

Company No. 2444520
Charity No. 802872
Charity no. Scotland SC042607

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

Report & Financial Statements

31 December 2011

sayer vincent

consultants and auditors

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

Reference and administrative details

For the year ended 31 December 2011

Status	The organisation is a charitable company limited by guarantee, incorporated on 20 November 1989 and registered as a charity on 17 April 1990	
Governing document	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	
Company number	2444520	
Charity number	802872 (England & Wales)	SC042607 (Scotland)
Registered office and operational address	4th Floor Portland House Bressenden Place LONDON SW1E 5BH	
Honorary officer	Sir David Reid	Chair
Principal staff	Ruth Owen	Chief Executive
Bankers	The Royal Bank of Scotland 119/121 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	
Auditors	Sayer Vincent Chartered Accountants Statutory Auditors 8 Angel Gate City Road London EC1V 2SJ	

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

Report of the Trustees

For the year ended 31 December 2011

The Trustees present their report and the audited financial statements for the year ended 31 December 2011.

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 2005).

Chairman's review

In 2011 Whizz-Kidz helped more disabled children and young people than in any other year in the charity's history. This included 1,410 disabled children and young people who gained increased independence through the provision of essential mobility equipment and support – an increase of over 40% on 2010. A further 1,350 disabled children and young people gained life skills and self-confidence by taking part in Whizz-Kidz training, work placements and local clubs across the UK – 30% more than in the previous year.

And despite continuing difficulties in the wider economy, Whizz-Kidz' income for the year was at £5.9m. This is an 11% increase on 2010.

An estimated 70,000 disabled children and young people struggle to get the right mobility equipment for their needs. This is why we continue to campaign to ensure that greater priority is given to paediatric mobility.

In 2011 Whizz-Kidz partnered with the NHS in Tower Hamlets, Havering, Barking and Dagenham, Brentwood, Southend, Hull and Plymouth to deliver improvements to wheelchair provision for children and young people in these areas. In addition, we partnered with the NHS in Plymouth and Tower Hamlets to achieve similar improvements to wheelchair provision for adults.

The success of our NHS partnerships in Tower Hamlets and Southend were later recognised in the NHS Operating Framework as beacons of good practice.

Thanks to pro bono support from Frontier Economics we launched a new report in the spring. The report set out the wider 'social return on investment', showing that every £1 spent on the right mobility equipment for disabled children delivered benefits of between £10 and £65. Benefits that include better educational, health and employment outcomes achieved by young people with the right equipment as they grow up.

Also in the spring, we launched and delivered to No10 a report by the All Party Parliamentary Group for Paediatric Mobility Reform setting out the need to improve provision of mobility equipment. This report included views from a wide group of experts who gave evidence to the APPG at parliamentary hearings in 2010.

In 2011 our procurement strategy delivered further savings as we continued to review our supply chain and get better equipment at better prices – helping us to give more children the best equipment for their needs. At the same time we launched our first ever Whizz-Kidz branded buggy and a set of Whizz-Kidz wheel guards, to be given to children along with their wheelchairs.

This year we achieved 98% satisfaction rates with the equipment we provide. We also developed and launched an online rate and review service so that children and families can give and share their views on the equipment. We will use this feedback to improve our services and help wheelchair manufacturers to innovate and develop their products in response to young people's views.

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

Report of the Trustees

For the year ended 31 December 2011

In 2011 Whizz-Kidz continued to deliver its 'child in a chair in a day' programme. While many of the children we help have very complex needs that require highly configured or bespoke equipment, many more are now able to take home the right equipment for their needs on the day of their assessment. Because of our innovative ways of working, developed thanks to expertise and pro bono support from a team of healthcare specialists at Accenture, 68% of those children seen in our NHS partnerships were able to do just that – leave with their equipment on the day. Towards the end of the year the success of this programme was highlighted in the NHS Chief Executive's Innovation Review along with a commitment by the NHS to launch its own 'child in a chair in a day' programme nationally.

