

Company number: 2444520
Charity number: 802872
OSCR number: SCO42607

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

Report and financial statements
For the year ended 31 December 2015

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

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For the year ended 31 December 2015

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

Reference and administrative information

For the year ended 31 December 2015

Company number 2444520

Charity number 802872

OSCR number: SCO42607

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:

Matthew Bell
Dr. Charles Fairhurst
Pam Garside
Andrew Granger
Steven John
Alastair Mathieson
Adrian Pitts
Alison Reed
Sir David Reid Chair
Peter Scott
Richard Verden
Paul Weinberger

Key management Ruth Owen Chief Executive
Personnel

Bankers The Royal Bank of Scotland
119/121 Victoria Street
LONDON
SW1E 6RA

HSBC Bank plc
92 Kensington High Street
LONDON
W8 4SH

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

Reference and administrative information

For the year ended 31 December 2015

Solicitors Taylor Wessing LLP
5 New Street Square
LONDON
EC4A 3TW

Auditors Sayer Vincent LLP
Chartered Accountants and Statutory Auditors
Invicta House
108-114 Golden Lane
LONDON
EC1Y 0TL

The trustees present their report and the audited financial statements for the year ended 31 December 2015.

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. The review looks 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 for 2016

- 1 Continue to empower disabled children and young people, helping to bring their voice and priorities to the NHS and the wider world via youth advisory bodies, and campaigning activities, such as our Travel Campaign.
- 2 Deliver on the second year of our Wheels in Motion programme, supported by the Big Lottery Fund, helping more disabled children than ever before to become independent through crucial training and personal and social development.
- 3 Foster our future sustainability by building a service which is increasingly led or co-led by volunteers and by developing products and services which deepen our engagement with supporters.
- 4 Encourage growth in voluntary income through continuing to enhance our donor care and fundraising in order to deliver our charitable mission.

- 5 Continue to demonstrate our innovation and best practice and work with vigour to encourage the NHS and Department of Health to improve the provision of appropriate wheelchair services.

Strategic report

Achievements and performance

2015 was a landmark year for Whizz-Kidz, marking 25 years since the charity was founded. To make a meaningful difference to beneficiaries, every organisation must start with small yet significant goals. In 1989, Mike Dickson, Founder of Whizz-Kidz, set out to change one child's life, and the consequences were enormous. In our 25th year, Whizz-Kidz supported over 2,600 disabled children and young people through the provision of essential mobility equipment and youth services both through the charity and its subsidiary Whizz-Mobility CIC. In total, this means that since it was founded, Whizz-Kidz has transformed the lives of over 20,000 disabled children and young people across the UK, by providing them with the equipment, training and opportunities to become more independent and reach their true potential. However, with over 70,000 children and young people in the UK whose needs are varied, complex and dynamic, our work is never done.

We continue to experience an increasingly tough environment for fundraising, but we remain committed to our strategy to deliver an outstanding and unique service to young wheelchair users and, despite challenges, last year the Whizz-Kidz team delivered more training schemes, works skills days and Whizz-Kidz camps than ever before.

Thanks to outstanding support from the Big Lottery Fund and other significant donors, our Young People's Services continue to grow. As we enter the second year of our three-year Wheels in Motion project, funded by the Big Lottery Fund, Whizz-Kidz is reaching thousands of disabled children and young people with life-changing experiences. In 2015, our Young People's Services team delivered 3,755 opportunities for disabled young people to attend our services, such as ambassador (youth) club meetings, wheelchair skills training sessions, Camp Whizz-Kidz, work placements and work skills days. Our Young People's Services continue to have an impact on the lives of disabled children, with 97% stating that they feel less isolated and 93% noting their increased ambition, due in part to their involvement with Whizz-Kidz.

Young wheelchair users and their personal needs and stories are at the heart of all we do at Whizz-Kidz. Our Kidz Board and our young ambassadors are given a voice to influence, shape and help us to improve the services we provide for young people. In 2015 we continued to ensure that Young Leaders and Volunteers are central to our work, with 36% of events in England supported by Volunteers and Young Leaders.

We know that thousands of disabled children and young people in the UK are waiting for a wheelchair that will give them the freedom to fully enjoy their childhood, and so last year we were delighted to support almost 1,100 children through the provision of essential mobility equipment. Through our 'Child in a Chair in a Day' programme, 89% of disabled children received their

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Trustees' annual report

For the year ended 31 December 2015

mobility equipment on the same day of their assessment. Whizz-Kidz continues to drive up standards of customer service and satisfaction, as well as listening to the 'customer voice'. This commitment can be seen in the independent ratings site, iWantGreatCare.org, which is the Trip Advisor for healthcare. This allows families and children to rate and review our equipment and wheelchair services. We have five-star ratings in 80% of reviews for our charitable wheelchair provision and NHS partnerships. This allows Whizz-Kidz's service to be directly responsive and accountable to the opinions of those we serve.

