

**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 2016**



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

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

## **Report and financial statements 2016**

### **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:

Matthew Bell (resigned 7/12/16)

Dr. Charles Fairhurst

Pam Garside

Andrew Granger

Steven John

Alastair Mathieson

Adrian Pitts

Alison Reed (resigned 18/3/16)

Sir David Reid (Chair)

Peter Scott (resigned 23/9/16)

Richard Verden

Paul Weinberger (resigned 21/10/16)

Rahul Moodgal (appointed 17/3/16)

#### **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

Statutory Auditor

2 New Street Square

London

EC4A 3BZ



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

## **Trustees' report**

The Trustees present their report and the audited financial statements for the year ended 31 December 2016.

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 aim, 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 2017**

- 1 To keep the provision of essential mobility equipment for disabled children and young people at the core of our organisational DNA, ensuring young people get the equipment that suits their specific needs, when they need it.
- 2 Continue to empower disabled children and young people, bringing their voices to the centre of our activities with the NHS, Government and key stakeholders via youth advisory bodies and campaigning activities, such as our Leisure Campaign.
- 3 Deliver on the final year (year 3) of our Wheels in Motion programme, supported by the Big Lottery Fund, helping more disabled children and young people than ever before to become independent through life-skills training for personal and social development.
- 4 Integrate services for a more sustainable and practical experience for Whizz-Kidz service users.
- 5 Develop a 'digital app' to offer a personalised package and choice for young disabled people using our services. For long term sustainability, a young person's journey will be measurable and adaptable to meet the needs of our customers.
- 6 Explore innovative income channels to enhance and support our fundraising goals for a more sustainable operating model.

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

## Trustees' report (continued)

### Strategic Report

#### Achievements and Performance

2016 has seen significant achievements for Whizz-Kidz across every aspect of our work, from fundraising and Young People's Services, to communications and volunteering.

As our stakeholder and supporter networks grow, this in turn enhances our ability to support disabled children and young people across the UK; in 2016 we have provided more than 4,500 opportunities across all our young people's services, representing an almost 20% increase on 2015.

Providing mobility equipment remains at the heart of our work. We are delighted that, as planned, in 2016 we were able to support 1,090 children and young people with essential mobility equipment, in line with our achievement in 2015. This in total represents more than 5,500 opportunities to enhance the lives of disabled children and young people across the UK.

Through our Child in a Chair in a Day programme, in 90% of routine cases, our beneficiaries received their mobility equipment on the day of their assessment. This is an increase on the 89% we delivered in 2015. Further, our 'man in a van' programme continues to support young people and their families near to where they live, with our engineers travelling more than 50 thousand miles to provide clinical support to our young people while reducing the travel burden on young people and their families. In 2016 our engineers were responsible for delivering 260 interventions, in addition to supporting our therapists with a further 330 interventions.

We have delivered our services in 2016 despite operating in a challenging fundraising environment. Our commitment to growing our services is tempered with a commitment to diversifying our fundraising portfolio, increasing our volunteer base, and identifying ways to reduce our costs.

2016 marked the second year of our three year Wheels in Motion project in England, made possible thanks to the Big Lottery Fund. The impact of these services is clear to see; 95% of our services users in England said that, thanks to our services, they felt less nervous about meeting new people, and 95% said they'd learned to do new things for themselves.

We are delighted that, in addition to increasing the number of opportunities we provided across all of our young people's services by a fifth, in 2016 we were able to meet our Wheels in Motion delivery targets for these services. In 2016 we also registered our popular Camp Whizz-Kidz service with OFSTED. This service was rated 'Good' by OFSTED, the highest rating a service provider can receive in their first registered year.

The Wheels in Motion project continues to provide opportunities to learn and identify new models of working. As we enter the third and final year of Wheels in Motion, our focus remains on planning and delivering sustainable programme of services for 2017 and beyond.

In Wales, Scotland and Northern Ireland we continue to see success. Following our first-ever Wales conference in June, opened by Sally Holland, Children's Commissioner for Wales, Wales ended the year on a high: Whizz-Kidz Ambassadors from across Wales attended a special session at the Welsh Assembly, to give evidence on our Get on Board travel campaign and highlight issues surrounding accessibility for wheelchair users in Wales using public transport.

Wales saw a number of key successes throughout the year that included finishing our Bright New Futures project successfully and with an excellent external evaluation, and recruiting and training six new volunteers in South Wales. The team also successfully delivered Young Leader training to 10 new Young Leaders who are currently completing their awards.

The team in Wales also built key relationships with the Welsh Government, Disability Wales and other partners leading to an invite to join the Welsh Assembly's Disability Equality Forum and Review group for the Framework for Independent Living.

