

**Company Registration No. 2444520**

**Charity No: 802872**

**OSCR No: SC042607**

**The Movement for Non-Mobile  
Children (Whizz-Kidz)**

**Annual Report and Financial Statements**

**for the year ended 31 December 2018**

## **The Movement for Non-Mobile Children (Whizz-Kidz)**

### **Report and financial statements 2018**

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# **The Movement for Non-Mobile Children (Whizz-Kidz)**

## **Report and financial statements 2018**

### **Reference and administrative information**

**Company number:** 2444520

**Charity number:** 802872

**OSCR number:** SC042607

#### **Registered office and operational address**

4th Floor Portland House  
Bressenden Place  
LONDON  
SW1E 5BH

#### **Trustees**

Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Dr. Charles Fairhurst	Adrian Pitts
Pam Garside	Sir David Reid (Chair)
Andrew Granger	Rahul Moodgal
Alastair Mathieson	Richard Verden
Daniel Mathews (appointed 20/3/2018)	

#### **Key management personnel**

Ruth Owen Chief Executive

#### **Bankers**

The Royal Bank of Scotland  
1 19/ 121 Victoria Street  
LONDON  
SW1E 6RA

HSBC Bank plc  
92 Kensington High Street  
LONDON  
W8 4SH

#### **Solicitors**

Taylor Wessing LLP  
5 New Street Square  
LONDON  
EC4A 3TW

#### **Auditor**

Deloitte LLP  
Hill House  
LONDON

## **The Movement for Non-Mobile Children (Whizz-Kidz) Trustees' report**

The Trustees, who are also directors under company law, present their report and the audited financial statements for the year ended 31 December 2018.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice – Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

### **Objectives and activities**

#### **Charitable objects**

The principal objects of the charity, as set out in its Memorandum and Articles, are to change the lives of mobility-impaired children and young people in the UK. By providing them with the best possible mobility equipment, training and advice, the charity gives them the independence to live a life of freedom at home, at school, and at play. Whizz-Kidz also raises awareness of the importance of mobility for children through national campaigning and influencing activities.

#### **Ensuring our work delivers our aims**

We review our aims, objectives and activities each year. The review looks at what we achieved and the outcomes of our work for the previous 12 months. We look at the success of each key activity and the benefits they have brought to mobility-impaired children and young people. This review also helps us to ensure our aims, objectives and activities remain focussed on our stated purposes. We refer to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the Trustees consider how the planned activities will contribute to the aims and objectives that they have set.

#### **Objectives and outcomes in 2018**

We believe it is important to look back on the plans we set out in the previous year to see how we performed against them and to learn lessons where appropriate. Our plans for the past year, and the progress against them are listed below;

- a) *To keep the supply of mobility equipment at the core of our organisation.* We aimed to invest £1.3m in equipment supply & engineering support reaching 1,000 children & young people. We reached the target expenditure figure & exceeded the number of children & young people reached by 92.
- b) *Continue to offer a variety of opportunities for young wheelchair users enabling them to fulfil their potential in life and ensure that their voice is integral to everything we deliver to our customers.* With the end of our Big Lottery England funding, we consolidated our club offering to provide stronger content and increase attendance at each of our clubs. We now run 12 regional clubs in England under our restructured model (2017: 36), and a further 8 in Wales & Scotland (2017: 6). Our work placement programme continues to deliver opportunities for young disabled people to experience the work environment and in 2018 we delivered 51 work placements nationally (2017: 96), including 31 in London. Additionally we supported 587 young wheelchair users with Wheelchair Skills Training (2017: 1,158), predominantly in school settings, empowering them with confidence to use their equipment safely.
- c) *Ensure our five core outcomes - independence, social engagement, health and wellbeing, leadership and employability - form the nucleus of our reporting and planning.* A new monitoring and evaluation process was started in January 2018 completing the baseline for our 5 outcomes. These processes are in their early stages and it will take several years to develop meaningful data.



## The Movement for Non-Mobile Children (Whizz-Kidz) Trustees' report

### Objectives and outcomes in 2018 (continued)

- d) *Seek additional funding to support both our existing work and to allow us to widen our activities to reach more young people or offer enhanced or new services.* We were highly successful in achieving a number of new funding streams, the vast majority of which are multi-year. These included Big Lottery wins in Scotland & England, funding to develop a Charter Mark (Mayor of London's Fund), and sport in London (City Bridge). The design of powered wheelchairs and their integration into the wider world of technology has not kept pace with developments in other products. To explore and test what is possible and what would meet the needs & ambitions of young wheelchair users, People's Postcode Lottery awarded us £1m to develop a prototype by 2020.
- e) *To seek to maximise our unrestricted income to ensure the long term sustainability of the Charity's activities.* Our re-focused fundraising cost model allowed us to gain a greater level of unrestricted income from Corporate & Trust funders than ever before, helping to secure unrestricted voluntary income of £3.3m versus our target of £3m. In addition, we undertook a bespoke project for Barratt Developments PLC which we will use as a model for engagement with the wider corporate world. We maintained a highly positive relationship with our largest unrestricted funder (People's Postcode Lottery) and re-vitalised our London Marathon offering resulting in record income of £1.4m (2017: £1.2m).
- f) *Ensure our organisation is best in class in its activities, policies and procedures.* Throughout 2018, we set up a working group to implement the new GDPR regulations and we sought professional advice to ensure compliance.

We upgraded our policies throughout the year and introduced a revised induction programme for all new staff. We implemented a new online learning system and an internal staff communication platform (Workplace). This was coupled with a bespoke training programme with Lumina Learning for which we were recognised with an external award for excellence. Ernst & Young generously provided pro bono support around our cyber security and we consequently implemented their recommendations, some of which continue as on-going security measures.

### Objectives for 2019

Our objectives for the coming year focus around seven core themes.

- 1 Service delivery & equipment provision
- 2 Delivering our innovation project funded through PPL's Dream Fund
- 3 Continuing to work with the NHS & promoting the use of Personal Health Budgets
- 4 Putting young people in the lead within our organisation
- 5 Ensuring we maximise our people & processes
- 6 Maximising our influence
- 7 Continue to maximise unrestricted income for the long term sustainability of the Charity's activities.

# **The Movement for Non-Mobile Children (Whizz-Kidz) Trustees' report**

## **Strategic Report**

### **Achievements and Performance**

2018 was a pivotal year for us as we concluded our 3 year Wheels in Motion Big Lottery programme (WiM) and started to operate under our newly developed Service Operating Model.

Our core services are designed to supply the right mobility equipment at the right time, affording social & recreational opportunities for young wheelchair users and providing essential routes to employment and independence.

Our service provision has seen sustained increases in demand over the last few years – something that did not slow in 2018.

Our core area of work has always been equipment provision – the right piece of equipment, supplied bespoke and at the right time, makes a transformational change possible in a young person's life opening up a world around them that was formerly difficult or inaccessible. In 2018 we supported 1,092 children and young people with mobility equipment (2017: 1,206). We achieved this concurrently with 100 less hours of clinical time compared to the prior year and with all our young people having been seen in person. We continue to provide powered chairs, lightweight manual chairs, sports chairs and buggies and we remain a significant supplier of mobility equipment outside of the NHS.

It is important to recognise that our delivery model for such equipment is unique – our chairs are bespoke, fitted to meet each individual's personal needs – social as well as clinical. Our 'Child in a Chair in a Day' initiative meant that in 92% of routine cases, our beneficiaries received their mobility equipment on the same day as their final assessment (90% in 2017).