Our 2015 poll of wheelchair users, their carers and families found that 77% experience problems which prevent them from travelling as independently as they wish. Shockingly, two thirds also said they simply do not feel confident enough to use public transport at all. We listened to their concerns and launched our national travel campaign, Get on Board, calling for more inclusive transport for wheelchair users. So far, our campaign has achieved coverage in the Mirror, BBC Radio Five Live, LBC and ITV London, ITV Meridian and local newspapers. Over 25 MPs attended our parliamentary drop-in event and we have successfully engaged with the Department for Transport and the Shadow team.

Whizz-Kidz believes that by working with external organisations we can drive positive change and make a lasting difference to young wheelchair users' experience of travel. Because of this we established an Accessible Travel Alliance as part of the Get on Board campaign, bringing together operators from across the transport sector to draw on the expertise of the Whizz-Kidz network, to spearhead improvements and share best practice. The Accessible Travel Alliance includes; Gatwick, Heathrow, National Express, Omniserv, Transport for London, Stage Coach and Virgin Atlantic.

A year on from the launch of the National Wheelchair Leadership Alliance, Whizz-Kidz is a member of a national campaign – Right Chair, Right Time, Right Now – aimed at raising awareness of issues in wheelchair services. The campaign, chaired by Baroness Tanni Grey-Thompson, highlights the challenges wheelchair users encounter. The Alliance will seek to influence commissioners, senior stakeholders and providers in order to achieve its aims and we look forward to working towards our collective goal of improved support for wheelchair users.

Our achievements for 2015 were only possible due to the exceptional support of our corporate partners, trusts and lotteries, and individual fundraisers. Particular highlights include: ASDA raising an incredible £236,000 through a supplier engagement event; Jardine Motors Group raising almost £225,000 through staff fundraising and providing a new vehicle which they generously donated to join our growing Mobile Community Services fleet; Southern Co-op raising just over £260,000 from staff and customer activity in the South of England; Travis Perkins raising more than £110,000 through various activities, including our Beat The Brecons corporate challenge and also donating a van to our Mobile Community Services Fleet and BMW Group UK Group raising almost £190,000 through varied staff activities.

We are grateful too for a growing base of individual supporters. This year we received almost £230,000 in donations from over 2,500 regular direct debit givers. We are immensely grateful to

all the donors who make a personal commitment to supporting Whizz-Kidz who help us to be more sustainable by reducing our dependence on giving institutions. We would also like to acknowledge legacy gifts from the late Martin Ward-Fletcher, Averil Joy Groom and Sheila Roberta Caiden.

During our special 25th year, we were delighted to honour our long-standing partner the ACT Foundation who generously donated £138,000 in 2015. It was also our pleasure to celebrate the contribution of Postcode Care Trust, who thanks to the incredible generosity of their players, donated £250,000 to Whizz-Kidz. Our training and educational activities for disabled children would not have been possible without the continued support of many trusts including BBC Children in Need, The True Colours Trust, The City Bridge Trust or without generous new supporters, such as the Stavros Niarchos Foundation and the Tuixen Foundation – we are immensely grateful to them all.

In other achievements, our dedicated major donors once again demonstrated outstanding support for our work. Special thanks go to Rahul Moodgal and Harriet Green OBE for their continued passion and commitment towards transforming the lives of young disabled people. We are also enormously grateful to Charlotte Grobier OBE, Founder of Give it Away. Her wonderful gift of £55,000 has provided much-needed mobility equipment for 20 children in the London area as well as sponsorship of the Awards she presented to 10 young achievers at our 25th anniversary event in June. Four young people in the North of England were also delighted to each receive a powered wheelchair thanks to a fabulous £20,000 donation from an anonymous donor.

We must also extend our thanks to the high-profile supporters who give their time and expertise to support the Charity. We were delighted to present the first of Whizz-Kidz 25th Anniversary Awards to our founder Mike Dickson and other long-term supporters, whose support for Whizz-Kidz has been remarkable. We invited our Patrons, Jamie Murray and Nina Hossain, to Hampton Court to celebrate our 25th anniversary where we also thanked them for their commitment to Whizz-Kidz.

Finally, it would not be possible for Whizz-Kidz to deliver the unique services to transform the lives of thousands of disabled children and young people's lives across the UK without the hard work of our staff and volunteers. This year we appointed more regional coordinators to reach out to young disabled wheelchair users and, to support the growing number of requests from parents and service users, we have also invested in developing our customer services team enabling us to answer calls and requests in good time. In 2016 we will remain committed to develop and invest in all our staff and volunteers.