Scotland has had successes that include the recruitment of a new Ambassador Club Co-ordinator, and the ongoing delivery of our Edinburgh club, which now has a number of regular attendees.

While a smaller area for Whizz-Kidz in terms of service delivery, our position in Northern Ireland was enhanced through the re-launch of our Derry/Londonderry club, which was opened by the Mayor of Derry. We will look to identify new areas of funding to enhance our activities in Northern Ireland in 2017 and beyond.

Campaigning remains a vital part of our engagement with young people, stakeholders and government. Following its successful launch in 2015, 2016 saw us expand our Get on Board accessible transport campaign with a launch of regional campaigns – led by the Kidz Board, our board of young Trustees – at an event at City Hall in London, and attended by Deputy Mayor for Transport, Val Shawcross. We also welcomed TUI, Uber and the LTDA into our Travel Alliance, bringing the total number of partners to nine. These new partners have brought their expertise to the table and ensured we continue to have the broadest possible view of how to improve transport for wheelchair users across the UK.



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

## **Trustees' report (continued)**

### **Strategic report (continued)**

#### **Achievements and performance (continued)**

We continued to keep the voices of the young people we support at the heart of our work; members of the Kidz Board, and a number of our Ambassadors have continued to advocate Whizz-Kidz's work, whether this is by attending events, using social media or acting as media spokespeople. In 2016 our young people have represented the voice of Whizz-Kidz for outlets including Channel 4 News, BBC regional radio and the BBC Ouch blog.

We also ensured that young wheelchair users, our Ambassadors, Young Leaders and volunteers remained central to our work. Over 40% of our clubs and wheelchair skills training events are now led or co-led by volunteers and Young Leaders. Upon completing the programme, Lexian Porter, of our young people, was fortunate to receive her award from the Mayor of London, Sadiq Khan, at an event celebrating diversity in sport.

In 2015 the Tower Hamlets Wheelchair Service came up for tender. Whizz-Kidz made a bid to deliver these services, and in 2016 we signed the contract to deliver the wheelchair service in this area. Subsequently, Whizz-Kidz, Bart's Health NHS Trust, the East London NHS Foundation Trust, and both Tower Hamlets Health and Social Care and Educational Services have worked in partnership to jointly fund wheelchairs and mobile seat solutions. In 2016 we launched the findings of this Integrated Personal Commissioning (IPC) pilot, which demonstrated that this model has resulted in savings of £189,000 to Local Authority budgets, and projected savings of nearly £540,000. In 2017 we will continue promoting the IPC model, in partnership with NHS England; championing efficiency of service with the customer and their needs at its heart.

Independence and choice in healthcare remained a priority for us in 2016, and we have worked closely with NHS England throughout 2016 to continue promoting Personal Health Budgets to our supporters. Our relationship with NHS England resulted in successfully securing a commitment in NHS England planning guidance to ensure wheelchair services would be brought in line with national waiting list standard of 18 weeks by 2018.

The whole arena of fundraising has come under unparalleled scrutiny in the last couple of years. Without the support of our many donors, supporters and funders we would not be in a position to make the life changing difference which we do to so many lives. Whizz-Kidz prides itself on its ethical fundraising and the way we treat those who choose to lend us their support. Whether it be a company, trust or individual we remain committed to the highest standards of donor care and support, and aim to fully comply with all the relevant codes of conduct and practice. We never take our support for granted.

Overall voluntary income of £6.7m was very similar to 2016 levels (£6.6m) including each of the constituent lines as outlined in note 2 of the accounts.

We continue to receive significant and important support from our corporate partners, who in 2016 demonstrated a variety of ways in which to raise funds for Whizz-Kidz. We want to particularly thank Jardine Motors Group who, through staff and trade fundraising have supported our clubs, wheelchair skills training and camp programmes; ASDA, who raised a significant sum through a supplier engagement event; and Southern Co-Op, who generated funds through staff and customer activity across the South of England.

Travis Perkins continue to support Whizz-Kidz in a variety of ways, including taking part in our 'Take on the Lakes' outdoors challenge; BMW Group UK raised many thousands through staff engagement activities; Lloyd's Charities Trust (the grant-making charity of the Lloyd's insurance market) donated a significant sum to support our therapists network; and Simply Business generated funds through a number of staff activities that included a team of ten trekking through the Sahara Desert.

In addition to the significant financial support we receive from partners, we also wish to thank EY, Taylor Wessing, Fujitsu, Macfarlanes, RBS and BUPA, all of whom have provided their expertise and support pro-bono in 2016.