In communities all across the country we ran wheelchair skills training events with 756 disabled children and young people taking part – up from 720 in 2010. At these valuable courses, participants learn how to get the most from their wheelchair and gain valuable independence. We also delivered a programme of life skills training events across the country - helping 636 young wheelchair users gain increased confidence, up from 110 in 2010. A further 106 young disabled people got their first experience of the world of work through our highly successful work placement programme with a range of employers across the UK.

Thanks to continued funding from the BIG Lottery and BBC Children in Need we have been able to set up and deliver over 40 local clubs for young wheelchair users across the UK. At these clubs members of our young Ambassador network can meet up, make friends and gain skills. And our community website for young people means many more can now connect and access our life skills programme online.

Future outlook

For 2012 the charity aims to keep wheelchair provision high on the agenda as wider reform of the NHS takes place. Whizz-Kidz will continue to drive improvements to NHS provision by increasing its partnership work with Primary Care Trust clusters and engage with the new clinical commissioning groups as they emerge.

Importantly, we will register as a local provider in areas where the NHS has chosen wheelchairs as a priority for roll out of 'Any Qualified Provider' – giving children and families, for the first time, choice of organisations to go to when they need mobility equipment.

In early 2012 we will review and update our capacity plans and implement a regional management structure. This will ensure an effective roll out of our NHS service and support growth in our community fundraising plans.

Thanks to pro bono support from Fujitsu we also have a number of recommendations we will be implementing in 2012 to ensure that our systems are 'fit for purpose' and allow us to collaborate effectively with the NHS.

Our fundraising strategy will continue to focus on increasing the number of committed supporters. 2012 will also see the benefits of an expanded community fundraising programme as we increase our capacity to recruit and engage with local communities of Whizz-Kidz supporters.

Next year, we expect to support a further 1,700 children in our life skills programmes. And in the year the UK will host the Olympics, we have set ourselves the ambitious target of providing mobility equipment to 2,012 children and young people in 2012, subject to our success in generating additional income.

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

Report of the Trustees

For the year ended 31 December 2011

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.

Structure governance and management

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 the four department heads.

In 2001 a trading subsidiary was established, which in 2011 was registered as a community interest company. Whizz-Mobility CIC generates profits which are donated to Whizz-Kidz under Gift Aid. All recent NHS partnership agreements are routed through Whizz-Mobility CIC. Additional activities such as our overseas “challenge” events and any cause related marketing initiatives continue to be organised and operated by this subsidiary.

In view of our increased activity in Scotland, including the launch of several Ambassador Clubs, we registered as a charity with the Office of the Scottish Charity Regulator.

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 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 everyday.

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 committee

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 Movement For Non-Mobile Children (Whizz-Kidz)

Report of the Trustees

For the year ended 31 December 2011

Risk management

The Chief Executive reports to Trustees on risk management through the Audit Committee. The key risks are identified in a risk register which is presented to the Audit Committee. The risk register is regularly reviewed and updated by the Senior Management Team. It details the scope of each risk and actions taken to mitigate such risk.

Review of 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 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 aim 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.

Our strategic goals:

1. Whizz-Kidz is the leading provider of mobility equipment in the UK.
2. Disabled children have access to support and training to be confident, independent and prepared for adult life.
3. Wheelchair provision for disabled children and young people is high on the political agenda and a priority within the NHS.
4. Whizz-Kidz has the right resources, systems and expertise to achieve its vision.

Some of the charity's key activities in 2011 included:

Access to appropriate mobility equipment

- 1,410 disabled children and young people benefited from improved mobility (982 in 2010).
- Continued to support families on low incomes with a free maintenance and insurance package for their equipment.
- Continued to deliver NHS partnerships in Tower Hamlets, Havering, Barking and Dagenham and Brentwood.
- Launched new partnerships with South East Essex, Hull and Plymouth PCTs to deliver improved mobility services.

