleep Support Service for families with children who are neurodiverse
  -Neurodiverse Drop-ins & groups

- 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 have one charity shop.

Developing Sustainable Income

This year we introduced a new training offer covering two areas - Sleep and Special Educational Needs and Disabilities. Building on our established expertise, we provided training to professionals and organisations to increase knowledge, skills and confidence in these specialist areas, helping to improve the support available to children and their families within local communities. Through extending the reach of our expertise beyond our direct services, this initiative has enabled us to further our charitable objectives while creating wider impact.

The training also generated unrestricted income which contributes to the charity's financial sustainability and supports the continued delivery of our services. This new offer represents an important step in both diversifying our income streams and advancing our mission to improve outcomes for children and families

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 2025 and March 2026, we supported 3,169 families. Of those supported:

- 1,508 were supported to breastfeed, and 81% breastfed for more than 6 weeks
- 1,661 received support through our Family Support, Early Years, and SEND Service

Feedback from families at end of support:

- 95% of parents reported improvement in health and wellbeing (parent/child)
- 94% reported an improvement in parenting skills (confidence/budgeting/home conditions)
- 88% 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 41 new volunteers joining us over the year.

We had 158 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 Staff in our groups for children with complex needs and early years groups.

Breastfeeding Peer Support Volunteers provided breastfeeding support, offering information and support around breastfeeding, in family homes, in groups and on the telephone.

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 2025/26 we secured funding from:

Grants/Trusts
Bespack Holmes Chapel
Cheshire and Wirral Partnership NHS Foundation Trust
Cheshire Community Foundation
Cheshire & Merseyside Integrated Care Board
Cheshire West & Chester Early Help & Intervention Grant
Cradle to Career SEND Partnership
Crea8ing Community
Eric Wright Charitable Trust
Henry Smith Foundation
Liverpool City Council
Masonic Charitable Foundation
Magenta Living Legacy Fund
Postcode Innovation Trust
Sanctuary Housing Association
Steve Morgan Foundation
The Lewin Trust
The National Lottery Community Fund – RC North West Region
The Rank Foundation
Voluntary Sector North West
Westminster Foundation
Wirral Council

Donors
Amy Hutchinson
ARO Technologies
Artezzan, Chester
Benevity's Nonprofit Partners
Bev Parry
Blue Planet Aquarium
Brio Leisure, Ellesmere Port
Calderys Limited
Catherine Merity
Carolyn Kay
Cheshire Community Foundation
Cheshire West and Chester Council
Chester Zoo
Chris Astley
Climbing Hut, Ellesmere Port
Co-Operative Local Community Fund
Costco, Chester Warehouse
Daphne Homer-Long
David Lloyd
David Netherwood
Diana Hastie
Digitel Europe Limited
Emma Lansdell
Ellesmere Port Original Pantomime Company

Donors continued...
Eureka Science & Discovery
Girl Code Fitness Gym
Height Safe Solutions
Helen Powell
Home Coffee, Oxton
Ice Cream Farm
In memory of Joan Lloyd
In memory of Kenneth Raymond Leek
In memory of Peter Wilson
Joanne, Fox and Lola Bateman
Jo Denis
Kids Bank, Chester
Kevin Towey
Laura Hinchcliffe
Lindsey Bridges
Lisa Fielding
Liz White GOL Walking Group
Louise Moscrop
Maria Dillon
Mayor C Povall
Melissa Perry
Mersey Print
Michelle Allen
Mike Stewart
Mr & Mrs Yates
Nike, Cheshire Oaks
Pascale Rees
Pat Carter
Penny Bishop
Peter and Heather Folwell
Rachel Summers
Raffall Limited
Richard Makepeace
Robert Langer
Ron Kearney
Round Table, Ellesmere Port
Roy Kelly
Royal Mail Women and Allies
Ruth Parker
Sam Brownell
Sarah Dutton
Sedulo
Stacey Williams
Stanlaw Abbey Business Centre
Sykes Cottages Limited
Tesco Stronger Starts
Tilly Mints
Tranmere Rovers Supporter Trust
Utopia Spaces Limited
Vikki Howden
Weir & Carmichael Limited
Zeke Duckers

Financial review

The total income for the year ended 31 March 2026 was £1,773,466 (2025: £1,661,392). Expenditure for the year totalled £1,785,571 (2025: £1,633,019). The majority of this (£1,602,036) related to restricted projects, demonstrating the continued delivery of grant-funded services. Unrestricted expenditure decreased slightly to £183,535 (2025: £197,073).

