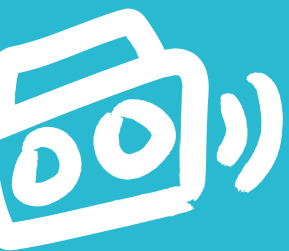




We're here  
for young  
wheelchair  
users



# Whizz Kidz Annual Report and Accounts

2024-25



**Whizz Kidz**

**Annual Report and Accounts**

**2024-2025**

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# Trustees' Report

## 2024-2025 overview

At Whizz Kidz we want young wheelchair users to enjoy all the opportunities and activities that so many others take for granted - at home, at school, at work and beyond. In 2024-2025, we supported more young wheelchair users than ever before through the provision of wheelchairs and equipment, and through our activity programmes and wheelchair skills training.

Demand for our wheelchair and equipment service rose so greatly that, unfortunately, we had to make the difficult decision to close applications in February 2025. Much of this demand is driven by young people not being able to get appropriate wheelchairs through local NHS services due to limited criteria and budgets. To progress our work to address this situation and transform NHS wheelchair services, we secured parliamentary approval, in partnership with the Wheelchair Alliance, for an All-Party Parliamentary Group (APPG) for Wheelchairs Users to launch in May 2025.

Our Youth Board launched its Beyond Fare report to address the inequity in disabled bus pass provision in England. Internally, we progressed the development of a new CRM system to enhance the efficiency of our work.

## Our purpose

### Why we exist

- An estimated 75,000 young people in the UK need a wheelchair to be mobile.
- Most young people aren't getting a wheelchair that fully meets their needs through their local services.
- For a young person, having the wrong wheelchair can lead to dependence on others, social isolation, poor mental health, pain and injury.
- Without the ability to be independent, young wheelchair users are restricted in their ability to socialise and participate in society.

Whizz Kidz creates opportunities for young wheelchair users to get the equipment, skills, and confidence to go further.

## Our vision

Our vision is a society in which every young wheelchair user is mobile, enabled and included.

## Our values and behaviours

- **Our values are:** young people focused, ambitious, collaborative and inclusive.
- **Our behaviours are:** I seek to understand, I engage with others, I find solutions and I focus on growth.

Whizz Kidz has a culture framework, which celebrates our values and helps colleagues and volunteers put these values and behaviours into action. The culture framework guides how we recruit, develop and retain our team.

### Our strategic priorities

Our strategic priorities focus on three high level objectives to improve quality of life for young wheelchair users:

**1. Mobile: We will significantly increase our provision of high-quality wheelchairs to young people**

This priority is focused on increasing the number of young people we support who are unable to receive the essential mobility equipment they need from the NHS as well as ensuring that young people who apply receive equipment as quickly as possible.

**2. Enabled: We will provide confidence-building experiences for every young wheelchair user in the UK**

This priority is focused on increasing the number of young people we support with confidence-building experiences. These experiences are delivered through Wheelchair Skills Training, Employability Skills Training and through UK-wide activity and club programmes.

**3. Included: We will work with young wheelchair users to create societal change and inclusion**

This priority is focused on delivering long-term sustainable change and inclusion for young wheelchair users. Working with young people, the team is building key data and evidence to inform and lobby decision makers on changes that could be made in society for the benefit of young wheelchair users. Much of this work starts with the Youth Board and their manifesto outlining the change they want to see.

### Activities and performance

As the UK's leading charity supporting young wheelchair users up to 25 years old, we provide them with the equipment and skills they need to live life as independently as possible, and we work with them to achieve societal change.

#### 2024-2025 highlights

- Over 30,000 people supported by our work
- Number of young people we have supported has increased by 63% in the last three years
- 1,375 young wheelchair users provided with wheelchairs and equipment
- Ran 167 face-to-face and online programmes which supported young people 2,938 times
- 1,570 young wheelchair users and family members were supported by Young People's Services
- Secured parliamentary approval for APPG for Wheelchairs Users to launch in May 2025
- Youth Board launched its Beyond Fare report on disabled bus pass provision
- Established the 'Collective', a group for 18-25-year-olds to grow our youth engagement
- Clinical funding relationship with the charities Muscular Dystrophy UK and Debra launched
- 425 runners ran the London Marathon for Whizz Kidz on 27 April 2024
- Secured funding for a new online information hub for families and young wheelchair users

### Mobile: Wheelchairs and equipment provision

Our team of skilled clinicians and engineers delivers wheelchairs and equipment through charity services and NHS services. In 2024-2025, the clinical team supported 1,375 young people across both. The number of young wheelchair users supported has increased by 54% in the last three years.