Our integrated core services ranging from clubs, camps, wheelchair skills training, work skills days and work placements changed significantly last year as a result of exiting our Big Lottery WiM programme after three years of funding. Our new delivery model proved hugely popular and was developed after extensive consultation with young wheelchair users and their families.

As we exited the WiM funding for England, we adapted our Operating Model from 36 Clubs to 12 regional Clubs which were designed to accommodate a wider reach of young wheelchair users and stimulate increased attendance in each, building on the invaluable insights gleaned over the three year period of Big Lottery funding. The content of these Clubs was driven by the young people who were instrumental in shaping the activities. In spite of our reduced funding, we were committed to providing similar levels of opportunities for our young disabled beneficiaries in 2018.

Our customers are always at the heart of Whizz-Kidz. Their voice is expressed through the Kidz Board, a group of 12 young people who represent their regions. Through 2018 we ensured that they led the majority of our external events including hosting the Scottish First Minister at a round table discussion, and leading our second Annual Reception at Lambeth Palace. The Kidz Board is a powerful tool for change and their message is much stronger when they deliver it. We will always remain committed to placing young wheelchair users at the centre of Whizz-Kidz and advocate for greater change for wheelchair provision nationally.

We are proud of our long-standing collaboration with Tower Hamlets Wheelchair Service and in 2018 we continued to develop Personal Health Budgets (PHBs) and collaborate with Social Care. This provided us with a platform to support our customers with the roll out of PHBs, empowering the customer with choice around their care needs. Our partnership with Social Care enabled us to leverage an additional £100k funding towards the provision of the mobility requirements of our customers.

In 2018 we were successful in winning a tender to partner with Southend Wheelchair Service. This contract is worth £180k per annum for the next 3 years and supplies our customers with mobility equipment to Whizz-Kidz's standards.

## **The Movement for Non-Mobile Children (Whizz-Kidz) Trustees' report**

### **Strategic Report (continued)**

#### **Achievements and Performance (continued)**

Throughout 2018 our Patrons continued to use their profiles to raise awareness of Whizz-Kidz and its work. Broadcasters and journalists Nina Hossain and Jordan Jarrett-Bryan hosted a range of different cultivation events for the charity throughout the year. The Rt Hon Ed Balls gave a Greatness Lecture at Patron Capital alongside Ruth Owen, CEO of Whizz-Kidz, in which he discussed his connection with Whizz-Kidz and the impact of our work. Musician and author Tom Fletcher used his substantial social media reach to support the announcement of our success in securing the People's Postcode Lottery Dream Fund. Tom has also committed to further support the Dream Fund project by taking part in PR activity throughout 2019. In 2018 Whizz-Kidz also broadened its scope to build new relationships with social media influencers who could reach out further to increase our brand awareness and highlight the invaluable work we do to a wider audience. For Disability Awareness Day we engaged with vlogger and young wheelchair users Makeup Junkie G who hosted Kidz Board Chair Kira on her YouTube channel, helping us to reach a different audience and spread our message to her 500,000 subscribers.

We saw uplift in the income generated through our Corporate Partnerships in 2018 thanks to the generous support of both long-standing partners and organisations engaging with us for the first time. The first year of our partnership with Poundland was a great success, generating significant funds as a result of the dedication of staff and generosity of customers. This additionally raised the profile of Whizz-Kidz on high streets across the UK. Nomura's two year partnership continued to deliver fantastic results, both in terms of funds raised and a wide range of other valuable contributions - from pro bono support to improve our IT infrastructure, to the gifting of venues for a number of meetings and events. In 2018 Jardine Motors Group reached twin milestones of 5 years in partnership with Whizz-Kidz and raising £1m to support our services making this a particularly special celebratory year. We would like to thank all colleagues and customers for their vital contributions since 2014 and we feel very privileged to continue to have the patronage of Jardine Motors Group. In 2018 we also welcomed RSA Motability who launched a partnership with us, and FTI Consulting, who chose to adopt us as their Charity for the next two years. Following a successful 3 year partnership with Simply Business, we are delighted that they have decided to renew their support in 2019.

We were grateful to receive significant support from Lansdowne Partners and Lloyds Charities Trust among others, and would like to thank all who supported our second successful Corporate Clay Shoot in September 2018. Whizz-Kidz continued to enjoy a varied and lively network of corporate partners keen to engage with young wheelchair users to influence their sectors, remove barriers, and create a more inclusive landscape. We welcomed a wide range of partners at an event in the summer, and were pleased to see so many businesses eager to give young disabled people a voice within their industries. Our partners continued to play a key role in providing vital Work Placement and Employability Skills training opportunities to help young wheelchair users develop confidence, skills and aspiration. Our Kidz Board worked closely with Barratt Developments PLC, providing recommendations for more inclusive developments, and we are pleased to be continuing this exciting project in 2019.

In addition to the financial support we receive from partners, we also wish to thank Ernst & Young, Nomura and Taylor Wessing, who have all provided invaluable pro bono support, lending their expertise and resources to support Whizz-Kidz in 2018.

Income and professional advice are invaluable to Whizz-Kidz, but what is vitally important is that our interactions with businesses generates social change including influencing attitudes and perceptions of wheelchair users. On behalf of all our beneficiaries, we would like to thank the companies who embraced this in 2018.

## **The Movement for Non-Mobile Children (Whizz-Kidz) Trustees' report**

### **Strategic Report (continued)**

#### **Achievements and Performance (continued)**

We would like to thank our Trust and Foundation partners who support us to deliver our key services across the UK with a significant amount of restricted funds. In 2018, we continued to have generous support from long standing supporters such as the ACT Foundation (now known as Edward Gostling Foundation) and the People's Postcode Lottery (Children's Trust). This year we were delighted to be awarded support by the People's Postcode Lottery (Dream Fund) for an exciting new research and development project. Additionally, we would like to recognise the support of The National Lottery Community Fund which funded services this year in Scotland and Wales, and we are grateful that we will now be starting a programme of work funded by them in England as well.

In 2018, we launched a new project, in partnership with the Young Londoner's Fund to develop a Kite Mark to recognise excellence in inclusive practice of London's youth services. We are also pleased to continue our work with the City Bridge Trust to tackle the difficulties young disabled people face in accessing meaningful employment and sporting activities in London.

2018 saw a record breaking year for Whizz-Kidz's participation in the Virgin Money London Marathon. Our amazing team of dedicated runners took to the streets in April and raised a phenomenal £1.4m for disabled children and young people. The months they spent training, pounding the streets in preparation, certainly stood them in good stead for the hottest ever London Marathon on record. This was a huge achievement to celebrate and despite the challenging conditions, our runners joined us at our post-race reception and we would like to thank each and every runner again for the huge commitment they made and their dedication to raising money for Whizz-Kidz.

Not only was 2018 a great year for the Virgin Money London Marathon, but our other fundraising events enjoyed record breaking participant numbers, exceeding our expectations. Those who signed up to Team Whizz-Kidz in 2018 took on personal challenges that saw them climbing through the mud of Tough Mudder, pedalling their way to the 100 mile finish line for Ride London or soaking up the atmosphere at the Royal Parks Half Marathon. Alongside this, our dedicated community fundraisers created their own events and activities including Gina and Stephen Wright who organised raffles and auctions throughout the year and raised a fantastic £10,000. Edward Jones trekked and cycled across the British Isles including walking Land's End to John O'Groats, covering the three peaks challenge and cycling back via the West Coast of Scotland and Ireland which took him 3 months covering 3,000 miles.

We are indebted to the continuing support shown by our regular donors at Whizz-Kidz. By signing up to a direct debit supporters are helping us to plan for the future and place their donations where they are needed the most. We also tested some new ways of communicating with our individual donors and will continue to build on these relationships in 2019.