Life skills

- 756 children and young people attended Wheelchair Skills Training (720 in 2010).
- Increased UK wide Ambassador Network to over 850 young people.
- 636 young people gained increased confidence at life skills training events.
- 106 young people accessed tailored work placements with a range of employers.
- Delivered a network of over 40 local Ambassador Clubs for young wheelchair users.
- 45 children took part in one of three Camp Whizz-Kidz events – our three day residential training course for young disabled people.

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

Report of the Trustees

For the year ended 31 December 2011

Campaigning

- Showcased our NHS partnerships to influence NHS/government.
- Launched a report by Frontier Economics highlighting the social return on investment of Whizz-Kidz' equipment provision.
- Launched and delivered to No10 a report by the All Party Parliamentary Group for Paediatric Mobility Reform setting out the need to improve provision of mobility equipment.
- Secured consistent media coverage for the charity's fundraising activities, services and campaigns.

Resources and systems

- Raised £5.9m including £1.1m from the London Marathon, £0.7m from BIG Lottery Fund and doubled our NHS income to £1.2m.
- Further developed our procurement strategy and 'LEAN' processes to assist us in delivering our 'Child in a Chair in a Day' ambition.
- Improved our financial and management reporting.
- Relocated to new premises following receipt of notification to terminate the existing lease.

Financial Review

Total incoming resources at £5.9m are 11% higher than the previous year or 20% excluding the large amount of pro bono work included in the 2010 accounts.

Statutory income of £1.1m continues to show strong year on year growth benefitting from new awards from the Department for Education and Department of Health, while Trusts income at £0.8m was also modestly up on 2010 levels. Income from our Corporate partners grew to £0.6m in 2011 with significant contributions from Molson Coors £0.2m, InterContinental Hotel Group and Travis Perkins. Events income of £1.4m was £0.2m lower than in 2010 suffering from a slower uptake in our London Marathon gold bond places reflecting concerns over the general economic climate. Income from our NHS activities at £1.2m was almost double previous year levels having secured additional agreements in new territories as outlined above.

Total reported expenditure of £5.8m was £0.2m higher than reported in 2010 resulting in a modest surplus for the year of £0.1m. The increased expenditure was driven predominantly by our increased spending on mobility equipment £1.4m (+£0.2m) and the increased staff related expenditure required in our Young Peoples team to deliver the significant increases in Whizz-Kidz training and local clubs across the UK.

Total funds of the charity were £1.5m at the end of the year (2010:£1.4m). Of this restricted funds accounted for £0.6m with a further £0.5m in designated funds to provide cover against cyclical variations in income levels. Funding for mobility therapists is paid retrospectively resulting in a negative timing variance at the end of the year.

At year end cash at bank amounted to £1.4m (2010: £1.1m) reflecting our efficient credit collection procedures with zero debts outstanding from our NHS contract billings.

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

Report of the Trustees

For the year ended 31 December 2011

Reserves Policy

Whizz-Kidz Reserves Policy allows for a Cyclical Fund with a fixed and variable element. The total Cyclical Fund is currently set at 25% of the annual net cost of staff and establishment costs. These amounted to £1.8m in 2011 thus requiring us to hold a cyclical reserve of £450,000 under this policy. This designated reserve is invested separately through a combination of twenty four month fixed rate charity bonds and a designated special reserve account.

An additional Investment Reserve of £40,000 was established to fund the expansion of some fundraising initiatives.

Statement of Trustees' responsibilities

The Trustees (who are also directors of Whizz-Kidz for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and the group and of the incoming resources and application of resources, including the income and expenditure, of the charitable company/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 ,the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended)]. 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 auditors are 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 auditors are 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 Movement For Non-Mobile Children (Whizz-Kidz)

Report of the Trustees

For the year ended 31 December 2011

The Trustees

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

Sir David Reid	Andrew Granger
Paul Weinberger	Brendan Osborne
Hilary Cass	Adrian Pitts
Dr Susan Proctor (resigned 31 December 2011)	Simon Burne
Alison Reed	Peter Scott
Steve John	Matthew Bell (appointed 9 December 2011)

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. As we welcome a new Trustee to the board, we thank those retiring in 2011 for their contribution and dedication to the charity over the years.