Events continued to generate substantial income for Whizz-Kidz, and provide an opportunity for our supporters to get involved. We had just over 700 participants taking part in various events this year that included the London Marathon, Prudential RideLondon - Surrey 100, and the Great North Run. Team Whizz-Kidz continued to have a fantastic showing at the London Marathon, with just over 500 runners taking part. Together they raised an enormous £1,125,000 (2015: £1,106,000) and we are hugely grateful for their amazing fundraising efforts.

We were also very excited to be a part of the inaugural Parallel London, the world's first fully inclusive mass-participation push/running event in September at the Queen Elizabeth Park. We had a wonderful response for this amazing new event – with our youngest participant aged just four years of age – and we are looking forward to doubling our participation, and raising more money, next year.

We also want to give thanks to our committed regular supporters, who gave more than £200,000 in 2016 (2015: £202,000), as well as to those who give us one-off donations. We also recognise the great generosity of those that pledge and have left us legacies in 2016 – the late Elizabeth Blake, Mollie Lever, Eveline Wright and Gladys Ella Muriel Wood. Plus a gift from Oliver Gates which was a legacy left to him from his late grandmother, which he bequeathed to Whizz-Kidz.

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

## Trustees' report (continued)

### Strategic report (continued)

#### Achievements and performance (continued)

Rahul Moodgal, Whizz-Kidz Trustee and long-term supporter, continued to demonstrate his enormous commitment to Whizz-Kidz in 2016. In September he undertook the Five Capitals Challenge; which saw him cycling more than 1,100 miles, through the five capitals of the UK and Ireland, over twelve days, to raise hundreds of thousands of pounds for Whizz-Kidz. This challenge not only successfully generated a great deal of money to support Whizz-Kidz, it also presented an opportunity to visit and thank a number of our supporters, including long-standing London Marathon runner Iva Barr, and the team at the People's Postcode Lottery.

We are grateful to the very many Trusts and Charitable Foundations who give such tremendous support to our work. In particular, we'd like to recognise the significant support of the Big Lottery Fund England; The Act Foundation, who have significantly increased their contribution to our work this year; the Postcode Care Trust, and by extension the generosity of the players of the People's Postcode Lottery; and the Croydon Charitable Foundation. The ongoing support of these groups – among a number of others – makes our work across the UK possible.

We want to extend our thanks to our fantastic network of Patrons, who continue to use their profile, influence and networks to support and enhance our work. Huge thanks must go to Nina Hossain, Jamie Murray, Hannah Cockroft, Jordan Jarrett-Bryan and Jordanne Wiley for their continued support of our work. In 2016 we welcomed former Shadow Chancellor and Senior Fellow at the Harvard Kennedy School, Ed Balls, and musician and author Tom Fletcher on board as Patrons.

Ed – already a seasoned supporter of our work through his marathon running and exceptional fundraising – continued to boost Whizz-Kidz's profile in 2016. He hosted an 'In Conversation' event in the summer, interviewed by the Telegraph's Mary Riddell, providing a fantastic networking and lead development opportunity for stakeholders and donors.

Tom has demonstrated fantastic commitment to our work this year; hosting a book signing for our young people and their families, and using his social media with over one million followers to champion our work.

The Chair of Trustees would like to thank the Board for their continued commitment to and governance of Whizz-Kidz's work. Many of our Trustees have served Whizz-Kidz for many years, and in 2016 we bid a fond farewell to Alison Reed, Matthew Bell, Peter Scott and Paul Weinberger, who stepped down from the Board this year.

Finally, it is important that we recognise the hard work of our staff and volunteers. Volunteers this year contributed 3,598 hours of their time, supporting at 261 events (a significant increase on 2,393 hours and 203 events in 2015), making an enormous impact on our fundraising activities, our services, and the lives of the young people who attend them. The Board would like to thank our colleagues for their continued dedication to Whizz-Kidz aims and ambitions. We remain committed in 2017 to engaging our staff and volunteers across all areas of our work.

#### Financial Review

Total income in 2016 of £7.8m was 1% down on 2015 (£7.9m) but 6% less than planned (£8.3m) due to the uncertain economic environment and the increasingly competitive fundraising landscape. Voluntary income of £6.7m had been planned to grow to £7.8m but ended the year essentially level with 2015. Contracts income of £1.1m was significantly higher than planned (£0.5m) having successfully secured a five year contract for the provision of wheelchair services to the Tower Hamlets Clinical Commissioning Group of almost £1m per annum. Total expenditure of £7.8m was cut back from planned levels (£8.1m) in an effort to offset the reduction in planned voluntary income, but was nevertheless 4% higher than 2015 (£7.5m) most notably in the delivery of our Young People's Services where spending increased by 10% driven by the Big Lottery funded 'Wheels in Motion' project.