The overall result for the year was a deficit of £12,105 compared to a surplus of £28,373 in 2025. This reflects a planned investment in the charity's infrastructure, including the replacement of ageing computer equipment and enhancements to Microsoft systems. Trustees approved this expenditure as part of the charity's commitment to maintaining high-quality services, improving organisational efficiency and ensuring that staff have the tools required to support families effectively. The investment was funded from unrestricted reserves and represents a strategic use of resources to strengthen the charity's long-term capacity and resilience.

At year-end, the charity's total funds amounted to £778,206 (2025: £790,311), comprising £339,615 of restricted funds and £438,591 of unrestricted funds. Of the unrestricted balance, £173,909 has been designated for specific purposes (including contingency and maintenance funds), with a further £104,008 representing the freehold property, £6,736 allocated to fixtures and fittings and £19,540 to computers. This leaves free reserves of £134,398, which is outlined in the reserve policy below.

Following this planned investment, the charity remains financially strong, with net assets of £778,206 at 31 March 2026 and free reserves of £134,398. Cash flow remained positive throughout the year and the charity continued to meet all financial obligations as they fell due. The trustees are confident that the charity has sufficient resources to support ongoing operations and future development.

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 2026-27 is £1,899,216. Whilst the unrestricted reserves currently stand at £438,591; £104,008 is represented by the freehold property, £6,736 by fixtures and fittings, £19,540 by computers; these funds can only be realised upon the sale of these assets. £173,909 has also been designated, leaving £134,398.

The trustees have reviewed the reserves policy during the year and are satisfied that free reserves of £134,398 are broadly in line with the target level of £140,000. The trustees will continue to monitor reserves to ensure the charity maintains sufficient financial resilience while maximising resources available for charitable activities. 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.

After reviewing the charity's budgets, cashflow forecasts, reserves and funding commitments, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The trustees therefore continue to adopt the going concern basis in preparing the financial statements.

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.

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

FOR THE YEAR ENDED 31 MARCH 2026

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	(Resigned 29 September 2025)
Ms K J Austin	
Ms P Bishop	
Ms C McKenna	
Mr P J Oates	
Mrs R Furnifer	(Appointed 28 November 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 the Charity that 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 Folwell

Trustee

Date: 16 Oct 26

KOALA NORTH WEST LTD

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2026

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 2026 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 2026 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: 29/10/26

KOALA NORTH WEST LTD

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2026

	Notes	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Income from:							
Donations and legacies	3	14,621	1,542	16,163	14,551	-	14,551
Charitable activities	4	9,495	1,616,149	1,625,644	-	1,513,839	1,513,839
Other trading activities	5	106,195	-	106,195	109,699	-	109,699
Investments	6	25,464	-	25,464	23,303	-	23,303
Total income		155,775	1,617,691	1,773,466	147,553	1,513,839	1,661,392
Expenditure on:							
Raising funds	7	102,185	-	102,185	140,031	-	140,031
Charitable activities	8	80,704	1,602,036	1,682,740	51,398	1,435,946	1,487,344
Other expenditure	13	646	-	646	5,644	-	5,644
Total expenditure		183,535	1,602,036	1,785,571	197,073	1,435,946	1,633,019
Net income/(expenditure)		(27,760)	15,655	(12,105)	(49,520)	77,893	28,373
Transfers between funds		10,874	(10,874)	-	14,060	(14,060)	-
Net movement in funds	10	(16,886)	4,781	(12,105)	(35,460)	63,833	28,373
Reconciliation of funds:							
Fund balances at 1 April 2025		455,477	334,834	790,311	490,937	271,001	761,938
Fund balances at 31 March 2026		438,591	339,615	778,206	455,477	334,834	790,311