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 2011 was 11 (2010 - 11). The Trustees have no beneficial interest in the charity.

Auditors

Sayer Vincent was re-appointed as the charity's auditors earlier in the year and has expressed their willingness to act in that capacity.

Approved by the Trustees on 19 March 2012 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 2011 which comprise the Group and Parent Charitable Company 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 Trustees' report, 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 auditor 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 Trustees' report to identify material inconsistencies with the audited financial statements. 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 2011 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; 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).

Independent auditor's report

To the members and Trustees of

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

Opinion on other matter prescribed by the Companies Act 2006

In our opinion the information given in the Trustees' 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; 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.

Helen Elliott (Senior statutory auditor)

16 April 2012

for and on behalf of Sayer Vincent, Statutory Auditors

Sayer Vincent, 8 Angel Gate, City Road, LONDON EC1V 2SJ

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

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

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

For the year ended 31 December 2011

	Note	Restricted £'000	Unrestricted £'000	2011 Total £'000	2010 Total £'000
Incoming resources					
<i>Incoming resources from generated funds</i>					
Voluntary income	2	305	436	741	1,060
Activities for generating funds	3	-	1,400	1,400	1,589
Investment income		3	3	6	6
<i>Incoming resources from charitable activities</i>					
Mobility equipment, Young People and other general charitable purposes	4	1,832	1,881	3,713	2,620
Total incoming resources		2,140	3,720	5,860	5,275
Resources expended					
<i>Cost of generating funds</i>					
Fundraising	5	168	1,487	1,655	1,446
Publicity		37	209	246	732
Total cost of generating funds		205	1,696	1,901	2,178
Net incoming resources available for charitable application		1,935	2,025	3,960	3,097
<i>Charitable activities</i>					
Mobility equipment and maintenance		463	946	1,409	1,209
Mobility services		501	770	1,271	1,383
Young people / Life Skills		960	191	1,151	798
<i>Governance costs</i>		-	37	37	46
Total charitable expenditure		1,924	1,944	3,868	3,436
Total resources expended	5	2,129	3,640	5,769	5,614
Net incoming/(outgoing) resources and net movement in funds	6	11	81	92	(339)
Funds at start of year		630	774	1,404	1,743
Funds at end of year		641	855	1,496	1,404

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 14 to the financial statements.

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

Balance sheet

As at 31 December 2011

	Note	The group		The charity	
		2011 £'000	2010 £'000	2011 £'000	2010 £'000
Fixed assets					
Tangible fixed assets	9	115	4	115	4
Investments	10	162	162	162	162
Total fixed assets		277	166	277	166
Current assets					
Debtors	11	84	175	283	177
Short term deposits		390	488	390	488
Cash at bank and in hand		1,383	1,059	958	1,055
Total current assets		1,857	1,722	1,631	1,720
Creditors: Amounts falling due within one year					
	12	638	484	412	482
Net current assets		1,219	1,238	1,219	1,238
Net assets	13	1,496	1,404	1,496	1,404
Funds					
Restricted funds					
In surplus		701	630	701	630
In deficit		(59)	-	(59)	-
Unrestricted funds:					
Designated funds		490	604	490	604
General funds		364	170	364	170
Total funds	14	1,496	1,404	1,496	1,404