We benefitted this year from a number of legacies and I would particularly like to thank the families of John Paynter, Jane Abbott, James Acott, Eileen Young & Barrie Capel whose loved one supported us in this way. Leaving us a legacy really makes a substantial difference to our future work and the lives of our customers, their families and their carers.

Finally, as Chair of the Board, I would like to personally thank our Trustees for their continued dedication, contribution, commitment and governance of our Charity. In 2018 we welcomed Dan Mathews, Partner at Ernst & Young, and a long-term supporter of the Charity, to the Board. As Chair, I am humbled and inspired by hearing from the young people we support about the difference Whizz-Kidz makes to their lives by providing both the right equipment and social opportunities. But the most fundamental privilege is actually hearing about how we help them achieve what they are personally striving for in their lives. The words they use are sometimes stark or surprising – this is what makes them so powerful. I think it is

# The Movement for Non-Mobile Children (Whizz-Kidz) Trustees' report

## Strategic Report (continued)

### Achievements and Performance (continued)

appropriate that I close my review this year with the words of one young person and how they are a step nearer to achieving their personal potential;

*"It was red-letter day when I got my work experience through Whizz-Kidz as there aren't many chances for me to do something I actually find interesting and stimulating. I see myself as young, motivated, smart, analytical and an asset in the workforce. Unfortunately, most people just see my wheelchair. I am just as brilliant as the next person: I just do it sitting down."* Jacob

### Financial Review

Total income in 2018 of £6.7m (2017: £7.0m) was 5% ahead of plan with strong performance on our marathons and events programmes, while we also benefitted from increased legacy income. The major contributing factor to the reduction in income versus 2017 was the end of three years of funding from the Big Lottery Fund, from which we received £1.6m in 2017 alone (refer to note 2 for further details).

Whizz-Kidz key financial objective for 2018 was to increase reserves as set out in our reserves policy, by growing unrestricted income to ensure the charity's long term sustainability. This was achieved with a 14% growth in unrestricted income to £4.4m, (2017: £3.9m) and a conservative approach to expenditure, enabling us to report unrestricted funds at the end of the year of £950,000 (2017: £782,000). See our reserves policy for more details.

Total expenditure of £6.1m (2017: £7.1m) was 1% less than planned and necessarily lower than the previous year following the end of the significant Big Lottery funding already mentioned. Spending on mobility equipment however, was maintained at similar levels to 2017. A new operating model in 2018 for our Young People's Services offered similar levels of opportunities at a significantly reduced cost base, building on the invaluable lessons learnt over the period of Big Lottery funding. Further efficiencies were sought and successfully delivered on other lines of expenditure (refer to note 5 for further details).

The overall net movement in total funds was an increase of £0.6m to £2.1m (2017: £1.5m), of which £0.3m is a result of as yet unspent restricted funds from the People's Postcode Lottery towards a strategic Wheels of Change project (refer to note 18 for further funds details).

### Principal risks and uncertainties

Key risks are identified and tracked on the Whizz-Kidz business risk register with an assessment of the likelihood and impact of each risk along with mitigation plans where appropriate. The business risk register is updated throughout the year incorporating any key risks identified by the various Board committees mentioned on page 10 of this report, and is regularly reviewed by the Audit Committee. This committee is comprised of three Trustees, the Chief Executive and the Director of Finance. Minutes of these meetings along with the risk register and risk priority matrix are distributed to the Board of Trustees and discussed under a governance agenda item at each Board meeting.

At Whizz-Kidz we are privileged to benefit from expertise and strong leadership at Board level, working effectively with senior management to set the tone throughout the organisation, ensuring we deliver Whizz-Kidz purposes and aims, keeping customers at the heart of all we do, while acting with integrity both internally and externally.

The key risks at Whizz-Kidz remain very similar to those reported a year ago, and are currently considered to be:

1. Our ability to continuously generate sufficient levels of unrestricted funds to support the day to day running costs of the charity and allow the degree of flexibility required to achieve our long term goals;
2. The on-going threat of cyber and data security breaches; and
3. Reputational damage caused by a serious incident, including, but not limited to, safeguarding issues, exacerbated by negative social media and /or media pressure.



## **The Movement for Non-Mobile Children (Whizz-Kidz) Trustees' report**

### **Strategic Report (continued)**

#### **Principal risks and uncertainties (continued)**

To mitigate the risk of generating insufficient levels of unrestricted income, and consistent with our reserves policy (see below), we have grown our reserves modestly in 2018 and will aspire to maintain them at this level in 2019. The team are empowered to explore additional means of generating income, while continuously seeking new ways to fund core costs.

We will continue to update our cyber protection plans with the generous pro bono professional support from some of our corporate partners – Ernst & Young and Nomura. We equally ensure appropriate training of all staff, to ensure compliance with policies and procedures developed to mitigate the likelihood of an incident and any ensuing reputational damage.

In light of the increasing negative media coverage of charities, we proactively review our communications plan, safeguarding measures and clinical practices to mitigate for any brand and reputational risk.

#### **Going concern**

The Trustees are not aware of any material uncertainties related to events or conditions that may cast significant doubt upon the charitable company's ability to continue as a going concern for at least the next twelve months from the date of signing the accounts.

#### **Reserves policy**

Following professional guidance, the trustees formulated a reserves policy that requires the charity to provide, over a three year period, funds that are sufficient to enable the charity to continue its operations for a period of 3 months. At 2019 planned levels of expenditure this equates to £988,000.

Total free reserves at 31<sup>st</sup> December 2018 was £934,000 (2017: £756,000) after allowing for fixed assets of £16,000. In addition, the charity held restricted funds of £1,168,000, which are not available for spending on the charity's general aims. The trustees regularly review the policy and the level of reserves to ensure its appropriateness for the charity, and consider that 3 months remains appropriate. As at 31 December 2018, there was a shortfall of £54,000 versus the target of £988,000. Successful delivery of the 2019 financial plans would allow the charity to reach its target level of reserves. The Trustees review the reserves policy each year.

#### **Plans for the Future**

Alongside our objectives for 2019, we will strive to embed our five core outcomes and strengthen our monitoring and evaluation to continue to demonstrate the impact of our work. As funding becomes increasingly competitive we will evaluate ways to diversify our funding opportunities through the internet and actively engage funders with a range of projects reflecting a broader scope of activities than we have hitherto offered.

In 2019, we will look again at our Vision & Mission in collaboration with the Board to ensure it truly reflects our current work & validates our relevance for the next generation of wheelchair users. It is imperative that we put our young people in the lead, even more so than to date, to not only meet, but exceed the expectations of our future customers where technology will play an increasing role in the lives of young wheelchair users. In order to be able to meet and exceed customers' expectations, we need to secure our future income by seeking innovative income streams. As part of looking to the future, we will be celebrating our 30<sup>th</sup> anniversary in 2020.

Integral to our future plans will be creating greater social change for young wheelchair users. This will happen through a myriad of ways including developing partnerships at the highest level through businesses, the NHS and government, and partnerships with other charities who share similar values and aims. The personalisation agenda of the NHS including Personal Health Budgets (PHBs) will be paramount to our current and future customers. PHBs will offer customers choice around their mobility

## **The Movement for Non-Mobile Children (Whizz-Kidz) Trustees' report**

### **Strategic Report (continued)**

#### **Plans for the Future (continued)**

provision for the first time and we will continue to push for improvements throughout the NHS state system so that no child has to wait for a wheelchair to begin their lives. Whizz-Kidz will remain impatient for change, particularly in the world of work and we will continue to strive for greater results through our Employability Programme. This will be coupled with our campaigning for transportation providers to offer the same access to transport as their non-disabled peers to ensure that young disabled people have a chance to “live” rather than just “exist”.