On behalf of the trustees, I would like to thank all of the Whizz-Kidz team, our many supporters – including our corporate partners who contribute invaluable pro bono services and expertise. These include Taylor Wessing, Morgan Stanley, Frontier Economics and Deloitte.

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We also pay tribute to our Kidz Board and the network of Whizz-Kidz Ambassadors across the UK who make sure young people's voices are at the heart of the decisions the charity makes, raising awareness about issues that affect them every day.

In the year ahead we will stay committed and passionate about transforming the lives of many more young disabled people and their families across the UK.

Financial review

Total income in 2015 at £7.9m was £1.6m up on 2014 but £0.7m less than planned with almost half of this variance in unrestricted income. Regional income was particularly disappointing with income levels down 36% on the previous year and less than half the levels that were planned. Contracts income of £1.1m via our subsidiary Whizz-Mobility C.I.C, was on plan for the year but down 17% on 2014. Notes 2 & 3 of the accounts provide a more detailed review of the year on year income position.

The income shortfall versus plan, allied to the fact that we started the year with the lowest level of free reserves in some years, called for a high degree of scrutiny over all areas of discretionary spending with support costs kept at prior year levels. Expenditure on fundraising is in line with spending levels in the previous year and a reflection of our fundraising activities, with £0.5m being spent on fundraising from challenge events including the London Marathon and investment of £0.2m in our individual giving programme. While income from challenge events is generally realised within the year in which expenditure occurs, individual giving income is an investment in fundraising which sees a return over a much longer period of three to five years. Investing in individual giving is in line with our strategic objective to build greater sustainability in our income portfolio. Spending on charitable activities however, was 16% or £0.8m up on 2014 benefiting substantially from the generous support of the Big Lottery Fund for the provision of our renowned young people's services (clubs, camps, work placements etc.) with spending of £2.1m compared to £1.5m in 2014. This was £0.3m less than originally planned due mainly to challenges in ramping up to the planned activity levels. We spent £1.4m on mobility equipment which was £0.1m less than plan and prior year, with a further £1.7m on the cost of providing the mobility services through our therapists, mobility engineers and children's services administrative costs.

Total funds at the end of the year of £1.6m were £0.4m higher as a result of the net income generated in 2015. Unrestricted funds of £0.6m is £0.2m higher than last year due to a combination of cuts to unrestricted expenditure levels and the allocation of higher levels of management support costs against restricted income with the funder's agreement.

Principal risks and uncertainties

The key risks are identified in a risk register which is presented to the Audit Committee and the Board. The risk register is regularly reviewed and updated by the Senior Management Team. It details the scope of each risk and actions taken to manage such risk. A key risk for the charity is the ability to generate sufficient levels of unrestricted income to support the day to day running costs of the charity and allow the degree of flexibility required to achieve our long terms goals. We

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continue to keep a tight control on spending while exploring opportunities to invest and grow our unrestricted income. The increased volume of young people's services and our plans to have those services volunteer led, increases the risk of an untoward incident adversely affecting one of our beneficiaries with the possible additional damage to Whizz-Kidz brand and reputation. Whizz-Kidz services are already ISO9001 accredited and we are in the process of registering our camps with Ofsted. We are also reviewing our children and young people's support services seeking the support of external advisers where appropriate. We believe the combination of quality based and volunteer accreditations, the support of external advisers in reviewing all areas of governance, and enhanced training and awareness programs, will together help to reduce the risk of an untoward incident. An additional key risk which has been discussed, is the potential for cyber and data security breaches. We are working with our corporate partners on a review of our security in this area, have recently upgraded our protection mechanisms to increase the likelihood of capturing any threats at source, and have sought additional insurance to cover us against the financial consequences of any such potential breach.

The principal uncertainty for Whizz-Mobility CIC relates to contract income where we have recently participated in a bid process to retain the management of the wheelchair service in Tower Hamlets with the current contract ending in June 2016.

Despite the above, the trustees do not consider there to be any material uncertainties about the charitable company's ability to continue as a going concern.

Reserves policy

Whizz-Kidz Reserves Policy calls for a Cyclical Fund with a fixed and variable element. The total Cyclical Fund has historically been set at 25% of the annual net cost of unrestricted staff and establishment costs.

The Cyclical fund has been set up predominantly to assist in managing the charity's fluctuating cashflow due to the seasonality of events. In 2015 this called for a designated fund of £579,000 under the reserves policy. Total unrestricted reserves at year end were £608,000 (2014: £436,000). Our operating plan for 2016 to 2018 outlines a gradual path to further rebuild our reserves through a combination of controlling areas of unrestricted expenditure while finding ways to invest in and broaden our fundraising portfolio.