Approved by the Trustees on 19 March 2012 and signed on their behalf by

Alison Reed
Trustee

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

Group cashflow statement

For the year ended 31 December 2011

	Notes	2011 £'000	2010 £'000
Reconciliation of net incoming / (outgoing) resources to operating cashflow			
Net Incoming / (outgoing) resources for the year		92	(339)
Interest received		(6)	(6)
Depreciation charges		27	18
Decrease/(increase) in debtors		91	(29)
Increase/(decrease) in creditors		154	(194)
		<u>358</u>	<u>(550)</u>
Net cash inflow / (outflow) from operating activities		358	(550)
Returns on investments			
Interest received		6	6
Capital expenditure			
Purchase of tangible fixed assets		(138)	(1)
Receipt / (Purchase) of Investments		-	(162)
Receipt / (purchase) of short term deposits		98	157
		<u>324</u>	<u>(550)</u>
Increase /(decrease) in cash		<u>324</u>	<u>(550)</u>
Analysis of cashflow movement			
	1 January 2011 £'000	2011 Cash flows £'000	31 December 2011 £'000
Cash at bank and in hand	<u>1,059</u>	<u>324</u>	<u>1,383</u>

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

Notes to the accounts

For the year ended 31 December 2011

1. Accounting policies

- a) The financial statements have been prepared under the historical cost convention and in accordance with applicable accounting standards and follow the recommendations in Statement of Recommended Practice - Accounting and Reporting by Charities (issued March 2005) and the Companies Act 2006.

Consolidated financial statements ("group accounts") have been prepared in respect of the charitable company and its wholly owned subsidiary, Whizz-Mobility CIC. The results of Whizz-Mobility CIC have been consolidated into the statement of financial activities on a line by line basis. In accordance with Section 408 of the Companies Act 2006 and paragraph 397 of SORP 2005 a separate statement of financial activities for the charity has not been presented. The charitable company will be referred to as the "charity" in the remainder of these notes to the financial statements.

Transactions and balances between the charity and its subsidiary have been eliminated from the consolidated financial statements. Balances between the two organisations are disclosed in the notes of the charity's balance sheet.

b) Voluntary income

Voluntary income is received by way of donations and gifts and is included in full in the statement of financial activities when receivable.

Accrued income represents income receivable from events and other income generating activities which have occurred by the balance sheet date.

The income from fundraising activities is shown gross, with the associated costs included in fundraising costs.

c) Gifts in kind & pro bono support

The value of gifts in kind included in the statement of financial activities is estimated to be the price that the charity would have to pay in the open market for an equivalent item. Pro bono support is included at the price as costed by the supplier at current market rates.

d) Interest

Interest is accounted for on a receivable basis.

e) Revenue grants

Revenue grants are recognised in full in the statement of financial activities in the year in which they are received or are receivable, whichever is the earlier, unless they relate to a specified future period, in which case they are deferred.

f) Resources expended

Resources expended are allocated to the particular activity where the cost relates directly to that activity. They include attributable VAT, which cannot be recovered. Payroll costs and overhead costs (mainly establishment costs) which are not directly attributable to one department are re-allocated on the basis of numbers of staff and under what function they are employed.

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

Notes to the accounts

For the year ended 31 December 2011

1. Accounting policies (continued)

f) Resources expended (continued)

	2011	2010
Fundraising	34%	28%
Publicity	5%	6%
Mobility services	37%	47%
Young people / Awareness	21%	16%
Governance	3%	3%

g) 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 4 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.

h) Governance costs

Governance costs are incurred in the general running of the charity to provide the governance structure which allows the charity to operate and generate the information required for public accountability. These costs include the strategic planning process, external audit, costs relating to trustee meetings and legal advice for Trustees. Also included is an allocation of support costs involved with supporting the governance activities.

i) Tangible fixed assets

Items of equipment are capitalised where the purchase price exceeds £500. Depreciation costs are allocated to activities on the basis of use. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life on a straight line basis:

- Fixtures & Equipment: 20-33%
- Short leasehold improvements: life of the lease

j) Investments

Investments held as fixed assets are at mid-market value at the balance sheet date.

k) Impairment

Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

l) Operating leases (rental)

Rentals payable under operating leases, where substantially all the risks and rewards of ownership remain with the lessor, are charged to the statement of financial activities on a straight line basis over the term of the lease.

m) Restricted funds

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

n) Unrestricted funds

Unrestricted funds can be used in accordance with the charity's objects at the discretion of the Trustees.