Through the charity, we ran 130 clinics across the country, delivering equipment to 803 young people. The engineering team completed 166 repair and maintenance appointments. In the last year we have seen a 15% year on year increase in applications to the charity for wheelchairs and equipment. In February 2025 we made the very difficult decision to close applications to the charity as we could no longer meet demand without significantly increased funding every year. As a result, we launched our 'Childhood Can't Wait' campaign in May 2025 to raise the necessary funds to reopen applications.

Within the NHS, we continued to run the Tower Hamlets Wheelchair Service. We also launched a new partnership with Ross Care in Surrey, Barnet and Kent through Whizz Mobility CIC with the goal that we will oversee all the paediatric provision in those areas. The team supported 572 young people in NHS services.

Delivering a high-quality service which transforms young lives is of utmost importance to Whizz Kidz. The impact of our services continues to be evidenced through feedback. When asked how easily they could complete activities out of ten, young people rated their previous chair (not provided by Whizz Kidz) as 4.3 and rated their new Whizz Kidz chair as 8.5. Families were asked if the needs of their young person were fully taken into account when being assessed for a Whizz Kidz chair and 100% reported yes.

We continued to work with manufacturers to identify innovative equipment and approaches to wheelchair provision that will improve a young person's independence. The clinical team identified a gap in the market and worked closely with Sunrise Medical in the development of an active user manual chair that could be fully configurable and grow with the child. The first prototype of the chair is expected to be tested by Whizz Kidz in August 2025. In addition to the active user manual chair, our clinicians and engineers worked closely with manufacturers on the development and testing of new power assist devices for wheelchair users. One of these developments saw Etac, the developer and provider of mobility devices, introduce a new range of power assist into the market at a significantly reduced price, positively disrupting market pricing in favour of wheelchair users.

### Enabled: Activity programmes and clubs

In 2024-2025 we provided support to 1,146 young people. This is an increase of 72% over the last three years – the result of completely transforming our operational model in young people's services as part of our three-year strategy. These young people were supported 2,938 times. We delivered 167 activity programmes across the UK. Of these, 130 were face-to-face and 37 virtual. Using specialist providers, we facilitated a broad range of activities for young people. Activities included: skiing, surfing, water sports, wheelchair sports sessions, climbing, boat trips, family days out and creative activities. Our online sessions continue to be popular, enabling us to reach a broader range of young people who are unable to get to our in-person activities.

## TRUSTEES' REPORT

Each activity programme has outcomes linked to our Theory of Change, and feedback demonstrates that young people continue to increase in confidence, develop new skills, and build relationships through attending programmes. In 2024-2025, 92% of respondents said they had fun at the sessions, 87% said they had tried something new and 95% said they would come to more Whizz Kidz activities.

The team has delivered a total of 146 Wheelchair Skills Training, travel training and train the trainer sessions, of which 96 were accredited through the Skills and Education Group. In feedback reports, 100% of respondents said that Wheelchair Skills Training will help them to be more independent. Our Wheelchair Skills Training modules have been reviewed and updated, and we have created new modules for delivery in 2025.

Our sibling group continues to grow, with a total of 77 young people signed up. We now provide support to siblings between the ages of 7-15.

### Included: Policy and engagement

In 2024-2025 we made step changes in our key campaign areas. We set up an All-Party Parliamentary Group for Wheelchair Users in partnership with the Wheelchair Alliance. The goal of the All-Party Parliamentary Group is that MPs will request a review of commissioning practice and how data is effectively captured and utilised to continually improve services. This Group has 26 members across all parties in the House of Commons and the House of Lords. Whizz Kidz is the official Secretariat for the group. These aims both fit with the NHS 10-year plan. To enable evidence and research to support the APPG, we set up a 'Friends of the APPG' group of 15 charities all of which have service users who are wheelchair users.