Net income for the year was a positive £23,000 (2015: £396,000) with a surplus of £174,000 in unrestricted income (2015: £172,000) offset by a deficit of £151,000 in restricted income (2015: £224,000 surplus).

Total funds at the year-end were £1.6m (2015: £1.6m) with unrestricted funds accounting for £782,000 (2015: £608,000) of this.

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

## Trustees' report (continued)

### Strategic report (continued)

#### 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 periodically throughout the year and reviewed by the Business Risk & Audit Committee at least twice per annum. 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 as appropriate.

Of the risks identified in the risk register, the current key risks for Whizz-Kidz are considered to be

1. Our ability to generate sufficient 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, and
2. The increasing threat of cyber and data security breaches.

We continue to keep a tight control on spending, partnering with third parties where appropriate, while exploring new avenues to grow our unrestricted income, through a combination of traditional charity fundraising channels, local authorities to help fund our young people's services and commercially marketing our disability awareness training to corporations.

We worked extensively in 2016 with our corporate partners on a pro bono basis to assess and minimise the risk of a cyber security breach with further work planned for the first half of 2017 to ensure our information is as secure as possible in this era of indiscriminate criminal cyber activity.

The Trustees do not consider there to be any material uncertainties about the charitable company's ability to continue as a going concern for at least the next twelve months.

#### Reserves policy

Whizz-Kidz hold reserves to ensure that services to beneficiaries can continue during a period of an unforeseen reduction in income. The Trustees regularly review the level of reserves to ensure its appropriateness for the charity.

The current reserves policy calls for three months cover against the fixed costs of unrestricted staff and establishment costs.

At 2016 forecasted levels of expenditure, such fixed costs amounted to £2.2m with a three months reserve policy requirement of £552,000. The total free reserves at 31/12/2016 were £733,000 (2015: £535,000) after allowing for fixed assets of £49,000. This represents almost four months cover. The charity also holds restricted funds of £824,000, which are not available for spending on the charity's general aims.

The reserves policy is reviewed at least annually. In November 2016 Whizz-Kidz sought professional guidance on its Reserves Policy. Proposals to amend the policy are currently under consideration.

#### Plans for the Future

In 2017 we will continue our commitment to delivering mobility equipment to disabled children and young people, with particular focus on supporting the promotion of Personal Healthcare Budgets in partnership with NHS England, and promoting the roll-out of our Integrated Funding model to Clinical Commissioning Groups (CCGs) across the UK.

As we plan for the end of the Wheels in Motion project in England, our focus is on ensuring our young people's services, while remaining rewarding and enriching for those who use them, are sustainable. We will roll out our new 'super clubs' model in 2017 to 2018, to ensure each opportunity for each young person is as positive and beneficial as possible, while remaining cost-effective.

As fundraising remains challenging, we will continue to explore diversifying our unrestricted income, through trusts, foundations and corporate partnerships, in order to continue reaching as many children and young people across the UK as possible. 2017 sees us reviewing our investment in the area of fundraising to ensure we are positioned to meet the changing climate both of the fundraising environment and of society generally. We have a compelling cause, a proven need and a wide range of committed supporters keen to see us make a huge difference. 2017 promises to be an exciting year.

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

## Trustees' report (continued)

### 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 C.I.C. 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 C.I.C. 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.

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

In addition, there is the Kidz Board. The Kidz Board consists of 12 young people who have all benefited from having mobility equipment from the charity. 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.

### Ensuring highest standards of fundraising practice

Whizz-Kidz realises that it is only through the support of its donors and funders that we can transform lives through the work we do. As a charity we are committed to the highest standards of fundraising whether that be in how we solicit donations, deal with complaints or queries or handle data. As a charity we fully comply with all relevant codes of fundraising and data management and remain committed to working with the sector and others to ensure all fundraising is undertaken in the most ethical and appropriate manner by us and those we work with.

### 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 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.

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.

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

### **Trustees' report (continued)**

#### **Structure, Governance and Management (continued)**

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

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 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 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.

In so far as the Trustees are aware:

- There is no relevant audit information of which the charitable company's auditor is unaware; and
- 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.

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.

##### **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.

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 2016 was 9 (2015 – 12). The Trustees have no beneficial interests in the charity.

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

### **Trustees' report (continued)**

#### **Auditor**

Deloitte LLP were appointed as the charitable company's auditor during the year and have expressed their willingness to continue in that capacity.