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

Notes to the accounts

For the year ended 31 December 2011

1. Accounting policies (continued)

o) **Designated funds**

Designated funds are funds set aside by the Trustees out of unrestricted funds for specific future purposes or projects.

p) **Staff pension (Defined contribution pension)**

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.

q) **Funds transfer**

Funds are transferred from unrestricted funds to cover deficits in restricted funds, or for specific purposes designated by the Trustees.

2. Voluntary income

	Restricted £'000	Unrestricted £'000	2011 Total £'000	2010 Total £'000
Donations	305	436	741	660
Pro bono advertising	-	-	-	400
Total voluntary income	<u>305</u>	<u>436</u>	<u>741</u>	<u>1,060</u>

3. Events income

	Restricted £'000	Unrestricted £'000	2011 £'000	2010 £'000
Marathons & other events	<u>-</u>	<u>1,400</u>	<u>1,400</u>	<u>1,589</u>

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

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For the year ended 31 December 2011

4. Incoming resources from charitable activities

	Restricted £'000	Unrestricted £'000	2011 Total £'000	2010 Total £'000
Corporate:				
Molson Coors	-	192	192	45
InterContinental Hotel Group (IHG)	-	126	126	75
Travis Perkins	-	68	68	23
QMH UK	-	36	36	26
Legal & General Group Plc	-	21	21	28
AXA Investment Managers	-	18	18	11
Accenture	-	18	18	-
Cantillon	-	13	13	9
GVA	-	12	12	-
Other corporate donors	16	115	131	200
Corporate total	16	619	635	417
Trusts:				
The ACT Foundation	104	-	104	79
The Garfield Weston Foundation	-	-	-	40
BBC Children In Need	28	-	28	28
The Priority Trust	-	-	-	18
v'	-	-	-	8
BBC Children In Need (Fun & Friendship)	92	-	92	90
The Vodafone Foundation	73	-	73	-
The Esmée Fairbairn Foundation	30	-	30	-
Others for mobility equipment, therapists, camps and other charitable purposes	389	101	490	490
Trusts total	716	101	817	753
Statutory:				
Big Lottery Fund - Young Peoples Fund 2	610	-	610	537
Big Lottery Fund - Reaching Communities	136	-	136	59
Department for Education	166	-	166	107
DH Third Sector Investment Programme	101	-	101	40
Media Box	-	-	-	4
Others for mobility equipment, therapists, camps and other charitable purposes	87	-	87	115
Statutory total	1,100	-	1,100	862
NHS Contracts	-	1,161	1,161	588
Total for mobility equipment, Young People and general charitable purposes.	1,832	1,881	3,713	2,620

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For the year ended 31 December 2011

5. Total resources expended

	Fundraising £'000	Publicity £'000	Mobility equipment and maintenance £'000	Mobility services £'000	Young people / Life Skills £'000	Governance costs £'000	2011 Total £'000	2010 Total £'000
Staff costs (Note 7)	780	161	-	772	465	13	2,191	2,131
Other staff costs	24	3	-	35	228	2	292	161
Wheelchairs, other equipment and maintenance	-	-	1,409	-	-	-	1,409	1,209
Marathons and events	325	-	-	-	-	-	325	291
Pro bono advertising*	-	-	-	-	-	-	-	400
Promotional activity	183	-	-	-	-	-	183	98
Other direct expenditure	31	56	-	143	246	-	476	471
Rent, rates, insurance and services	103	15	-	114	64	10	306	319
Postage stationery and telephone	52	1	-	34	8	1	96	92
Recruitment, training, travelling	62	7	-	138	121	2	330	238
Computer maintenance and consumables	27	2	-	18	9	1	57	44
Legal and professional	4	1	-	4	2	-	11	41
Audit and other services	-	-	-	-	-	7	7	17
Depreciation	10	-	-	10	6	1	27	18
Bank charges	54	-	-	3	2	-	59	84
Total resources expended	1,655	246	1,409	1,271	1,151	37	5,769	5,614

*This expenditure represents the estimated value of advertising services donated to Whizz-Kidz in 2010.