In 2024-2025, our Youth Board launched its Beyond Fare report, calling on Government to review disabled bus pass provision in England and bring it in line with Wales and Scotland. Following a Freedom of Information request to all Travel Concessionary Authorities, the report highlighted that ensuring all areas of England provide free bus travel at all times (rather than just the 9.30am–11pm mandated hours) would cost only an additional 1% of the annual travel budget.

Youth Board members represented Whizz Kidz on eight external groups including the Transport for Wales access forum, the All-Party Parliamentary Group for Youth Affairs and the Transport for London inclusion panel. To engage more young wheelchair users in our work, and benefit from their lived experience, we launched the Youth Board 'Collective' and 64 young people signed up. We supported ten Community Change projects, designed and delivered by young wheelchair users, in 2024-2025.

### Income generation

Income is traditionally generated through a programme of fundraising activity, including events participation, individual giving and relationships with corporate partners, trusts, foundations and high net-worth individuals. Throughout 2024-2025, our fundraising activities were still very much being affected by a challenging market.

## TRUSTEES' REPORT

Despite this, the team had a successful year. Highlights included the launch of our brand building campaign in Summer 2024; Whizz Kidz being the chosen charity for a BBC Radio 4 Appeal in February 2025, raising £25,000; 425 runners joining Team Whizz Kidz in the London Marathon, raising over £1 million; the valuable contributions generated by the Ride of the Ruperts motorcycle events; the ongoing support of Peter Brown, Margie Falconer, the Conneely Group Ltd, Eveson Trust and Millennium Stadium Charitable Trust; and the renewal of our partnership with the Barratt Redrow Foundation for another three years. We are grateful for the £800,000 of support received from players of People's Postcode Lottery, which has helped us provide life-changing mobility equipment, build skills and confidence, and campaign for a more accessible society.



## Our governance

Whizz Kidz is a charity, number 802872, and a company limited by guarantee, number 2444520; its Memorandum and Articles of Association constitute the governing documents. The Charity does not have share capital.

Whizz Kidz's charitable objects are: For the public benefit in the UK:

- to relieve the needs and improve the lives of young wheelchair users and their families and carers; and
- to promote the social inclusion of young wheelchair users by empowering them to be independent, including without limitation by providing them with the best possible wheelchairs and mobility equipment and support and confidence-building experiences.

In these objects young wheelchair users means children and young people aged up to 25 years requiring mobility assistance.

Whizz-Mobility CIC is a wholly owned subsidiary of Whizz Kidz with all profits donated to Whizz Kidz under Gift Aid. NHS partnership agreements are routed through Whizz-Mobility CIC.

We are registered as a charity with the Office of the Scottish Charity Regulator number (SCO42607).

In December 2023 we reported a serious incident to the Charity Commission. The incident was closed on 1 May 2025 and no actions were required by the Charity Commission.

## Board

The Board of Trustees (who are also directors of Whizz Kidz for the purposes of company law) is responsible and accountable for the governance of the Charity. It met four times in the year. The Chief Executive is responsible for the day-to-day management of Whizz Kidz. Qualifying third-party indemnity provisions were in place for the benefit of the trustees during both the current and prior periods.

During this financial year, the Board of Trustees had three main sub-committees, which met quarterly.

## **TRUSTEES' REPORT**

The Finance and Audit Committee reviews internal controls and the financial performance of the organisation. It also monitors the management of risk and the relationship with the external auditors; oversees income generation, and monitors progress against budget.

The Clinical Governance Committee reports to the Board on the effectiveness and quality of the charity's clinical services, risk management processes and procedures.

The Nominations Committee was established in October 2024 and has responsibility for succession planning for the Board and CEO. The Committee review Trustee skills gaps and oversees the recruitment and development of Trustees.

Additionally, the Youth Board (previously Kidz Board) consists of eight young people aged 18-25 who have direct experience of our services. The Youth Board meets quarterly, with key personnel including the Chief Executive attending.

## **Remuneration**

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 people working in these sectors. In setting remuneration levels, we consider pay in these similar organisations.

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

The Chief Executive, and the Executive Team which reports directly to the Chief Executive, are subject to the same remuneration policies as all other colleagues and have the same level of benefits available to them. The CEO's salary is subject to approval by the Trustees.

## **Charity Governance Code**

The Board complies with the Charity Governance Code as its principal benchmark. As such, the Board is committed to continuous improvement and development in how we approach governance including an annual review of Board effectiveness.