## **The Movement for Non-Mobile Children (Whizz-Kidz) Trustees' report**

### **Structure, Governance and Management**

The organisation is a charitable company limited by guarantee, incorporated on 20 November 1989 and registered in England & Wales as a charity on 17 April 1990.

The company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association. These were amended on 16 April 1999, 24 July 2001, 22 March 2004 and 15 September 2009.

The charitable company is run by the Trustees (known as the committee of management in the constitutional documents); they are also Directors under company law. They meet regularly on a quarterly basis. The charitable company will be referred to as the "charity" in the remainder of this document.

The Charity's registered name is "The Movement for Non-Mobile Children (Whizz-Kidz)" but will be referred to throughout these accounts by its working name, Whizz-Kidz.

Day to day decision making is exercised by the Chief Executive, along with the senior management team, consisting of four department heads. These, with the trustees, are the key management personnel.

Whizz-Mobility CIC is a wholly owned subsidiary of Whizz-Kidz with all profits donated to Whizz-Kidz under Gift Aid. All recent NHS partnership agreements are routed through Whizz-Mobility CIC. Additional activities such as overseas "challenge" events and any cause related marketing initiatives are organised and operated by this subsidiary.

In view of our activity in Scotland, we are registered as a charity with the Office of the Scottish Charity Regulator.

### **The appointment and recruitment of Trustees**

New Trustees may be appointed by a decision of the existing Trustees. Before appointment, all new Trustees have an induction programme in order that they can properly undertake and fulfil their responsibilities to the Charity. This includes meetings with key management personnel where relevant, copies of our governing documents, safeguarding training, attendance at our services, and links to online charity commission guidance.

### **Board committees**

The Audit Committee reviews internal controls, the management of risk within the Charity and monitors the relationship with the external auditors. As part of its remit the Audit Committee recommends the formal adoption of the financial statements to the full board of Trustees.

The Clinical Risk Committee reports to the Board on the adequacy and effectiveness of the charity's clinical risk management processes and procedures.

In late 2018 a new pay policy was drafted, and a Nominations Committee formed in order to review pay levels in the Charity each year. The new pay policy is due to be communicated in Q1 of 2019 subject to final approval by the Nominations Committee. The committee comprises the Chair of the Board, Chair of the Audit Committee, CEO and Director of People & Engagement.

In addition, there is the Kidz Board. The Kidz Board consists of 12 young people who have all benefitted from our services. Members apply and are voted on by the young people themselves. They are representatives of the Charity, meet quarterly, and are actively involved in raising awareness of the charity and issues that affect them every day.

### **Remuneration policy**

The aim of our remuneration policy, which applies to all employees, is to offer remuneration that is fair and appropriate for the roles they perform and the responsibilities they undertake to deliver our charitable aims.



## **The Movement for Non-Mobile Children (Whizz-Kidz) Trustees' report**

### **Remuneration policy (continued)**

We employ people whose skills and competencies are in demand in a variety of sectors including the health service and other charities. They require the same levels of professional and occupational qualifications and experience as staff working in these sectors. In setting remuneration levels we have regard to pay in organisations which employ individuals with similar skills, competencies and qualifications. Whizz-Kidz generally expects to pay at a level comparable to that in the public sector and the charity sector.

The Chief Executive and Senior Management Team reporting directly to the Chief Executive are subject to the same remuneration policies as all other staff and have the same level of benefits available to them, save that the CEO's salary is subject to the approval of the Trustees.

To underpin our values and our commitment to internal fairness in remuneration, all employees' roles are reviewed and fitted into a grading structure consisting of eight bands which is then benchmarked annually. Subject to: (1) meeting our financial targets, (2) having sufficient reserves and (3) the agreement of the Trustees, the Charity will aim to give all staff an inflationary increase, with a few exceptions as set out in the pay policy.

### **Fundraising Compliance**

Fundraising standards and compliance hit national headlines in 2017 and remain an area of public interest, not least with the introduction of GDPR in May 2018. Maintaining our charity's compliance and fundraising standards are therefore high on the Board of Trustees' agenda.

The charity is a full member of Fundraising Regulator (ID 123498) and adheres to its standards & codes of practice. Our fundraising activity is undertaken mainly by ourselves however, we do on occasions employ specialist companies to handle specific areas of income generation. Where this happens, we require that they also remain fully compliant with all regulations and standards to which we ourselves adhere.

We published clearly how to register a complaint regarding our fundraising activity and received no complaints during the year. In line with good practice we have published a "Fundraising Vulnerability Policy" which will now become part of our mandatory staff training and the training of any specialist companies employed.

### **Statement of responsibilities of the Trustees**

The Trustees (who are also directors of The Movement for Non-Mobile Children (Whizz-Kidz) for the purposes of company law) are responsible for preparing the Trustees' annual report including the strategic report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice including FRS 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland).

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 charitable company and the group and of the incoming resources and application of resources, including the income and expenditure, of the group for that period. 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 charitable company will continue in operation.

## **The Movement for Non-Mobile Children (Whizz-Kidz) Trustees' report**

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and the group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

In so far as the Trustees are aware:

- There is no relevant audit information of which the charitable company's auditor is unaware
- The Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information

All Trustees are required to retire at the annual general meeting and are eligible for re-election at that time. New members need to be proposed by a voting member or recommended by the Trustees.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 December 2018 was 9 (2017 – 8). The Trustees have no beneficial interest in the charity.

### **Auditor**

Each of the persons who is a trustee at the date of approval of this annual report confirms that:

- so far as the trustee is aware, there is no relevant audit information of which the charitable company's auditor is unaware; and
- the trustee has taken all the steps that he/she ought to have taken as a director in order to make himself/herself aware of any relevant audit information and to establish that the company's auditor is aware of that information.

This confirmation is given and should be interpreted in accordance with the provisions of s148 of the Companies Act 2006.

Deloitte LLP have expressed their willingness to continue in in office as auditor.

The Trustees' report which includes the strategic report on pages 4 to 9 has been approved by the Trustees on 30<sup>th</sup> March 2019 and signed on their behalf by



Sir David Reid, Chair

# **Independent auditor's report to the members and the trustees of The Movement for Non-Mobile Children (Whizz-Kidz)**

## **Report on the audit of the financial statements**

### **Opinion**

In our opinion the financial statements of The Movement for Non-Mobile Children (Whizz-Kidz) (the 'charitable company') and its subsidiary (the 'group'):

- give a true and fair view of the state of the group's and the parent charitable company's affairs as at 31 December 2018 and of the group's and parent charitable company's 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, including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulations 6 and 8 of the Charities Accounts (Scotland) Regulations 2006.

We have audited the financial statements which comprise:

- the consolidated statement of financial activities (incorporating an income and expenditure account);
- the group and parent charitable company balance sheets;
- the consolidated statement of cash flows; and
- the related notes 1 to 21.

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).

### **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 group and of the parent charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the Financial Reporting Council's (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**

We are required by ISAs (UK) to report in respect of the following matters where:

- the trustees' use of the going concern basis of accounting in preparation of the financial statements is not appropriate; or

## **Independent auditor's report to the members and the trustees of The Movement for Non-Mobile Children (Whizz-Kidz) (continued)**

- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the group's and the parent charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

We have nothing to report in respect of these matters.

### **Other information**

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. 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.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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 respect of these matters.