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 2026

	Notes	2026 £	£	2025 £	£
Fixed assets					
Tangible assets	**15**		130,284		132,649
Current assets					
Debtors	**16**	54,286		22,739	
Investments	**17**	305,444		425,000	
Cash at bank and in hand		613,444		608,650	
		973,174		1,056,389	
Creditors: amounts falling due within one year	**19**	(325,252)		(398,727)	
Net current assets			647,922		657,662
Total assets less current liabilities			778,206		790,311
The funds of the charity					
Restricted income funds	**22**		339,615		334,834
Unrestricted funds	**23**		438,591		455,477
			778,206		790,311

The financial statements were approved by the trustees on 16 Oct 26

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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 2026

	Notes	2026 £	2026 £	2025 £	2025 £
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	26		(154,352)		110,346
Investing activities					
Purchase of tangible fixed assets		(10,874)		(6,358)	
Proceeds from disposal of tangible fixed assets		-		88	
Proceeds from disposal of investments		119,556		(84,472)	
Investment income received		25,464		23,303	
Net cash generated from/(used in) investing activities			134,146		(67,439)
Financing activities					
Proceeds of borrowings		25,000		-	
Net cash generated from financing activities			25,000		-
Net increase in cash and cash equivalents			4,794		42,907
Cash and cash equivalents at beginning of year			608,650		565,743
Cash and cash equivalents at end of year			613,444		608,650

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 Basis of preparation

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	Freehold buildings: 2% on cost; freehold land is not depreciated.
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 2026	Restricted funds 2026	Total 2026	Unrestricted funds 2025	Restricted funds 2025	Total 2025
	£	£	£	£	£	£
Donations and gifts	14,621	1,542	16,163	14,551	-	14,551

4 Income from charitable activities

	Unrestricted funds 2026	Restricted funds 2026	Total 2026	Unrestricted funds 2025	Restricted funds 2025	Total 2025
	£	£	£	£	£	£
Family services						
Performance related grants	-	1,616,149	1,616,149	-	1,513,839	1,513,839
Sleep/SEND Training	9,495	-	9,495	-	-	-
	9,495	1,616,149	1,625,644	-	1,513,839	1,513,839

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

Performance related grants analysis

	Family services 2026 £	Family services 2025 £
Bespack Homes Chapel	500	2,000
Beyond Transformation Funding	-	70,952
Cheshire & Merseyside Integrated Care Board	162,491	289,016
Cheshire Community Foundation	116,113	18,207
Cheshire West & Chester Early Help & Intervention	15,000	20,000
Cheshire West Household Fund	-	3,750
Cheshire & Wirral Partnership NHS Foundation Trust	77,886	71,886
Cradle to Career SEND Partnership	53,082	40,492
Crea8ing Communities	11,500	11,500
Eric Wright	26,000	21,000
Family Fund	1,365	4,500
Interventions Alliance	-	5,736
LCVS Community Impact Fund	-	2,920
Liverpool City Council	59,768	-
Lloyds Collboration	1,000	1,000
Magenta Living Legacy Fund	12,115	-
Masonic Charitable Foundation	30,182	-
Postcode Innovation Trust	25,000	-
Henry Smith Founation	2,700	-
Voluntary Sector North West	26,000	-
Misc Reserves	2,500	12,500
The Foundation Years Trust	-	17,750
The Lewin Trust	30,000	25,000
The National Lottery Community Fund -RC North West Region	131,154	113,240
The Rank Foundation	25,000	25,000
The Steve Morgan Foundation	33,333	77,000
Westminster Foundation	100,000	100,000
Wirral Council Contracts	632,560	539,940
Wirral Integrated Care Board	40,900	40,450
	1,616,149	1,513,839