## **Recruitment and appointment of new Trustees**

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

External advertisements are used to recruit Trustees. New members need to be proposed by a voting company 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

## TRUSTEES' REPORT

total number of such guarantees at 31 March 2025 was 8 (March 2024: 8). The Trustees have no beneficial interest in the Charity.

### Risk management

A risk management framework is agreed annually by the Board. This includes a Risk Register which has been developed to identify risks, mitigation, and contingency actions. This Risk Register is reviewed and updated monthly by the Executive Team. Risks are reviewed quarterly by the relevant Trustee Committee and quarterly by the Board of Trustees. On an annual basis, the Board agrees a risk threshold and prepares a risk appetite statement.

It is recognised that this system can only provide reasonable (not absolute) reassurance that major risks are being adequately managed.

The most relevant risks right now and how we are mitigating them are shown in the table below.

Risk	Current controls	Additional mitigation actions planned
Unrestricted income lower than budgeted	<ul style="list-style-type: none"><li>• Experienced fundraising team</li><li>• Ongoing re-forecasting</li><li>• Prioritisation of unrestricted fundraising activity</li></ul>	<ul style="list-style-type: none"><li>• Updated scenario plans</li><li>• New opportunities being identified</li></ul>
Waiting list for equipment exceeds 24 weeks	<ul style="list-style-type: none"><li>• Monthly monitoring</li><li>• Application levels managed through appropriate levels of advertising</li><li>• Temporary pause on new applications</li></ul>	<ul style="list-style-type: none"><li>• New funding campaign launched May 2025</li></ul>
IT systems not fit for purpose	<ul style="list-style-type: none"><li>• New CRM system launched June 2025</li><li>• New accounting system launched April 2025</li></ul>	<ul style="list-style-type: none"><li>• Additional training for staff on new systems</li><li>• New system enhancement program during 2025-2026</li></ul>

We monitor both waiting times and the capacity of our clinical team to deliver services and we proactively communicate with applicants to ensure expectations are managed. Due to unprecedented levels of demand in 2024-2025, in February 2025 we made the difficult decision to close temporarily our waiting list to any new applications for wheelchairs and equipment.

The 'IT systems not fit for purpose' risk has been mitigated by a project to introduce a new organisational wide CRM system that launched in June 2025; a new accounting system that was launched for 1 April 2025; together with numerous improvements to our IT security

### Our approach to safeguarding

Safeguarding and risk management is embedded in everything we do at Whizz Kidz. It is part of our culture and we have a number of policies and procedures in place to ensure the safety of all. We have a trained Safeguarding Lead and Safeguarding Officer to lead on all matters and a

## TRUSTEES' REPORT

dedicated Incident Team to support, of which all members, including the CEO, have received or will receive training in Safeguarding Level 3 - children, young people and adults. A member of the team is on call 24/7 to respond to any incidents and provide support to colleagues. We have a clear incident reporting process and a robust risk management process which includes completion of a series of risk assessments before an event can take place. We also have Freedom to Speak up Guardians and we inform colleagues on how they can report any concerns anonymously.

Whizz Kidz continues to conduct quarterly safeguarding and risk audits with the results reviewed and discussed at a quarterly safeguarding and risk meeting with Heads of Departments from across the organisation. This meeting is an opportunity to discuss safeguarding and risk matters and to feed into the organisational risk register if necessary. We also review all incidents, with a quarterly report summarising all incidents and subsequent actions taken. This incident summary is reported to the Clinical Governance Committee and the Board of Trustees. We have a dedicated Trustee Safeguarding Lead on the Board of Trustees to offer advice and guidance when required and to ensure we respond to all safeguarding incidents in the correct manner.

Training continues to be a priority and over the past year, alongside the delivery of face-to-face training, we rolled out our mandatory online safeguarding training for all colleagues. Throughout 2024-2025 we continued running bi-monthly awareness building sessions, covering a broad range of safeguarding topics, and regular drop-in sessions for colleagues to seek support and advice for all matters relating to safeguarding and risk management.

Throughout 2024-2025 we reviewed our safeguarding practices across the organisation, in relation to the security of IT devices used by Whizz Kidz colleagues. As a result of this review, we implemented a number of different measures to improve digital security. Another focus was safer recruitment, ensuring safer recruitment practices were embedded across all teams within the organisation. We continually review and update all safeguarding and associated policies to ensure they remain compliant with current legislation and best practices.