### **Responsibilities of trustees**

As explained more fully in the statement of the responsibilities of the trustees, the trustees (who are also the directors of the charitable company 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 group's and the parent charitable company'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 group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

### **Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and the Companies Act 2006 and report in accordance with those Acts and relevant regulations made or having effect thereunder.



## **Independent auditor's report to the members and the trustees of The Movement for Non-Mobile Children (Whizz-Kidz) (continued)**

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.

A further description of our responsibilities for the audit of the financial statements is located on the FRC's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

### **Report on other legal and regulatory requirements**

#### **Opinions on other matters prescribed by the Companies Act 2006**

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

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

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

#### **Matters on which we are required to report by exception**

Under the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 we are required to report in respect of the following matters if, in our opinion:

- adequate and proper accounting records have not been kept by the parent charitable company or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company 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.

We have nothing to report in respect of these matters.

#### **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 and to the charitable company's trustees, as a body, in accordance with section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006 (as amended). Our audit work has been undertaken so that

## **Independent auditor's report to the members and the trustees of The Movement for Non-Mobile Children (Whizz-Kidz) (continued)**

we might state to the charitable company's members and trustees 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, the charitable company's members as a body and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Nikki Loan FCA  
For and on behalf of Deloitte LLP

Statutory Auditor

London, United Kingdom

Date 26 April 2019

Deloitte LLP is eligible for appointment as auditor for the charity by virtue of its eligibility for appointment as audit of a company under section 1212 of the Companies Act 2006.

## The Movement for Non-Mobile Children (Whizz-Kidz)

### Consolidated statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 December 2018

				2018			2017
	Note	Unrestricted £'000	Restricted £'000	Total £'000	Unrestricted £'000	Restricted £'000	Total £'000
<b>Income from:</b>							
Voluntary Income	2	3,314	2,302	5,616	2,771	3,167	5,938
Contracts Income	3	1,043	-	1,043	1,042	-	1,042
Other Income	4	56	-	56	60	6	66
Investment Income		1	-	1	1	-	1
<b>Total income</b>		<b>4,414</b>	<b>2,302</b>	<b>6,716</b>	<b>3,874</b>	<b>3,173</b>	<b>7,047</b>
<b>Expenditure on:</b>							
Fundraising	5	1,847	26	1,873	1,848	160	2,008
Charitable activities							
Campaigns & Awareness	5	163	21	184	107	136	243
Mobility equipment	5	570	779	1,349	612	770	1,382
Mobility services	5	1,095	514	1,609	1,028	706	1,734
Young People's Services	5	571	529	1,100	279	1,490	1,769
<b>Total expenditure</b>		<b>4,246</b>	<b>1,869</b>	<b>6,115</b>	<b>3,874</b>	<b>3,262</b>	<b>7,136</b>
<b>Net movement in funds</b>		<b>168</b>	<b>433</b>	<b>601</b>	<b>-</b>	<b>(89)</b>	<b>(89)</b>
<b>Reconciliation of funds:</b>							
Total funds brought forward		782	735	1,517	782	824	1,606
<b>Total funds carried forward</b>		<b>950</b>	<b>1,168</b>	<b>2,118</b>	<b>782</b>	<b>735</b>	<b>1,517</b>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 18 to the financial statements.

## The Movement for Non-Mobile Children (Whizz-Kidz)

### Balance sheets

As at 31 December 2018

	Note	The group 2018 £'000	2017 £'000	The charity 2018 £'000	2017 £'000
<b>Fixed assets:</b>					
Tangible assets	11	18	33	18	33
<b>Current assets:</b>					
Debtors	14	223	232	223	132
Cash and Cash equivalents	19	2,524	1,809	2,269	1,797
		2,747	2,041	2,492	1,929
<b>Liabilities:</b>					
Creditors: amounts falling due within one year	15	647	557	392	445
<b>Net current assets</b>		2,100	1,484	2,100	1,484
<b>Total assets less current liabilities</b>		2,118	1,517	2,118	1,517
<b>Funds:</b>					
Restricted income funds	17	1,168	735	1,168	735
Unrestricted income funds:					
Unrestricted funds held as tangible fixed assets	17	16	26	16	26
Free Reserves	17	934	756	934	756
Total unrestricted funds		950	782	950	782
<b>Total funds</b>		2,118	1,517	2,118	1,517

As permitted by Section 408 of the Companies Act 2006, no separate Statement of financial activities is presented in respect of the parent charity. The Profit for the financial year for the parent only is £601k (2017 Loss : £89k ). The financial statements of The Movement for Non-Mobile Children (Whizz-Kidz) (registered number 2444520) were approved by the board of directors and authorised for issue on 30th March 2019. They were signed on its behalf by:



Alastair Mathieson  
Trustee



## The Movement for Non-Mobile Children (Whizz-Kidz)

### Consolidated statement of cash flows

For the year ended 31 December 2018

	Note	2018 £'000	£'000	2017 £'000	£'000
<b>Cash flows from operating activities</b>					
<b>Net income / (expenditure) for the reporting period (as per the statement of financial activities)</b>			<b>601</b>		<b>(89)</b>
Depreciation charges		20		33	
Interest		(1)		(1)	
Donation of fixed assets		(5)		(3)	
Profit on fixed assets disposal		(15)		-	
Decrease in debtors		9		399	
Increase/(decrease) in creditors		90		(617)	
			<u>98</u>		<u>(189)</u>
<b>Net cash provided by / (used in) operating activities</b>			<b>699</b>		<b>(278)</b>
<b>Cash flows from investing activities:</b>					
Dividends, interest and rents from investments		1		1	
Proceeds from the disposal of fixed assets		22		-	
Purchase of fixed assets		(7)		(2)	
<b>Net cash provided by /(used in) investing activities</b>			<b>16</b>		<b>(1)</b>
<b>Change in cash and cash equivalents in the year</b>	19		<b>715</b>		<b>(279)</b>
Cash and cash equivalents at the beginning of the year			1,809		2,088
<b>Cash and cash equivalents at the end of the year</b>	19		<u><b>2,524</b></u>		<u><b>1,809</b></u>

# The Movement for Non-Mobile Children (Whizz-Kidz)

## Notes to the financial statements

For the year ended 31 December 2018

### 1 Accounting policies

#### a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Company meets the definition of a qualifying entity under FRS 102 and has therefore taken advantage of the disclosure exemption available to it in respect of its separate financial statements in relation to presentation of a cash flow statement.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

These financial statements consolidate the results of the charitable company and its wholly-owned subsidiary Whizz Mobility C.I.C. on a line by line basis. Transactions and balances between the charitable company and its subsidiary have been eliminated from the consolidated financial statements. Balances between the two companies are disclosed in the notes of the charitable company's balance sheet. A separate statement of financial activities, or income and expenditure account, for the charitable company itself is not presented because the charitable company has taken advantage of the exemptions afforded by section 408 of the Companies Act 2006.

#### b) Public benefit entity

The charitable company meets the definition of a public benefit entity under FRS 102.

#### c) Going concern

The Board of Trustees has reviewed the charity's financial position and consequently believes there are sufficient resources to manage any foreseeable operational or financial risks. The Board therefore considers there is a reasonable expectation that the charity has adequate resources to continue as a going concern for at least a year from the date of signing this Trustees' report. For this reason the Board of Trustees continues to adopt the going-concern basis of accounting in preparing the accounts.

#### d) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

#### e) Critical accounting judgements & estimates

In the application of the Company's accounting policies, which are described in note 1, the directors may be required to make judgements, estimates and assumptions about the carrying amounts 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 if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

There are currently no critical estimates or judgements requiring disclosure in addition to the accounting policies described.