5 Income from other trading activities

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Fundraising events	15,936	4,887
Shop income	90,259	104,812
Other trading activities	106,195	109,699

6 Income from investments

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Interest receivable	25,464	23,303

7 Expenditure on raising funds

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Trading costs		
Operating charity shops	29,722	39,726
Staff costs	70,635	92,816
Support costs	1,828	7,489
	102,185	140,031

8 Expenditure on charitable activities

	Family services 2026 £	Family services 2025 £
Direct costs		
Staff costs	1,140,696	1,134,724
Depreciation and impairment	12,594	12,299
Staff and volunteer Expenses	57,674	54,140
General running costs	118,971	79,322
Advertising & promotion	5,888	1,168
Premises costs	74,838	71,478
Training	29,659	26,340
Family fund	16,650	25,303
Group costs	9,598	8,253
	1,466,568	1,413,027
Share of support and governance costs (see note 9)		
Support	205,022	64,417
Governance	11,150	9,900
	1,682,740	1,487,344
Analysis by fund		
Unrestricted funds	80,704	51,398
Restricted funds	1,602,036	1,435,946
	1,682,740	1,487,344

9 Support costs allocated to activities

	Fundraising 2026 £	Family services 2026 £	Total 2026 £	Total 2025 £
Staff costs	-	183,230	183,230	55,170
Professional fees and consultants	828	21,792	22,620	16,594
Bank fee	-	-	-	142
Governance	1,000	11,150	12,150	9,900
	1,828	216,172	218,000	81,806

Support and governance costs increased primarily following a review and refinement of the allocation of central staff costs.

10 Net movement in funds

	2026	2025
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	-	5,500
Depreciation of owned tangible fixed assets	12,594	12,299
Loss on disposal of tangible fixed assets	646	5,644

11 Trustees

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

Trustees claimed £16 in travel expenses (2025: £264)

12 Employees

The average monthly number of employees during the year was:

	2026	2025
	Number	Number
Early Years	12	16
Family Support	19	14
SEND Staff	7	5
Trading Staff	2	7
Management and Administrative Staff	16	13
Total	56	55

Employment costs	2026	2025
	£	£
Wages and salaries	1,216,643	1,150,553
Social security costs	130,626	86,452
Other pension costs	47,292	45,705
	1,394,561	1,282,710

During the reporting period, the charity made termination payments totalling £9,528 (2025: £4,955). The payment related to a payment in lieu of notice (PILON) on the termination of an employee's employment. The payment has been recognised in accordance with the charity's accounting policy. At the balance sheet date, no further provisions remained outstanding in respect of redundancy or termination costs.

12 Employees **(Continued)**

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

	2026 Number	2025 Number
£60,001 to £70,000	1	1

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2026 £	2025 £
Aggregate compensation	175,795	167,350

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

13 Other expenditure

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Net loss on disposal of tangible fixed assets	646	5,644

14 Taxation

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

15 Tangible fixed assets

	Freehold land and buildings	Fixtures and fittings	Computers	Motor vehicles	Total
	£	£	£	£	£
Cost					
At 1 April 2025	129,008	25,991	37,830	1,500	194,329
Additions	-	1,041	9,833	-	10,874
Disposals	-	(2,704)	(3,799)	-	(6,503)
At 31 March 2026	129,008	24,328	43,864	1,500	198,700
Depreciation and impairment					
At 1 April 2025	23,000	17,767	19,413	1,500	61,680
Depreciation charged in the year	2,000	1,889	8,705	-	12,594
Eliminated in respect of disposals	-	(2,064)	(3,794)	-	(5,858)
At 31 March 2026	25,000	17,592	24,324	1,500	68,416
Carrying amount					
At 31 March 2026	104,008	6,736	19,540	-	130,284
At 31 March 2025	106,008	8,224	18,417	-	132,649