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For the year ended 31 December 2011

6. Net incoming/(outgoing) resources for the year

This is stated after charging:

	2011	2010
	£'000	£'000
Depreciation	27	18
Trustees' remuneration	-	-
Trustees' expenses	-	-
Auditors' remuneration:		
▪ Audit	12	12
Operating lease rentals:		
▪ Property	158	144
	<u>158</u>	<u>144</u>

Trustee indemnity insurance cover is held by the charity but is included within the general cover and therefore a separate premium is not paid.

7. Staff costs and emoluments

In excess of 50% of staff costs were spent on mobility services and Young People's activities being front line staff working directly with our beneficiaries.

Staff costs were as follows:

	2011	2010
	£'000	£'000
Salaries and wages	1,916	1,870
Social security costs	201	191
Pension contributions	74	70
	<u>2,191</u>	<u>2,131</u>

Employees earning more than £60,000, excluding pension contributions, were as follows:

	2011	2010
	No.	No.
£70,001 - £80,000	2	2
£80,001 - £90,000	1	1
	<u>1</u>	<u>1</u>

The pension contributions for the employees shown above total £10,500 (2010: £9,900).

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For the year ended 31 December 2011

7. Staff costs and emoluments (continued)

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

	2011 No.	2010 No.
Mobility services	24	24
Young people awareness	14	10
Fundraising and publicity	24	24
Governance	0.2	0.2
	<u>62</u>	<u>58</u>

8. Taxation

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

9. Tangible fixed assets (group and charity)

	Short leasehold improvements £'000	Furniture and equipment £'000	Total £'000
COST			
At start of year	83	168	251
Additions in year	89	49	138
Disposals in year	(83)	(25)	(108)
	<u>89</u>	<u>192</u>	<u>281</u>
At end of year	89	192	281
DEPRECIATION			
At start of year	83	164	247
Charge for the year	21	6	27
Disposals in year	(83)	(25)	(108)
	<u>21</u>	<u>145</u>	<u>166</u>
At end of year	21	145	166
NET BOOK VALUE			
At end of year	<u>68</u>	<u>47</u>	<u>115</u>
At start of year	-	4	4

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For the year ended 31 December 2011

10. Investments and subsidiary undertaking

Investment	2011	2010
	£'000	£'000
24 Month Fixed Rate Bond	162	162
Baa Bar Group PLC shares	-	-
Market value at the end of the year	162	162
Historic and donated cost at the end of the year	461	461

The charity invested in a 24 Month Fixed Rate Bond in 2010 in line with a review of its investment and reserves policies conducted during the year.

The shares in Baa Bar Group PLC were donated to Whizz-Kidz on 15 December 2007. Previously these shares had been valued within the accounts at mid-market price when donated of £300,000. These shares were issued with a lock in clause which had prohibited their sale and this has now expired. As the market for these shares is extremely narrow and very illiquid and the holdings are of a significant size the true market value of these shares has become more uncertain. In these circumstances in prudence the shares were written off. Any income from these shares will now only be recognised on their successful sale.

Subsidiary undertaking

The charity controls 100% of the issued ordinary share capital of Whizz-Mobility CIC, which registered as a community interest company in October 2011 and was originally incorporated in the United Kingdom on 2 May 2001. The relevant financial information regarding Whizz-Mobility CIC is as follows:

	2011	2010
	£'000	£'000
Income		
NHS Trading	767	-
Challenge events	25	28
Marketing	-	20
Total income	792	48
Expenditure		
Mobility equipment	455	-
Therapists costs	118	-
Gift aid to parent undertaking	148	36
Administration & support	69	7
Marketing & promotion	2	5
Total expenditure	792	48
Surplus for the Year	-	-

Aggregate capital and reserves of Whizz-Mobility CIC as at 31 December 2011 are £1. (2010: £1). The results have been consolidated on a line by line basis.