The Trustees' report which includes the strategic report on pages 3 to 6 has been approved by the Trustees on 7 June 2017 and signed on their behalf by



Sir David Reid, Chair

## **Independent auditor's report to the members and trustees 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 2016 which comprise the consolidated statement of financial activities, the group and parent charitable company balance sheets, the group cash flow statement and the related notes 1 to 23. 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), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland.

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 charity'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 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 groups 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 Trustees' 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.

### **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 2016 and of the group's and the parent charitable company's incoming resources and application of resources, including the group's and the parent income and expenditure, for the year then ended;
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- Have been prepared in accordance with the 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 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' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The Trustees' Annual Report has been prepared in accordance with the 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 Trustees' Annual Report.

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

### **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; or
- The parent charitable company's financial statements are not in agreement with the accounting records or 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.



Jayne Rowe (Senior Statutory Auditor)  
for and on behalf of Deloitte LLP  
Statutory Auditor  
London, United Kingdom

*12. June* 2017



## 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 2016

	Note	Unrestricted £'000	Restricted £'000	2016 Total £'000	Unrestricted £'000	Restricted £'000	2015 Total £'000
Income from:							
Voluntary Income	2	3,065	3,601	6,666	2,814	3,795	6,609
Contracts Income	3	1,073	-	1,073	1,050	-	1,050
Other Income	4	95	-	95	266	-	266
Investment Income		2	-	2	6	-	6
<b>Total income</b>		<b>4,235</b>	<b>3,601</b>	<b>7,836</b>	<b>4,136</b>	<b>3,795</b>	<b>7,931</b>
<b>Expenditure on:</b>							
Fundraising	5	1,856	180	2,036	1,767	220	1,987
Charitable activities:							
Campaigns & Awareness	5	123	110	233	192	139	331
Mobility equipment and maintenance	5	695	783	1,478	652	759	1,411
Mobility services	5	1,030	706	1,736	1,005	695	1,700
Young People's Services	5	357	1,973	2,330	348	1,758	2,106
<b>Total expenditure</b>		<b>4,061</b>	<b>3,752</b>	<b>7,813</b>	<b>3,964</b>	<b>3,571</b>	<b>7,535</b>
<b>Net movement in funds</b>		<b>174</b>	<b>(151)</b>	<b>23</b>	<b>172</b>	<b>224</b>	<b>396</b>
<b>Reconciliation of funds:</b>							
Total funds brought forward		608	975	1,583	436	751	1,187
<b>Total funds carried forward</b>		<b>782</b>	<b>824</b>	<b>1,606</b>	<b>608</b>	<b>975</b>	<b>1,583</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 2016

	Note	The group		The charity	
		2016 £'000	2015 £000	2016 £000	2015 £000
<b>Fixed assets:</b>					
Tangible assets	11	61	91	61	91
<b>Current assets:</b>					
Debtors	14	631	367	439	325
Cash and cash equivalents		2,088	2,226	2,067	2,147
		2,719	2,593	2,506	2,472
<b>Liabilities:</b>					
Creditors: amounts falling due within one year	15	(1,174)	(1,101)	(961)	(980)
<b>Net current assets</b>		1,545	1,492	1,545	1,492
<b>Total net assets</b>		1,606	1,583	1,606	1,583
<b>Funds:</b>					
Restricted income funds	18	824	975	824	975
Unrestricted income funds:					
Designated funds		-	579	-	579
General funds		782	29	782	29
Total unrestricted funds		782	608	782	608
<b>Total funds</b>		1,606	1,583	1,606	1,583

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 7 June 2017. 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 2016

	Note	2016 £000	£'000	2015 £'000	£'000
<b>Cash flows from operating activities</b>	19				
<b>Net cash (used in) / provided by operating activities</b>			(127)		730
<b>Cash flows from investing activities:</b>					
Dividends, interest and rents from investments		2		6	
Purchase of fixed assets		(13)		(34)	
<b>Net cash used in investing activities</b>			(11)		(28)
			<hr/>		<hr/>
<b>Change in cash and cash equivalents in the year</b>			(138)		702
Cash and cash equivalents at the beginning of the year			2,226		1,524
			<hr/>		<hr/>
<b>Cash and cash equivalents at the end of the year</b>	20		2,088		2,226
			<hr/> <hr/>		<hr/> <hr/>

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

## Notes to the financial statements

For the year ended 31 December 2016

### 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) Public benefit entity

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

#### c) Going concern

Having considered the current and forecasted financial position the trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern for at least the next twelve months.

#### 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

In the application of the Company's accounting policies, which are described in note 1, the directors are 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 judgements required.