Plans for the future

In 2016 we remain committed to our ongoing objectives of delivering mobility equipment provision by collaborating with and across the NHS and, through partners such as iWantGreatCare, we will reinforce the importance of the customer's influence to affect best practice and person-centred care. Improving wheelchair provision is paramount and we are committed to working with the NHS to improve delivery of services and provision, including through Personal Health Budgets. We think it's important for wheelchair users to take control of their health care to give them choice and greater independence.

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Sustainability is central to our work because we recognise the need to develop new and cost-effective ways of meeting our customers' needs and to diversify our fundraising and income-generation mix. We will greatly enhance our volunteer function, develop an attractive kitemark product for companies and focus on forming meaningful partnerships, both regional and national, which can both save cost, drive income streams and offer added value for disabled children and their families across the UK.

We still face a challenging fundraising landscape and so continue to invest in the growth and diversification of unrestricted income, including a model of working with our corporate partners which maximises unrestricted funds whilst promoting our ethos of empowering and preparing young disabled people for the future. We will expand the services we offer across the UK to reach a greater number of children and young people.

Structure, governance and management

The organisation is a charitable company limited by guarantee, incorporated on 20 November 1989 and registered 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 six department heads.

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 increased activity in Scotland, which accounts for approximately 5% of our services including several Ambassador Clubs, we registered as a charity with the Office of the Scottish Charity Regulator in 2011.

In addition, there is the Kidz Board. The Kidz Board consists of 12 young people aged 13-18 who have all benefited from having mobility equipment from the charity. Members apply and are voted

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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.

The appointment and recruitment of trustees

The charity has developed policies and procedures in this area. 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.

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 while the Fundraising Committee provides support to the CEO and the Fundraising Director in the development and implementation of the Fundraising Strategy.

Ensuring Highest Standards of Fundraising Practice

Whizz-Kidz acknowledges that the generosity of its donors and sponsors enables the charity to carry out its important work, and the organisation and its beneficiaries are very grateful for donations and other benefits received. Our approach to ethical fundraising has been created to foster respectful and successful fundraising with our communities. Whizz-Kidz is committed to the highest ethical standards in the way it solicits funds, keeps a record of donations and information about supporters and engages with donors or potential donors. As part of our commitment to ethical fundraising, we recognise that all donors are entitled to expect the highest standards of good practice from Whizz-Kidz.

The Board of Trustees is fully committed to helping the sector to improve public trust in charities and fundraising and in ensuring the early adoption of recommendations arising from improved regulation by the Charity Commission. Whizz-Kidz's Trustees continue to recognise their responsibilities and will continue to support Whizz-Kidz to achieve the highest standards of fundraising practice, by continued scrutiny, participation, involvement and monitoring of activities.

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.

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

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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 are subject to the same remuneration policies as all other staff and have the same level of benefits available to them.

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.

Whizz-Kidz provides a pension plan via Scottish Widows, to which all eligible employees are auto-enrolled. Anyone who does not qualify in this way may opt to join. The standard contribution is three percent of salary which is matched by Whizz-Kidz as the employer. Staff may opt to make higher contributions which we will match to a maximum of six percent.

The levels of salary together with other benefits such as annual leave and pensions are generally reviewed annually depending largely on the financial performance of Whizz-Kidz. Salaries can also be influenced by individual performance management reviews, staff turnover, the pay and benefits in organisations employing comparable workers, and the annual operating plan.

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).

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 group and of the incoming resources and application of resources, including the income and expenditure, of the charitable company or 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 and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- 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 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 group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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Trustees' annual report

For the year ended 31 December 2015

In so far as the trustees are aware:

- There is no relevant audit information of which the charitable company's auditors are 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 auditors are aware of that information

The trustees

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. We thank all trustees for their contribution and dedication to the charity over the years.

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.

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 2015 was 12 (2014 - 12). The trustees have no beneficial interest in the charity.

Auditors

Sayer Vincent LLP were re-appointed as the charitable company's auditors during the year and have expressed their willingness to continue in that capacity.

The trustees' annual report which includes the strategic report has been approved by the trustees on 17 March 2016 and signed on their behalf by

Sir David Reid, Chair



Independent auditors' report

To the members of

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

We have audited the financial statements of The Movement for Non-Mobile Children (Whizz-Kidz) for the year ended 31 December 2015 which comprise the consolidated statement of financial activities, the group and parent charitable company balance sheets, the group cashflow statement and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charitable company's members and trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005. Our audit work has been undertaken so that we might state to the charitable parent company's members and trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members and trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of trustees and auditors

As explained more fully in the statement of trustees' responsibilities set out in the report of the trustees, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

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

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the group's and the parent charitable company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the report of the trustees including the Strategic Report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Independent auditors' report