16 Debtors

	2026	2025
Amounts falling due within one year:	£	£
Trade debtors	37,618	13,000
Other debtors	232	230
Prepayments and accrued income	16,436	9,509
	54,286	22,739

17 Current asset investments

	2026	2025
	£	£
Unlisted investments	305,444	425,000

18 Loans and overdrafts

	2026	2025
	£	£
Other loans	25,000	-
Payable within one year	25,000	-

19 Creditors: amounts falling due within one year

	Notes	2026	2025
		£	£
Borrowings		25,000	-
Deferred income	20	235,269	257,413
Trade creditors		20,424	78,452
Other creditors		14,273	22,165
Accruals		30,286	40,697
		325,252	398,727

20 Deferred income

	2026	2025
	£	£
Other deferred income	235,269	257,413

Deferred income is included in the financial statements as follows:

	2026	2025
	£	£
Deferred income is included within:		
Current liabilities	235,269	257,413
Movements in the year:		
Deferred income at 1 April 2025	257,413	260,240
Released from previous periods	(257,413)	(260,240)
Resources deferred in the year	235,269	257,413
Deferred income at 31 March 2026	235,269	257,413

21 Retirement benefit schemes

Defined contribution schemes	2026	2025
	£	£
Charge to profit or loss in respect of defined contribution schemes	47,292	45,705

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 2025	Incoming resources	Resources expended	Transfers	At 31 March 2026
	£	£	£	£	£
Bespack Homes Chapel	2,000	500	-	-	2,500
Cheshire & Merseyside Integrated Care Board	16,395	162,491	(164,241)	(1,077)	13,568
Cheshire Community Foundation	5,902	116,113	(104,777)	(508)	16,730
Cheshire West & Chester Early Help & Intervention	6,150	15,000	(21,150)	-	-
Cheshire & Wirral Partnership NHS Foundation Trust	3,400	77,886	(77,433)	(593)	3,260
Cradle to Career SEND Partnership	21,130	53,082	(55,785)	-	18,427
Crea8ing Communities	1,239	11,500	(12,739)	-	-
Ellesmere Port & Neston Small Funders	1,757	-	(1,757)	-	-
Eric Wright	9,499	26,000	(22,212)	-	13,287
Family Fund	5,955	1,365	(1,314)	-	6,006
Liverpool City Council	22,597	59,768	(62,660)	-	19,705
Lloyds Collboration	-	1,000	(1,000)	-	-
Magenta Living Legacy Fund	-	12,115	(7,339)	-	4,776
Masonic Charitable Foundation	-	30,182	(15,724)	(1,092)	13,366
Postcode Innovation Trust	-	25,000	(22,517)	(208)	2,275
Henry Smith Foundation	-	2,700	(2,700)	-	-
Voluntary Sector North West	-	26,000	(6,684)	-	19,316
Marjory Boddy Charitable Trust	10,000	-	(10,000)	-	-
Misc Reserves	6,682	4,042	(3,298)	-	7,426
The Lewin Trust	7,019	30,000	(30,439)	-	6,580
The National Lottery Community Fund -RC North West Region	13,309	131,154	(136,496)	(1,525)	6,442
The Rank Foundation	2,574	25,000	(25,034)	(254)	2,286
The Steve Morgan Foundation	8,473	33,333	(39,517)	(254)	2,035
Westminster Foundation	38,292	100,000	(88,246)	-	50,046
Wirral Council Contracts	144,362	632,560	(646,293)	(5,363)	125,266
Wirral Integrated Care Board	8,099	40,900	(42,681)	-	6,318
	334,834	1,617,691	(1,602,036)	(10,874)	339,615

22 Restricted funds **(Continued)**

Previous year:	At 1 April 2024	Incoming resources	Resources expended	Transfers	At 31 March 2025 as restated
	£	£	£	£	£
Bespack Homes Chapel	-	2,000	-	-	2,000
Beyond Transformation Funding	14,495	70,952	(62,850)	-	22,597
Cheshire & Merseyside Integrated Care Board	11,581	289,016	(283,263)	(939)	16,395
Cheshire Community Foundation	5,000	18,207	(17,305)	-	5,902
Cheshire West & Chester Early Help & Intervention	-	20,000	(13,824)	(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
Crea8ing 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 Contracts	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)**