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

## Notes to the financial statements

For the year ended 31 December 2016

### 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. 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.

#### 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.

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

### Notes to the financial statements For the year ended 31 December 2016

#### 1. Accounting policies (continued)

##### 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) 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.

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

##### 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.

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

### Notes to the financial statements For the year ended 31 December 2016

#### 2. Voluntary Income

	2016			2015		
	Unrestricted £'000	Restricted £'000	Total £'000	Unrestricted £'000	Restricted £'000	Total £'000
Corporate	552	583	1,135	518	529	1,047
Marathons & Challenge Events	1,490	-	1,490	1,356	-	1,356
Individual Giving (2a)	327	47	374	288	-	288
Major Donors	6	-	6	79	116	195
Regional	243	38	281	245	61	306
Statutory & Trusts (2b)	447	2,933	3,380	328	3,089	3,417
	<u>3,065</u>	<u>3,601</u>	<u>6,666</u>	<u>2,814</u>	<u>3,795</u>	<u>6,609</u>

#### Details of Voluntary Income

	2016			2015		
	Unrestricted £'000	Restricted £'000	Total £'000	Unrestricted £'000	Restricted £'000	Total £'000
<b>a Individual Giving</b>						
Legacies	41	47	88	16	-	16
Individual Donations	286	-	286	272	-	272
<b>Total Individual Giving Income</b>	<u>327</u>	<u>47</u>	<u>374</u>	<u>288</u>	<u>-</u>	<u>288</u>
<b>b Statutory and Trust Income</b>						
<b>Statutory</b>						
Department for Education	-	-	-	-	129	129
Big Lottery Fund - Bright New Futures	-	75	75	-	186	186
Big Lottery Fund - Reaching Communities - Camps	-	-	-	-	108	108
Big Lottery Fund - Reaching Communities – 'Wheels in Motion'	-	1,888	1,888	-	1,753	1,753
Others for mobility equipment, therapists, camps and other charitable purposes	-	6	6	-	46	46
Sub-total for Statutory	<u>-</u>	<u>1,969</u>	<u>1,969</u>	<u>-</u>	<u>2,222</u>	<u>2,222</u>
<b>Trusts</b>						
The ACT Foundation	-	129	129	-	138	138
BBC Children In Need	-	8	8	-	31	31
The Garfield Weston Foundation	-	30	30	-	-	-
Players of People's Postcode Lottery	375	-	375	225	25	250
The Zochonis Trust	-	110	110	-	-	-
The Lord and Lady Lurgan Trust	-	-	-	-	2	2
The Crerar Hotels Trust	-	-	-	-	8	8
The City Bridge Trust	-	-	-	-	10	10
The True Colours Trust	-	-	-	-	35	35
Stavros Niarchos Foundation	-	-	-	-	41	41
The Kytes Trust	-	-	-	-	4	4
The Lotus Foundation	-	-	-	-	5	5
Others for mobility equipment, therapists, camps and other charitable purposes	72	687	759	103	568	671
Sub-total for Trust	<u>447</u>	<u>964</u>	<u>1,411</u>	<u>328</u>	<u>867</u>	<u>1,195</u>
<b>Total Statutory and Trust Income</b>	<u>447</u>	<u>2,933</u>	<u>3,380</u>	<u>328</u>	<u>3,089</u>	<u>3,417</u>

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

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

### Notes to the financial statements

For the year ended 31 December 2016

#### 3. Contracts Income

	Unrestricted £'000	Restricted £'000	2016 Total £'000	Unrestricted £000	Restricted £'000	2015 Total £'000
Whizz-Mobility C.I.C. NHS income	598	-	598	598	-	598
Whizz-Mobility C.I.C. NHS adult income	475	-	475	452	-	452
	<u>1,073</u>	<u>-</u>	<u>1,073</u>	<u>1,050</u>	<u>-</u>	<u>1,050</u>

#### 4. Other Income

	Unrestricted £'000	Restricted £'000	2016 Total £'000	Unrestricted £'000	Restricted £'000	2015 Total £'000
Gifts		-	-	53	-	53
Pro Bono Income	68	-	68	200	-	200
Other	27	-	27	13	-	13
	<u>95</u>	<u>-</u>	<u>95</u>	<u>266</u>	<u>-</u>	<u>266</u>