To the members of

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

Opinion on financial statements

In our opinion the financial statements:

- Give a true and fair view of the state of the group's and the parent charitable company's affairs as at 31 December 2015 and of the group's incoming resources and application of resources, including the group's income and expenditure, for the year then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- Have been prepared in accordance with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulations 6 and 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended)

Opinion on other matter prescribed by the Companies Act 2006

In our opinion the information given in the report of the trustees, including the strategic report, for the financial year for which the financial statements are prepared is consistent with the financial statements.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- The parent charitable company has not kept proper and adequate accounting records or returns adequate for our audit have not been received from branches not visited by us
- The parent charitable company's financial statements are not in agreement with the accounting records or returns
- Certain disclosures of trustees' remuneration specified by law are not made
- We have not received all the information and explanations we require for our audit



Noelia Serrano (Senior statutory auditor)

22 April 2016

for and on behalf of Sayer Vincent LLP, Statutory Auditors
Invicta House, 108-114 Golden Lane, LONDON, EC1Y 0TL

Sayer Vincent LLP is eligible to act as auditors in terms of section 1212 of the Companies Act 2006

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

For the year ended 31 December 2015

	Note	Unrestricted £'000	Restricted £'000	2015 Total £'000	Unrestricted £'000	Restricted £'000	2014 Total £'000
Income from:							
Voluntary Income	2	2,814	3,795	6,609	2,927	2,135	5,062
Contracts Income	3	1,050	-	1,050	1,266	-	1,266
Other Income	4	266	-	266	35	-	35
Investment Income		6	-	6	8	1	9
Total income		4,136	3,795	7,931	4,236	2,136	6,372
Expenditure on:							
Fundraising	5	1,767	220	1,987	1,915	60	1,975
Charitable activities							
Campaigns & Awareness	5	192	139	331	293	97	390
Mobility equipment and maintenance	5	652	759	1,411	872	644	1,516
Mobility services	5	1,005	695	1,700	1,146	540	1,686
Young People's Services	5	348	1,758	2,106	394	1,124	1,518
Total expenditure		3,964	3,571	7,535	4,620	2,465	7,085
Net movement in funds		172	224	396	(384)	(329)	(713)
Reconciliation of funds:							
Total funds brought forward		436	751	1,187	820	1,080	1,900
Total funds carried forward		608	975	1,583	436	751	1,187

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.

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Balance sheets

Company no. 2444520

As at 31 December 2015

	Note	The group		The charity	
		2015 £'000	2014 £'000	2015 £'000	2014 £'000
Fixed assets:					
Tangible assets	11	91	47	91	47
		<u>91</u>	<u>47</u>	<u>91</u>	<u>47</u>
Current assets:					
Debtors	14	367	88	325	67
Cash and cash equivalents		2,226	1,524	2,147	1,428
		<u>2,593</u>	<u>1,612</u>	<u>2,472</u>	<u>1,495</u>
Liabilities:					
Creditors: amounts falling due within one year	15	1,101	472	980	355
		<u>1,492</u>	<u>1,140</u>	<u>1,492</u>	<u>1,140</u>
Net current assets		<u>1,492</u>	<u>1,140</u>	<u>1,492</u>	<u>1,140</u>
Total net assets		<u>1,583</u>	<u>1,187</u>	<u>1,583</u>	<u>1,187</u>
Funds:					
Restricted income funds	18	975	751	975	751
Unrestricted income funds:					
Designated funds		579	-	579	-
General funds		29	436	29	436
		<u>608</u>	<u>436</u>	<u>608</u>	<u>436</u>
Total unrestricted funds		<u>608</u>	<u>436</u>	<u>608</u>	<u>436</u>
Total funds		<u>1,583</u>	<u>1,187</u>	<u>1,583</u>	<u>1,187</u>

Approved by the trustees on 17 March 2016 and signed on their behalf by



Alison Reed
Trustee

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

Consolidated statement of cash flows

For the year ended 31 December 2015

	Note	2015		2014	
		£'000	£'000	£'000	£'000
Cash flows from operating activities	19				
Net cash provided by / (used in) operating activities			730		(714)
Cash flows from investing activities:					
Dividends, interest and rents from investments		6		9	
Purchase of fixed assets		(34)		(22)	
Net cash (used in) investing activities			(28)		(13)
Change in cash and cash equivalents in the year			702		(727)
Cash and cash equivalents at the beginning of the year			1,524		2,251
Cash and cash equivalents at the end of the year	20		2,226		1,524

Notes to the financial statements

For the year ended 31 December 2015

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.

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) Reconciliation with previously Generally Accepted Accounting Practice (GAAP)

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 a restatement of comparative items was required. The transition date was 1 January 2014.