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For the year ended 31 December 2011

11. Debtors

	The group		The charity	
	2011 £'000	2010 £'000	2011 £'000	2010 £'000
Due from subsidiary company	-	-	199	2
Prepayments	66	98	66	98
Sundry debtors	18	77	18	77
	84	175	283	177

12. Creditors : Amounts falling due within one year

	The group		The charity	
	2011 £'000	2010 £'000	2011 £'000	2010 £'000
Trade creditors	94	159	94	159
Creditors for mobility equipment	382	194	207	194
Taxation and social security	112	79	62	79
Accruals	50	52	49	50
	638	484	412	482

13. Analysis of net assets between funds

	Restricted funds £'000	Designated funds £'000	General funds £'000	Total funds £'000
Tangible fixed assets	-	-	115	115
Investments	-	162	-	162
Current assets	834	328	695	1,857
Current liabilities	(192)	-	(446)	(638)
Net assets at 31 December 2011	642	490	364	1,496

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For the year ended 31 December 2011

14. Movements in funds

	At 1 January 2011 £'000	Incoming resources £'000	Outgoing resources £'000	Transfers £'000	At 31 December 2011 £'000
Restricted funds:					
Wheelchair purchase and mobility equipment	277	771	(529)	-	519
Mobility therapists & support services	12	243	(314)	-	(59)
Mobility centres	13	-	(13)	-	-
Ambassadors and Young People	218	936	(1,009)	-	145
Wheelchair skills training	110	191	(264)	-	37
Total restricted funds	630	2,141	(2,129)	-	642
Unrestricted funds:					
<i>Designated funds:</i>					
Cyclical Fund	604	40	-	(154)	490
<i>Total designated funds</i>	604	40	-	(154)	490
General funds	170	3,680	(3,640)	154	364
Total unrestricted funds after unrealised losses	774	3,720	(3,640)	-	854
Total funds	1,404	5,861	(5,769)	-	1,496

Purposes of restricted funds

Purchase of wheelchairs and 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 the location of the child. The total restricted to the purchase of mobility equipment included £104,000 from The ACT Foundation.

Mobility therapists & support services

The charity's funding of the Therapist Network in 2011 was partially funded via grants from the Department for Education totalling £166,000. Funding is paid retrospectively resulting in the negative timing variance at the end of the year.

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For the year ended 31 December 2011

14. Movements in funds (continued)

Mobility centres

Income in previous years from the Big Lottery funded the work of the charity's mobility centre in the North East. This income is no longer available resulting in the closure of the centre in the early part of 2011.

Ambassadors and Young People

Funding received from the Big Lottery Fund to support the Ambassadors network in England. This represented year three of a five year grant to increase the number of ambassador clubs to provide social opportunities and practical support for young disabled people.

To support Ambassadors in Scotland, Wales and Northern Ireland through participation in the UK wide Fun and Friendship Programme, a three year programme funded by BBC Children in Need to help disabled young people meet friends and have a good time as independently as possible.

Wheelchair skills training

Funding received from the Big Lottery Fund - Reaching Communities and the Department for Education once again increased the number of young wheelchair users accessing these unique training courses. The scheme allows disabled children and young people to get the most out of their mobility equipment, learn vital road safety skills and to become more independent.

Purpose 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.

15. Operating lease commitments

The charity had annual commitments under operating leases expiring as follows:

	Property	
	2011	2010
	£'000	£'000
2 - 5 years	<u>158</u>	<u>158</u>

16. 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 both on a pro bono basis and at reduced fees. The overall value of the fees charged during the year at the reduced rates was £9,700, with zero balance outstanding at year end.