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

## Notes to the financial statements For the year ended 31 December 2016

### 5. Analysis of expenditure

	Fundraising £'000	Charitable activities				2016 Total £'000	2015 Total £'000
		Campaigns & Awareness £'000	Mobility equipment £'000	Mobility services £'000	Young People's Services £'000		
<b>Direct costs:</b>							
Staff costs (Note 7)	1,103	157	-	1,147	1,256	3,404	
Promotional & Advertising	156	24	-	1	2	221	
Travel & Accommodation	47	2	-	77	137	290	
Marathons & Challenge Events	314	-	-	-	-	316	
Personal Assistants	-	-	-	-	204	158	
Wheelchairs & Mobility Equipment	-	-	1,478	-	-	1,478	
Recruitment, Training & other staff exp	26	4	-	6	76	113	
Depreciation	-	-	-	14	-	10	
Other direct cost	77	5	-	144	265	567	
<b>Total Direct Cost</b>	<b>1,723</b>	<b>192</b>	<b>1,478</b>	<b>1,389</b>	<b>1,940</b>	<b>6,490</b>	
<b>Support costs</b>							
Staff Costs (Note 7)	156	20	-	172	193	524	
Rent, rates, insurance & services	90	12	-	99	111	280	
Support IT Contracts	10	1	-	11	13	51	
Recruitment, Training & other staff exp	6	1	-	7	8	12	
Legal	21	3	-	24	26	77	
Bank Charges	1	-	-	1	2	6	
Depreciation	8	1	-	9	10	33	
Other Support Expenses	9	1	-	10	11	23	
<b>Governance costs</b>							
Staff Costs (Note 7)	3	1	-	4	4	12	
Other Support Expenses	9	1	-	10	12	27	
<b>Total Support &amp; Governance costs</b>	<b>313</b>	<b>41</b>	<b>-</b>	<b>347</b>	<b>390</b>	<b>1,045</b>	
<b>Total expenditure 2016</b>	<b>2,036</b>	<b>233</b>	<b>1,478</b>	<b>1,736</b>	<b>2,330</b>	<b>7,535</b>	
Total expenditure 2015	1,987	331	1,411	1,700	2,106		
Support and governance costs consist of the following:							
Central Admin Costs						605	
Finance						239	
HR						89	
IT						112	
<b>Total Support &amp; Governance costs</b>						<b>1,045</b>	

Of the total expenditure £4,061k was unrestricted (2015: £3,964k) and £3,752k was restricted (2015: £3,571k).

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

### Notes to the financial statements

For the year ended 31 December 2016

#### 6. Net incoming resources for the year

This is stated after charging / crediting:

	2016 £'000	2015 £'000
Depreciation	43	43
Property	143	145
Other	-	12
Auditor remuneration (excluding VAT):		
Audit	20	14
Other services	-	1
	<u>206</u>	<u>215</u>

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

Staff costs were as follows:

	2016 £'000	2015 £000
Salaries and wages	3,596	3,403
Redundancy and termination costs	8	9
Social security costs	343	335
Pension contributions	124	129
Health Insurance	22	9
Temporary Staff	123	55
	<u>4,216</u>	<u>3,940</u>

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

	2016 No.	2015 No.
£60,000 - £69,999	-	-
£70,000 - £79,999	2	2
£80,000 - £89,999	1	1
£100,000 - £109,999	1	1
	<u>4</u>	<u>4</u>

The total employee benefits including pension contributions of key management personnel were £403,566 (2015: £428,316). Key management personnel in 2016 include the Chief Executive, Director of People & Engagement, Director of Services, Director of Partnerships, Director of Fundraising and Director of Finance.

The charity trustees were not paid and received no other benefits from employment with the charity in the year (2015: £nil).

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

### Notes to the financial statements

For the year ended 31 December 2016

#### 8. Staff numbers

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

	2016 No.	2015 No.
Mobility services	29.0	29.0
Campaigns & Awareness	3.0	5.0
Young People's Services	33.0	28.0
Fundraising	27.0	26.0
Support	9.8	8.8
Governance	0.2	0.2
	<u>102.0</u>	<u>97.0</u>

The average number of employees (head count based on number of staff employed during the year, full-time and part time) was as follows:

	2016 No.	2015 No.
	<u>128</u>	<u>123</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 £360 (2015: £1,236) with zero balance outstanding at year end.

Total donations received from related parties amounted to £2,410 (2015: £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 2016

#### 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	222	53	417
Additions in year	-	-	13	-	13
Disposals in year	-	-	(1)	-	(1)
At the end of the year	89	53	234	53	429
<b>Depreciation</b>					
At the start of the year	84	53	179	10	326
Charge for the year	5	-	24	14	43
Eliminated on disposal	-	-	(1)	-	(1)
At the end of the year	89	53	202	24	368
<b>Net book value</b>					
At the end of the year	-	-	32	29	61
At the start of the year	5	-	43	43	91

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 C.I.C., 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:

	2016 £000	2015 £'000
Income	1,073	1,050
Expenditure	(991)	(954)
Operating Profit	82	96
Gift aid to parent undertaking	(82)	(96)
Profit / (loss) for the financial year	-	-

Aggregate capital and reserves of Whizz-Mobility C.I.C. as at 31 December 2016 are £1 (2015: £1).