No restatements were required.

c) Public benefit entity

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

d) Going concern

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

e) 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.

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. In accordance with the Charities SORP (FRS 102), volunteer time is not recognised so refer to the trustees' annual report for more information about their contribution.

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.

Notes to the financial statements

For the year ended 31 December 2015

1 Accounting policies (continued)

k) Allocation of support and governance 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.

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:

Furniture & Equipment	3-5 years
Motor Vehicles	4 years
Short Leasehold improvements	lease term

n) Investments in subsidiaries

Investments in subsidiaries are at cost.

o) 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.

p) 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. Cash balances exclude any funds held on behalf of service users.

q) 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.

r) 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.

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

Notes to the financial statements

For the year ended 31 December 2015

2 Voluntary Income

	Unrestricted £'000	Restricted £'000	2015 Total £'000	Unrestricted £'000	Restricted £'000	2014 Total £'000
Corporate	518	529	1,047	498	518	1,016
Marathons & Challenge Events	1,356	-	1,356	1,344	-	1,344
Individual Giving (2a)	288	-	288	233	-	233
Major Donors	79	116	195	218	56	274
Regional	245	61	306	379	99	478
Statutory & Trusts (2b)	328	3,089	3,417	255	1,462	1,717
	2,814	3,795	6,609	2,927	2,135	5,062

Details of Voluntary Income

	Unrestricted £'000	Restricted £'000	2015 Total £'000	Unrestricted £'000	Restricted £'000	2014 Total £'000
a Individual Giving						
Legacies	16	-	16	52	-	52
Individual Donations	272	-	272	181	-	181
Total Individual Giving Income	288	-	288	233	-	233
b Statutory and Trust Income						
Statutory						
Big Lottery Fund – Young Peoples Fund2	-	-	-	-	160	160
Department for Education	-	129	129	-	249	249
Big Lottery Fund – Bright New Futures	-	186	186	-	103	103
Big Lottery Fund – Reaching Communities – Camps	-	108	108	-	106	106
DH Third Sector Investment Programme-	-	-	-	-	119	119
NHS England	-	-	-	-	40	40
Big Lottery Fund – Reaching Communities – 'Wheels in Motion'	-	1,753	1,753	-	75	75
Others for mobility equipment, therapists, camps and other charitable purposes	-	46	46	-	5	5
Sub-total for Statutory	-	2,222	2,222	-	857	857
Trusts						
The ACT Foundation	-	138	138	-	109	109
BBC Children In Need	-	31	31	-	29	29
The Garfield Weston Foundation	-	-	-	-	15	15
Players of People's Postcode Lottery	225	25	250	175	-	175
The City Bridge Trust	-	10	10	-	25	25
The Lord and Lady Lurgan Trust	-	2	2	-	2	2
Royal Masonic Trust for Boys and Girls	-	-	-	-	15	15
The Crerar Hotels Trust	-	8	8	-	15	15
The True Colours Trust	-	35	35	-	35	35
Stavros Niarchos Foundation	-	41	41	-	-	-
The Kytes Trust	-	4	4	-	5	5
The Lotus Foundation	-	5	5	-	20	20
The Blgrave Trust	-	10	10	-	10	10
The Freemasons' Grand Charity	-	-	-	-	38	38
Others for mobility equipment, therapists, camps and other charitable purposes	103	558	661	80	287	367
Sub-total for Trust	328	867	1,195	255	605	860
Total Statutory and Trust Income	328	3,089	3,417	255	1,462	1,717

Funds from the Department for Education to support the implementation of the Government's Special Educational Needs and Disability (SEND) reforms.

Funds from the Department of Health to pilot swifter wheelchair provision through Mobile Community Services.

Funds from the Prime Minister's Challenge Fund to provide a platform for young disabled people's feedback and pilot new ways of working.

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

Notes to the financial statements

For the year ended 31 December 2015

3 Contracts Income

	Unrestricted £'000	Restricted £'000	2015 Total £'000	Unrestricted £'000	Restricted £'000	2014 Total £'000
Whizz-Mobility CIC NHS income	598	-	598	826	-	826
Whizz-Mobility CIC NHS adult income	452	-	452	440	-	440
	<u>1,050</u>	<u>-</u>	<u>1,050</u>	<u>1,266</u>	<u>-</u>	<u>1,266</u>

4 Other Income

	Unrestricted £'000	Restricted £'000	2015 Total £'000	Unrestricted £'000	Restricted £'000	2014 Total £'000
Gifts	53	-	53	-	-	-
Pro Bono Income	200	-	200	21	-	21
Other	13	-	13	14	-	14
	<u>266</u>	<u>-</u>	<u>266</u>	<u>35</u>	<u>-</u>	<u>35</u>