# The Movement for Non-Mobile Children (Whizz-Kidz)

## Notes to the financial statements

For the year ended 31 December 2018

### 1 Accounting policies (continued)

#### f) Donations of gifts, services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item or received the service, any conditions associated with the donation 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 measured reliably. While we are hugely appreciative of the services provided by our volunteers, in accordance with the Charities SORP (FRS 102), volunteer time is not recognised in the financial statements.

On receipt, donated gifts, professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

#### g) Interest receivable

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

#### h) Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

#### i) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

Costs of raising funds relate to the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose

Expenditure on charitable activities includes the costs of delivering services undertaken to further the purposes of the charity and their associated support costs

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

#### j) Costs of mobility equipment

The costs of mobility equipment are recognised in the financial statements as soon as the order is placed as this creates a legal obligation on the charity and a constructive obligation from the point of view of the beneficiary. The average time between recognition of the liability and payment is 2 months. As mobility equipment is tailored to each child, they do not represent future economic benefit to the charity, and are therefore not capitalised as fixed assets.

#### k) Allocation of support costs

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function, is apportioned on the basis of the number of staff employed in each activity as per note 8.

Governance costs include audit fees, an estimate of key management participation in Board meetings and an allocation of central overhead costs.

Where information about the aims, objectives and projects of the charity is provided to potential beneficiaries, the costs associated with this publicity are allocated to charitable expenditure.

#### l) Operating leases

Rental charges are charged on a straight line basis over the term of the lease.

#### m) Tangible fixed assets

Items of equipment are capitalised where the purchase price exceeds £500. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

Fixtures, Fittings & Computer Equipment	3-5 years
Motor Vehicles	4 years
Short Leasehold improvements	lease term

# The Movement for Non-Mobile Children (Whizz-Kidz)

## Notes to the financial statements

For the year ended 31 December 2018

### 1 Accounting policies (continued)

#### n) Financial assets and liabilities

Financial assets and financial liabilities are recognised when the Company becomes a party to the contractual provisions of the instrument.

Financial assets which qualify as basic financial instruments as laid out in FRS 102 paragraph 11.8, including trade and other receivables and cash and bank balances. These are valued at amortised cost and assessed for impairment at the end of each reporting period.

Financial assets are derecognised when and only when (a) the contractual right to the cash flows from the financial asset expire or are settled, (b) the Company transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or (c) the Company, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the Company after deducting all of its liabilities. All financial assets and liabilities are initially measured at transaction price (including transaction costs) unless the arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

#### o) Investments in subsidiaries

Investments in subsidiaries are at cost less provision for impairment.

#### p) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

#### q) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account. Short term deposits represent an instant access interest bearing special reserve account.

#### r) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

The charity only has 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

#### s) Pensions

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable and the charity has no other liability under the scheme.

#### t) Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

The parent company is a registered charity and has no liability to corporation tax on its charitable activities under the Corporation Tax Act 2010 (chapters 2 and 3 of part ii, section 466 onwards) or Section 256 of the Taxation for Chargeable Gains Act 1992, to the extent surpluses are applied to its charitable purposes.

## The Movement for Non-Mobile Children (Whizz-Kidz)

### Notes to the financial statements

For the year ended 31 December 2018

#### 2 Voluntary Income

			2018		2017	
	Unrestricted £'000	Restricted £'000	Total £'000	Unrestricted £'000	Restricted £'000	Total £'000
Corporate	768	611	1,379	500	464	964
Marathons & Challenge Events	1,552	1	1,553	1,290	-	1,290
Individual Giving ( 2a)	446	25	471	288	-	288
Major Donors	54	-	54	128	15	143
Regional	-	-	-	105	14	119
Statutory & Trusts ( 2b)	494	1,665	2,159	460	2,674	3,134
	<u>3,314</u>	<u>2,302</u>	<u>5,616</u>	<u>2,771</u>	<u>3,167</u>	<u>5,938</u>
<b>Details of Voluntary Income</b>						
			2018		2017	
	Unrestricted £'000	Restricted £'000	Total £'000	Unrestricted £'000	Restricted £'000	Total £'000
<b>a Individual Giving</b>						
Legacies	209	18	227	46	-	46
Individual Donations	237	7	244	242	-	242
<b>Total Individual Giving Income</b>	<u>446</u>	<u>25</u>	<u>471</u>	<u>288</u>	<u>-</u>	<u>288</u>
<b>b Statutory and Trust Income</b>						
<b>Statutory</b>						
The National Lottery Community Fund- Reaching Communities - 'Wheels in Motion'	-	-	-	-	1,599	1,599
The National Lottery Community Fund - People and Places Fund - Kidz in the Lead!	-	165	165	-	85	85
The National Lottery Community Fund - Transforming Lives	-	92	92	-	-	-
The National Lottery Community Fund - Reaching Communities	-	82	82	-	-	-
The National Lottery Community Fund - Awards for all	-	10	10	-	-	-
The Greater London Authority: Young Londoner's Fund	-	31	31	-	-	-
Others for mobility equipment, therapists, camps and other charitable purposes	-	-	-	-	20	20
Sub-total for Statutory	-	380	380	-	1,704	1,704
<b>Trusts</b>						
The Edward Gostling Foundation	-	250	250	-	403	403
BBC Children In Need	-	10	10	-	5	5
Players of People's Postcode Lottery	350	500	850	350	-	350
Zochonis Trust	-	48	48	-	20	20
The City Bridge Trust	-	63	63	-	37	37
The Crerar Hotels Trust	-	-	-	-	5	5
Stavros Niarchos Foundation	-	-	-	-	32	32
The Kytes Trust	-	6	6	-	4	4
Masonic Charitable Foundation	-	-	-	-	48	48
R S MacDonald Charitable Trust	-	10	10	-	10	10
Florence Nightingale Trust	-	18	18	-	12	12
The Light Fund	-	5	5	-	5	5
Others for mobility equipment, therapists, camps and other charitable purposes	144	375	519	110	389	499
Sub-total for Trust	<u>494</u>	<u>1,285</u>	<u>1,779</u>	<u>460</u>	<u>970</u>	<u>1,430</u>
<b>Total Statutory and Trust Income</b>	<u>494</u>	<u>1,665</u>	<u>2,159</u>	<u>460</u>	<u>2,674</u>	<u>3,134</u>

## The Movement for Non-Mobile Children (Whizz-Kidz)

### Notes to the financial statements

For the year ended 31 December 2018

#### 3 Contracts Income

	Unrestricted £'000	Restricted £'000	2018 Total £'000	Unrestricted £'000	Restricted £'000	2017 Total £'000
Whizz-Mobility CIC NHS income	1,043	-	1,043	1,042	-	1,042
	<u>1,043</u>	<u>-</u>	<u>1,043</u>	<u>1,042</u>	<u>-</u>	<u>1,042</u>

#### 4 Other Income

	Unrestricted £'000	Restricted £'000	2018 Total £'000	Unrestricted £'000	Restricted £'000	2017 Total £'000
Gifts in Kind	5	-	5	3	-	3
Pro Bono Income	35	-	35	21	-	21
Other	16	-	16	36	6	42
	<u>56</u>	<u>-</u>	<u>56</u>	<u>60</u>	<u>6</u>	<u>66</u>