The 2026 restricted funds are explained as follows:

- Family Fund – Small restricted donations towards our family fund
- Bespack Homes Chapel – Funding towards the Little Lungs Support
- Cheshire and Wirral Partnership NHS Foundation Trust – Breastfeeding Peer Support in Cheshire West
- The Lewin Trust – Kind Words & Play project
- The Rank Foundation – Family Support Co-ordinator and associated volunteer costs
- Wirral Integrated Care Board – Children and Young People's Emotional Health and Wellbeing Service
- Crea8ing Communities – Sleep and VIG support for families
- Cheshire Community Foundation – Family support services for families living in Ellesmere Port and Chester
- Misc Reserves – Restricted donations for garden activities, training and Full Circle Project
- Wirral Council Grants – To deliver a number of services; Breastfeeding Peer Support, Parent and Carer Advocacy Service, Family Toolbox Alliance, SEND Support
- Cheshire & Merseyside Integrated Care Board – Sleep Support for families living in Cheshire East, Cheshire West and Wirral
- The National Lottery Community Fund – RC North West Region – Family support services to families living in Ellesmere Port & Neston
- Steve Morgan Foundation – Family support services for families living in Birkenhead North
- Cradle to Career SEND Partnership – Funding received to deliver targeted support, for families with neurodiverse children, living in North end of Birkenhead
- Westminster Foundation – Early Years support for families living in Chester
- Eric Wright - Towards the cost of our Volunteer Recruitment Co-ordinators
- Magenta – Staff costs and resources
- Liverpool City Council – Funding to support families to improve their oral health
- Masonic Charitable Foundation - Home visiting and group support for new parents experiencing mental health challenges and isolation, and their children
- Postcode Innovation Trust - To develop a sustainable training model that provides accredited sleep training for professionals working with families and children
- Voluntary Sector North West – Children, young people and families neurodiversity training delivery

22 Restricted funds **(Continued)**

The prior year 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.

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 2025	Incoming resources	Resources expended	Transfers	At 31 March 2026
	£	£	£	£	£
Premises	106,008	-	(2,000)	-	104,008
Contingency budget	184,059	-	-	(28,048)	156,011
Maintenance	7,898	-	-	10,000	17,898
Volunteer Fund	362	-	(362)	-	-
General funds	157,150	155,775	(181,173)	28,922	160,674
	455,477	155,775	(183,535)	10,874	438,591

23 Unrestricted funds (Continued)

Previous year:	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

24 Analysis of net assets between funds

	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £
At 31 March 2026:			
Tangible assets	130,284	-	130,284
Current assets/(liabilities)	308,307	339,615	647,922
	438,591	339,615	778,206

	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

25 Related party transactions

There were no disclosable related party transactions during the year (2025 - none).

26 Cash (absorbed by)/generated from operations	2026 £	2025 £
(Deficit)/surplus for the year	(12,105)	28,373
Adjustments for:		
Investment income recognised in statement of financial activities	(25,464)	(23,303)
Loss on disposal of tangible fixed assets	645	5,644
Depreciation and impairment of tangible fixed assets	12,594	12,299
Movements in working capital:		
(Increase) in debtors	(31,547)	(16,703)
(Decrease)/increase in creditors	(76,331)	106,863
(Decrease) in deferred income	(22,144)	(2,827)
Cash (absorbed by)/generated from operations	(154,352)	110,346

27 Analysis of changes in net funds

	At 1 April 2025 £	Cash flows £	At 31 March 2026 £
Cash at bank and in hand	608,650	4,794	613,444
Loans falling due within one year	-	(25,000)	(25,000)
	608,650	(20,206)	588,444