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

Notes to the financial statements

For the year ended 31 December 2015

5 Analysis of expenditure

	Fundraising £'000	Charitable activities					2015 Total £'000	2014 Total £'000
		Campaigns & Awareness £'000	Mobility equipment £'000	Mobility services £'000	Young People's Services £'000			
Direct costs:								
Staff costs (Note 7)	1,039	184	-	1,086	1,095	3,404	2,995	
Promotional & Advertising	166	52	-	-	3	221	322	
Travel & Accommodation	44	3	-	109	134	290	339	
Marathons & Challenge Events	316	-	-	-	-	316	274	
Personal Assistants	-	-	-	-	158	158	129	
Wheelchairs & Mobility Equipment	-	-	1,411	-	-	1,411	1,516	
Recruitment, Training & other staff exp	37	4	-	3	69	113	143	
Depreciation	-	-	-	10	-	10	-	
Other direct cost	72	29	-	153	313	567	327	
Total Direct Cost	1,674	272	1,411	1,361	1,772	6,490	6,045	
Support costs								
Staff Costs (Note 7)	156	30	-	170	168	524	520	
Rent, rates, insurance & services	84	16	-	91	89	280	295	
Support IT Contracts	15	3	-	17	16	51	51	
Recruitment, Training & other staff exp	4	1	-	3	4	12	24	
Legal	23	4	-	25	25	77	27	
Bank Charges	2	-	-	2	2	6	7	
Depreciation	10	2	-	11	10	33	43	
Other Support Expenses	7	1	-	7	8	23	28	
Governance costs								
Staff Costs (Note 7)	3	1	-	4	4	12	13	
Other Support Expenses	9	1	-	9	8	27	32	
Total Support & Governance costs	313	59	-	339	334	1,045	1,040	
Total expenditure 2015	1,987	331	1,411	1,700	2,106	7,535	7,085	
Total expenditure 2014	1,975	390	1,516	1,686	1,518			
Support and governance costs consists of the following:								
Central Admin Costs						2015	2014	
Finance						605	600	
HR						239	233	
IT						89	102	
Total						1,112	1,045	
						1,045	1,040	

Of the total expenditure £3,964k was unrestricted (2014: £4,620k) and £3,571k was restricted (2014: £2,465k).

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

Notes to the financial statements

For the year ended 31 December 2015

6 Net incoming resources for the year

This is stated after charging / crediting:

	2015 £'000	2014 £'000
Depreciation	43	44
Operating lease rentals:		
Property	145	137
Equipment	12	3
Auditors' remuneration (excluding VAT):		
Audit	14	14
Other services	1	-
	<u>1</u>	<u>-</u>

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

Staff costs were as follows:

	2015 £'000	2014 £'000
Salaries and wages	3,403	3,052
Redundancy and termination costs	9	11
Social security costs	335	310
Pension contributions	129	114
Health Insurance	9	11
Temporary Staff	55	31
	<u>3,940</u>	<u>3,529</u>

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

	2015 No.	2014 No.
£60,000 – £69,999	-	2
£70,000 – £79,999	2	1
£80,000 – £89,999	1	1
£100,000 – £109,999	1	1
	<u>1</u>	<u>1</u>

The total employee benefits including pension contributions of the key management personnel were £428,316 (2014: £472,143).

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2014: £nil).

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

Notes to the financial statements

For the year ended 31 December 2015

8 Staff numbers

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

	2015 No.	2014 No.
Mobility services	29.0	26.0
Campaigns & Awareness	5.0	6.0
Young People's Services	28.0	24.0
Fundraising	26.0	26.0
Support	8.8	8.8
Governance	0.2	0.2
	<u>97.0</u>	<u>91.0</u>

The average number of employees (head count based on number of staff employed during the year) was as follows:

	2015 No.	2014 No.
	<u>123</u>	<u>114</u>

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 £1,236 with zero balance outstanding at year end.

Total donations received from related parties amounted to £39,072.

10 Taxation

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

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

Notes to the financial statements

For the year ended 31 December 2015

11 Tangible fixed assets

The group and charity

	Freehold property £'000	Fixtures and fittings £'000	Computer equipment £'000	Motor vehicles £'000	Total £'000
Cost					
At the start of the year	89	53	200	-	342
Additions in year	-	-	34	53	87
Disposals in year	-	-	(12)	-	(12)
At the end of the year	89	53	222	53	417
Depreciation					
At the start of the year	73	53	169	-	295
Charge for the year	11	-	22	10	43
Eliminated on disposal	-	-	(12)	-	(12)
At the end of the year	84	53	179	10	326
Net book value					
At the end of the year	5	-	43	43	91
At the start of the year	16	-	31	-	47

All of the above assets are used for charitable purposes.