## The Movement for Non-Mobile Children (Whizz-Kidz)

### Notes to the financial statements

For the year ended 31 December 2018

#### 5 Analysis of expenditure - Current Year

a. 2018	Fundraising	Charitable activities			Young People's Services	2018 Total	2017 Total
		Campaigns & Awareness	Mobility equipment	Mobility services			
	£'000	£'000	£'000	£'000	£'000	£'000	£'000
<b>Direct costs:</b>							
Staff costs (Note 7)	923	116	-	883	560	2,482	3,296
Promotional & Advertising	124	15	-	6	1	146	122
Travel & Accommodation	15	2	-	54	59	130	189
Marathons & Challenge Events	339	-	-	-	-	339	321
Personal Assistants	-	-	-	1	50	51	123
Wheelchairs & Mobility Equipment	-	-	1,349	-	-	1,349	1,382
Recruitment & Training	15	1	-	16	1	33	85
Depreciation	-	-	-	6	-	6	14
Other direct cost	85	3	-	298	153	539	518
<b>Total Direct Costs</b>	<b>1,501</b>	<b>137</b>	<b>1,349</b>	<b>1,264</b>	<b>824</b>	<b>5,075</b>	<b>6,050</b>
<b>Support costs:</b>							
Staff Costs (Note 7)	167	21	-	155	124	467	528
Rent, rates, insurance & services	136	17	-	126	101	380	353
Support IT Contracts	12	2	-	11	9	34	50
Recruitment & Training	7	1	-	6	5	19	9
Legal	15	2	-	13	11	41	48
Bank Charges	2	-	-	3	2	7	5
Depreciation	5	1	-	5	3	14	19
Other Support Expenses	9	1	-	8	7	25	26
<b>Governance costs</b>							
Staff Costs (Note 7)	5	1	-	5	4	15	13
Other Support Expenses	14	1	-	13	10	38	35
<b>Total Support &amp; Governance costs</b>	<b>372</b>	<b>47</b>	<b>-</b>	<b>345</b>	<b>276</b>	<b>1,040</b>	<b>1,086</b>
<b>Total expenditure 2018</b>	<b>1,873</b>	<b>184</b>	<b>1,349</b>	<b>1,609</b>	<b>1,100</b>	<b>6,115</b>	
Total expenditure 2017	2,008	243	1,382	1,734	1,769	-	7,136

Support Costs consists of the following:

	2018 £'000	2017 £'000
Central Admin Costs	639	629
Finance	219	242
HR	97	109
IT	85	106
<b>Total Support &amp; Governance cost</b>	<b>1,040</b>	<b>1,086</b>

Of the total expenditure £4,246k was unrestricted (2017: £3,874k) and £1,869k was restricted (2017: £3,262k).

## The Movement for Non-Mobile Children (Whizz-Kidz)

### Notes to the financial statements

For the year ended 31 December 2018

#### 5 Analysis of expenditure - Prior Year

b. 2017	Charitable activities					2017 Total	2016 Total
	Fundraising	Campaigns & Awareness	Mobility equipment	Mobility services	Young People's Services		
	£'000	£'000	£'000	£'000	£'000	£'000	£'000
<b>Direct costs:</b>							
Staff costs (Note 7)	1,095	157	-	1,042	1,002	3,296	3,663
Promotional & Advertising	94	26	-	-	2	122	183
Travel & Accommodation	21	1	-	65	102	189	263
Marathons & Challenge Events	321	-	-	-	-	321	314
Personal Assistants	-	-	-	-	123	123	204
Wheelchairs & Mobility Equipment	-	-	1,382	-	-	1,382	1,478
Recruitment & Training	67	3	-	5	10	85	112
Depreciation	-	-	-	14	-	14	14
Other direct cost	74	9	-	244	191	518	491
<b>Total Direct Costs</b>	<b>1,672</b>	<b>196</b>	<b>1,382</b>	<b>1,370</b>	<b>1,430</b>	<b>6,050</b>	<b>6,722</b>
<b>Support costs:</b>							
Staff Costs (Note 7)	163	23	-	177	165	528	541
Rent, rates, insurance & services	109	16	-	118	110	353	312
Support IT Contracts	15	2	-	17	16	50	35
Recruitment & Training	3	-	-	3	3	9	22
Legal	15	2	-	16	15	48	74
Bank Charges	2	-	-	2	1	5	4
Depreciation	6	1	-	6	6	19	28
Other Support Expenses	8	1	-	9	8	26	31
<b>Governance costs</b>							
Staff Costs (Note 7)	4	1	-	4	4	13	12
Other Support Expenses	11	1	-	12	11	35	32
<b>Total Support &amp; Governance costs</b>	<b>336</b>	<b>47</b>	<b>-</b>	<b>364</b>	<b>339</b>	<b>1,086</b>	<b>1,091</b>
<b>Total expenditure 2017</b>	<b>2,008</b>	<b>243</b>	<b>1,382</b>	<b>1,734</b>	<b>1,769</b>	<b>7,136</b>	
Total expenditure 2016	2,036	233	1,478	1,736	2,330	-	7,813

Support Costs consists of the following:

	2017	2016
	£'000	£'000
Central Admin Costs	629	589
Finance	242	237
HR	109	129
IT	106	136
<b>Total Support &amp; Governance cost</b>	<b>1,086</b>	<b>1,091</b>

Of the total expenditure £3,874k was unrestricted (2016: £4,061k) and £3,262k was restricted (2016: £3,752k).



## The Movement for Non-Mobile Children (Whizz-Kidz)

### Notes to the financial statements

For the year ended 31 December 2018

#### 6 Net incoming resources for the year

This is stated after charging / (crediting):

	2018	2017
	£'000	£'000
Depreciation	20	33
Profit on disposal of fixed assets	(15)	-
Operating lease rentals:		
Property	206	190
Equipment	12	11
Auditor remuneration (excluding VAT):		
Audit of the financial statements	22	21
Other services	-	10
	<u>20</u>	<u>33</u>

#### 7 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

Staff costs were as follows:

	2018	2017
	£'000	£'000
Salaries and wages	2,553	3,256
Redundancy and termination costs	7	24
Social security costs	246	313
Pension contributions	89	113
Health Insurance	22	26
Temporary Staff	47	105
	<u>2,964</u>	<u>3,837</u>

The following number of employees received employee benefits (excluding employer pension & employer national insurance costs ) during the year between:

	2018	2017
	No.	No.
£60,000 - £69,999	1	-
£70,000 - £79,999	1	-
£80,000 - £89,999	2	3
£100,000 - £109,999	1	1
	<u>1</u>	<u>1</u>

The total employee benefits including pension contributions and employer national insurance of key management personnel were £429,629 (2017: £568,328). Key management personnel in 2018 include the Chief Executive, Director of People & Engagement, Director of Services, Director of Fundraising and Director of Finance.

The charity Trustees were not paid expenses and were not paid or received any other benefits from employment with the charity in the year (2017: £nil).

# The Movement for Non-Mobile Children (Whizz-Kidz)

## Notes to the financial statements

For the year ended 31 December 2018

### 8 Staff numbers

The average number of employees (full-time equivalent) during the year was as follows:

	2018 No.	2017 No.
Mobility services	23.0	27.0
Campaigns & Awareness	3.0	3.0
Young People's Services	18.0	25.0
Fundraising	24.0	25.0
Support	8.8	8.8
Governance	0.2	0.2
	77.0	89.0
	77.0	89.0

The average number of employees (not full-time equivalent) was as follows:

2018 No.	2017 No.
84	106
84	106

### 9 Related Party Transactions

One of the Trustees for the charity, Andrew Granger, is a partner for Taylor Wessing LLP who acted as the charity's solicitors during the year. Taylor Wessing LLP provided advice on both a pro bono basis and at reduced fees. The overall value of the fees invoiced during the year at the reduced rates was £500 (2017: £7,531) with zero balance outstanding at year end.