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

### Notes to the financial statements For the year ended 31 December 2016

#### 13. Parent charity

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

	2016 £000	2015 £'000
Gross income	6,857	6,991
Result for the year	23	396

#### 14. Debtors

	The group		The charity	
	2016 £000	2015 £'000	2016 £000	2015 £000
Trade debtors	486	227	-	-
Prepayments	76	57	66	57
Other debtors	69	83	69	83
Due from subsidiary company	-	-	304	185
	<u>631</u>	<u>367</u>	<u>439</u>	<u>325</u>

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

	The group		The charity	
	2016 £000	2015 £'000	2016 £000	2015 £000
Trade creditors	282	228	214	191
Creditors for mobility equipment	226	190	188	137
Taxation and social security	115	120	115	120
Accruals	74	91	44	60
Deferred income	477	472	400	472
	<u>1,174</u>	<u>1,101</u>	<u>961</u>	<u>980</u>

#### 16. Deferred income

Deferred income comprises the early payment of £400,000 Big Lottery Fund income in relation to 2017 activity and £77,000 NHS contract income billed in 2016 relating to 2017.

	The group		The charity	
	2016 £000	2015 £'000	2016 £000	2015 £000
Balance at the beginning of the year	472	-	472	-
Amount released to income in the year	(472)	-	(472)	-
Amount deferred in the year	477	472	400	472
	<u>477</u>	<u>472</u>	<u>400</u>	<u>472</u>

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

### Notes to the financial statements

For the year ended 31 December 2016

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

	General unrestricted £000	Designated funds £'000	Restricted funds £000	Total funds £000
Tangible fixed assets	49	-	12	61
Net current assets	733	-	812	1,545
<b>Net assets at the end of the year</b>	<b>782</b>	<b>-</b>	<b>824</b>	<b>1,606</b>

#### 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
<b>Restricted funds:</b>					
Mobility Equipment	727	877	(873)	(7)	724
Mobility Therapists, Support Services	28	312	(294)	(2)	44
Young People's Services	220	2,412	(2,585)	9	56
<b>Total restricted funds</b>	<b>975</b>	<b>3,601</b>	<b>(3,752)</b>	<b>-</b>	<b>824</b>
<b>Unrestricted funds:</b>					
Designated funds:					
Cyclical Fund	579	-	-	(579)	-
<b>Total designated funds</b>	<b>579</b>	<b>-</b>	<b>-</b>	<b>(579)</b>	<b>-</b>
<b>General funds</b>	<b>29</b>	<b>4,235</b>	<b>(4,061)</b>	<b>579</b>	<b>782</b>
<b>Non-charitable trading funds</b>					
<b>Total unrestricted funds</b>	<b>608</b>	<b>4,235</b>	<b>(4,061)</b>	<b>-</b>	<b>782</b>
<b>Total funds</b>	<b>1,583</b>	<b>7,836</b>	<b>(7,813)</b>	<b>-</b>	<b>1,606</b>

#### 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.

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

### Notes to the financial statements

For the year ended 31 December 2016

#### 18. Movements in funds (continued)

##### Purposes of designated funds

##### Cyclical fund

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

Following a review of how funds are presented in the accounts, the Cyclical Fund was transferred back to General funds.

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

	2016 £	2015 £
<b>Net income / (expenditure) for the reporting period (as per the statement of financial activities)</b>	23	396
Depreciation charges	43	43
Dividends, interest and rent from investments	(2)	(6)
Donation of fixed assets	-	(53)
Increase in debtors	(264)	(279)
Increase in creditors	73	629
	<hr/>	<hr/>
<b>Net cash (used in) / provided by operating activities</b>	<b>(127)</b>	<b>730</b>
	<hr/> <hr/>	<hr/> <hr/>

#### 20. Analysis of cash and cash equivalents

	At 1 January 2016 £	Cash flows £	At 31 December 2016 £
Cash in hand	1,649	(141)	1,508
Short term deposits	577	3	580
	<hr/>	<hr/>	<hr/>
<b>Total cash and cash equivalents</b>	<b>2,226</b>	<b>(138)</b>	<b>2,088</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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

### Notes to the financial statements

For the year ended 31 December 2016

#### 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	
	2016 £	2015 £	2016 £	2015 £
Less than one year	138	66	12	12
One to five years	414	-	9	21
Over five years	-	-	-	-
	<u>552</u>	<u>66</u>	<u>21</u>	<u>33</u>

#### 22. Contingent assets

An amount of £400,000 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 2016.

#### 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.