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. 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. A summary of the results of the subsidiary is shown below:

	2015 £'000	2014 £'000
Income	1,050	1,266
Expenditure	(954)	(1,227)
Operating Profit	96	39
Gift aid to parent undertaking	(96)	(39)
Profit / (loss) for the financial year	-	-

Aggregate capital and reserves of Whizz-Mobility CIC as at 31 December 2015 are £1. (2014: £1).

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

Notes to the financial statements

For the year ended 31 December 2015

13 Parent charity

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

	2015 £'000	2014 £'000
Gross income	6,991	5,158
Result for the year	<u>396</u>	<u>(713)</u>

14 Debtors

	The group		The charity	
	2015 £'000	2014 £'000	2015 £'000	2014 £'000
Trade debtors	227	6	-	-
Prepayments	57	15	57	15
Other debtors	83	67	83	52
Due from subsidiary company	-	-	185	-
	<u>367</u>	<u>88</u>	<u>325</u>	<u>67</u>

15 Creditors: amounts falling due within one year

	The group		The charity	
	2015 £'000	2014 £'000	2015 £'000	2014 £'000
Amount owing to parent charity	-	-	-	19
Trade creditors	228	127	191	98
Creditors for mobility equipment	190	150	137	87
Taxation and social security	120	107	120	107
Accruals	91	88	60	44
Deferred income	472	-	472	-
	<u>1,101</u>	<u>472</u>	<u>980</u>	<u>355</u>

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

Notes to the financial statements

For the year ended 31 December 2015

16 Deferred income

Deferred income comprises the early payment of Big Lottery Fund income in relation to 2016 activity and expenditure.

	The group		The charity	
	2015 £'000	2014 £'000	2015 £'000	2014 £'000
Balance at the beginning of the year	-	-	-	-
Amount released to income in the year	-	-	-	-
Amount deferred in the year	472	-	472	-
Balance at the end of the year	472	-	472	-

17 Analysis of group net assets between funds

	General unrestricted £'000	Designated funds £'000	Restricted funds £'000	Total funds £'000
Tangible fixed assets	73	-	18	91
Net current assets	(44)	579	957	1,492
Net assets at the end of the year	29	579	975	1,583

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

Notes to the financial statements

For the year ended 31 December 2015

18 Movements in funds

	At the start of the year £'000	Incoming resources & £'000	Outgoing resources £'000	Transfers £'000	At the end of the year £'000
Restricted funds:					
Mobility Equipment	553	927	(754)	1	727
Mobility Therapists, Support Services	94	341	(406)	(1)	28
Young People's Services	104	2,527	(2,411)	-	220
Total restricted funds	751	3,795	(3,571)	-	975
Unrestricted funds:					
Designated funds:					
Cyclical Fund	-	-	-	579	579
Total designated funds	-	-	-	579	579
General funds	436	4,136	(3,964)	(579)	29
Total unrestricted funds	436	4,136	(3,964)	-	608
Pension fund	-	-	-	-	-
Total funds	1,187	7,931	(7,535)	-	1,583

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.

Purposes of designated funds

Cyclical fund

This has been set up predominantly to assist in managing the charity's fluctuating cashflow due to the seasonality of events.

Transfers

The level of unrestricted funds at 31 December 2015 were of sufficient magnitude to re-establish the designated cyclical reserve of £579,000, requiring the transfer from general funds which could not be afforded in the prior year.

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

Notes to the financial statements

For the year ended 31 December 2015

19 Reconciliation of net income / (expenditure) to net cash flow from operating activities

	2015 £	2014 £
Net income / (expenditure) for the reporting period (as per the statement of financial activities)	396	(713)
Depreciation charges	43	44
Dividends, interest and rent from investments	(6)	(9)
Donation of fixed assets	(53)	-
(Increase)/decrease in debtors	(279)	35
Increase/(decrease) in creditors	629	(71)
Net cash provided by / (used in) operating activities	730	(714)

20 Analysis of cash and cash equivalents

	At 1 January 2015 £	Cash flows £	Other changes £	At 31 December 2015 £
Cash in hand	952	697	-	1,649
Short term deposits	572	5	-	577
Total cash and cash equivalents	1,524	702	-	2,226

21 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	
	2015 £	2014 £	2015 £	2014 £
Less than one year	66	132	12	12
One to five years	-	-	21	33
	66	132	33	45

22 Contingent assets

An amount of £472,000 has been received as a result of an early payment relating to 2016 funding received from the Big Lottery Fund. It has not been recognised on the balance sheet as the conditions of the funder had not been fulfilled as at 31 December 2015.

23 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.

24 Impact of transition to FRS 102 and SORP 2015

No impact of transition to FRS 102 and SORP 2015. Holiday pay provision was not material enough to warrant a revision of reserve.