Dan Mathews of Ernst & Young was appointed to the Board of Trustees in March 2018. Ernst & Young provide advice on a pro bono basis.

Total donations received from related parties in 2018 amounted to £37,390 (2017: £24,142) with additional pro bono income £35,000 (2017: £20,000).

### 10 Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

### 11 Tangible fixed assets

#### The group and charity

	Freehold property £'000	Fixtures and fittings £'000	Computer equipment £'000	Motor vehicles £'000	Total £'000
<b>Cost</b>					
At the start of the year	89	53	224	53	419
Additions in year	-	-	12	-	12
Disposals in year	-	-	(21)	(35)	(56)
	89	53	215	18	375
	89	53	215	18	375
<b>Depreciation</b>					
At the start of the year	89	53	205	39	386
Charge for the year	-	-	14	6	20
Eliminated on disposal	-	-	(21)	(28)	(49)
	89	53	198	17	357
	89	53	198	17	357
<b>Net book value</b>					
<b>At the end of the year</b>	-	-	17	1	18
	-	-	17	1	18
At the start of the year	-	-	19	14	33
	-	-	19	14	33

All of the above assets are used for charitable purposes.

## The Movement for Non-Mobile Children (Whizz-Kidz)

### Notes to the financial statements

For the year ended 31 December 2018

#### 12 Subsidiary undertaking

The charitable company owns the whole of the issued ordinary share capital of Whizz-Mobility CIC, which registered as community interest company in October 2011 and was originally incorporated in the United Kingdom on 2 May 2001. Whizz-Mobility CIC registration office is the same as the charity registered office in page 1. All activities have been consolidated on a line by line basis in the statement of financial activities. Available profits are gift aided to the charitable company via deed of covenant. A summary of the results of the subsidiary is shown below:

	2018 £'000	2017 £'000
Income	1,043	1,042
Expenditure	(1,035)	(1,017)
Net Income for the financial year	<u>8</u>	<u>25</u>
Gift aid to parent undertaking	(8)	(25)
Result for the financial year	<u>-</u>	<u>-</u>

Aggregate capital and reserves of Whizz-Mobility CIC as at 31 December 2018 are £1 (2017: £1).

#### 13 Parent charity

The parent charity's gross income and the results for the year are disclosed as follows:

	2018 £'000	2017 £'000
Gross income	5,692	6,042
Result for the year	<u>601</u>	<u>(89)</u>

#### 14 Debtors

	The group		The charity	
	2018 £'000	2017 £'000	2018 £'000	2017 £'000
Trade debtors	70	13	-	-
Prepayments	79	95	71	83
Other debtors	74	124	51	49
Due from subsidiary company	-	-	101	-
	<u>223</u>	<u>232</u>	<u>223</u>	<u>132</u>

#### 15 Creditors: amounts falling due within one year

	The group		The charity	
	2018 £'000	2017 £'000	2018 £'000	2017 £'000
Amount owing to subsidiary	-	-	-	24
Trade creditors	315	316	169	229
Creditors for mobility equipment	186	111	94	76
Taxation and social security	85	92	85	92
Accruals	61	38	44	24
Deferred income	-	-	-	-
	<u>647</u>	<u>557</u>	<u>392</u>	<u>445</u>

#### 16 Deferred income

There is no deferred income in 2018 or in 2017

## The Movement for Non-Mobile Children (Whizz-Kidz)

### Notes to the financial statements

For the year ended 31 December 2018

#### 17 Analysis of group net assets between funds

	General unrestricted £'000	Restricted funds £'000	Total funds £'000
<b>2018</b>			
Tangible fixed assets	16	2	18
Net current assets	934	1,166	2,100
<b>Net assets at the end of 2018</b>	<b>950</b>	<b>1,168</b>	<b>2,118</b>
<b>2017</b>			
Tangible fixed assets	26	7	33
Net current assets	756	728	1,484
<b>Net assets at the end of 2017</b>	<b>782</b>	<b>735</b>	<b>1,517</b>

#### 18 Movements in funds

<b>a. 2018</b>	At 1/1/2018 £'000	Incoming resources £'000	Outgoing resources £'000	Transfers £'000	At 31/12/2018 £'000
<b>Restricted funds:</b>					
Mobility Equipment	492	690	(724)	(78)	380
Mobility Therapists & Support Services	135	486	(536)	20	105
Young People's Services	108	626	(419)	58	373
Wheels of Change Project	-	500	(190)	-	310
<b>Total restricted funds</b>	<b>735</b>	<b>2,302</b>	<b>(1,869)</b>	<b>-</b>	<b>1,168</b>
<b>Unrestricted funds:</b>					
<b>General funds</b>	<b>782</b>	<b>4,414</b>	<b>(4,246)</b>	<b>-</b>	<b>950</b>
<b>Total unrestricted funds</b>	<b>782</b>	<b>4,414</b>	<b>(4,246)</b>	<b>-</b>	<b>950</b>
<b>Total funds</b>	<b>1,517</b>	<b>6,716</b>	<b>(6,115)</b>	<b>-</b>	<b>2,118</b>

Please refer to restricted fund comments on page 31.

<b>b. 2017</b>	At 1/1/2017 £'000	Incoming resources £'000	Outgoing resources £'000	Transfers £'000	At 31/12/2017 £'000
<b>Restricted funds:</b>					
Mobility Equipment	724	642	(775)	(99)	492
Mobility Therapists & Support Services	44	525	(483)	49	135
Young People's Services	56	2,006	(2,004)	50	108
<b>Total restricted funds</b>	<b>824</b>	<b>3,173</b>	<b>(3,262)</b>	<b>-</b>	<b>735</b>
<b>Unrestricted funds:</b>					
<b>General funds</b>	<b>782</b>	<b>3,874</b>	<b>(3,874)</b>	<b>-</b>	<b>782</b>
<b>Total unrestricted funds</b>	<b>782</b>	<b>3,874</b>	<b>(3,874)</b>	<b>-</b>	<b>782</b>
<b>Total funds</b>	<b>1,606</b>	<b>7,047</b>	<b>(7,136)</b>	<b>-</b>	<b>1,517</b>

## The Movement for Non-Mobile Children (Whizz-Kidz)

### Notes to the financial statements

For the year ended 31 December 2018

#### Purposes of restricted funds

##### Mobility Equipment

Income carrying a restriction by the donor for the general purchase of powered and manual wheelchairs and other mobility equipment. Some restrictions are specifically linked to territories.

##### Mobility Therapists & Support Services

Income carrying a restriction to fund the cost of our therapist network and mobility engineers.

##### Young People's Services

Income carrying a restriction to support the delivery of our young people's services including clubs, wheelchair skills training, camps and work placements.

##### Wheels of Change Project

Restricted to a project to re-imagine the powered wheelchair for the 21st century.

##### Transfers

This represents changes in the type of restriction for some funds which were donated with the flexibility to be used over multiple restrictions.

#### 19 Analysis of group cash and cash equivalents

	At 1 January 2018 £	Cash flows £	Other changes £	At 31 December 2018 £
Cash in hand	1,229	714	-	1,943
Short term deposits	580	1	-	581
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total group cash and cash equivalents</b>	<b>1,809</b>	<b>715</b>	<b>-</b>	<b>2,524</b>

#### 20 Operating lease commitments

The group's and Charity total future minimum lease payments under non-cancellable operating leases is as follows for each of the following periods:

	Property		Equipment	
	2018 £	2017 £	2018 £	2017 £
Less than one year	184	184	12	12
One to five years	46	230	13	25
Over five years	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
	<b>230</b>	<b>414</b>	<b>25</b>	<b>37</b>

#### 21 Legal status of the charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