## Fundraising regulation and compliance

Whizz Kidz is committed to fundraising in a way that is legal, honest and open, in line with the Fundraising Regulator and the Code of Fundraising Practice. Our experienced fundraising team ensure we provide our supporters and fundraisers with the guidance, advice and fundraising materials they need. We do not use any third-party agencies and received no complaints in 2024-2025 about our fundraising practices.

Whizz Kidz is registered with the Fundraising Preference Service, a scheme that people can use to register and ask for companies to stop contacting them. Whizz Kidz received no such cancellation requests during the year.

We monitor and manage our fundraising regulation and compliance through a combination of training programmes, internal processes, internal audits and quarterly management reporting. This takes into consideration the collection and use of personal data, frequency of contact, how to identify and support vulnerable people, as well as compliance and regulatory requirements.

## TRUSTEES' REPORT

### Equity, diversity and inclusion

Whizz Kidz is committed to being an equal opportunities employer. This means that decisions concerning all aspects of employment will be based on the needs of the organisation and not any assumptions based on sex, race, age, disability, gender assignment, sexual orientation, married or civil partnership status, pregnancy or maternity, religion or belief, or any other characteristics. All colleagues are required to abide by equity, diversity, and inclusion principles.

We have an action plan in place to help us with our goal to become an even more diverse and inclusive organisation.

We are a Disability Confident Employer and are working towards achieving Disability Confident Leader status.

### Environmental impact

We are committed to minimising the impact of our activities on the environment without affecting the delivery of the purpose of the Charity.

We encourage environmental responsibility amongst everyone who plays a part in helping Whizz Kidz achieves its goals, including our colleagues, volunteers, Trustees, suppliers and donors.

Our environmental policy, which includes reducing waste, recycling, working with environmentally conscious suppliers and manufacturers, minimising travel and energy usage, applies to all parts of our business including our NHS services, our community teams and our London office.

### Public benefit

In accordance with the Charities Act 2011, the Board of Trustees regularly monitors and reviews the success of the organisation in meeting its key objectives. The Trustees confirm, in the light of Charity Commission guidance, that these aims fully meet the public benefit test and that all the activities of the Charity, described in the Trustees' annual report, are undertaken in pursuit of these aims.

### Financial review

During 2023, Whizz Kidz changed its reporting period from ending on 31 December 2023, to ending on 31 March 2024. This change was made to align the financial reporting period with operational and strategic planning cycles.

As a result, the comparative data covers a 15-month period from 1 January 2023, to 31 March 2024 and is not directly comparable to the current period.

Where relevant, additional information has been included to aid in the comparability of the financial results between the periods.

## TRUSTEES' REPORT

### Group

Total Group income dropped from £9.25 million for the 15 month period to 31 March 2024 down to £7.09 million for the year to the end of March 2025. Whizz Kidz made an overall loss during the year of £138,000. Total reserves fell from £2.39 million down to £2.25 million.

### Subsidiary – Whizz-Mobility C.I.C.

Income dropped from £1.88 million in the previous year down to £1.39 million.

Total expenditure also dropped from £1.84 million in the previous year down to £1.29 million. Gift Aid made to the parent charity, Whizz Kidz, under deed of covenant increased to £96,000 (2024: £41,000).

### Reserves policy

The Whizz Kidz reserves policy aims to achieve the correct balance in terms of ensuring that charitable donations are used on a timely basis for the purposes of the Charity and ensuring that the Charity has a level of reserves which will help to ensure it is sustainable in the long term.

Trustees annually consider the optimum level of reserves for the Charity and have agreed a policy that increases the unrestricted free reserves to a level which equates to six months of operating expenditure. The reserves policy is set with regard to income and expenditure forecasts, reliability of funding, risks and external economic conditions and future needs and opportunities.

The Trustees consider that six months is a level which will ensure the long-term stability of the charity but not at an excessive level, meaning the aims of the objectives of the charity will still be delivered.

The level of free unrestricted reserves at 31 March 2025 is £0.925 million (31 March 2024: £1.054 million). This equates to just under three months of Charity operating expenditure. Trustees aim to increase reserves to six months by the end of 2025-2026 by using both a contribution in the 2025-2026 budget together with any surplus net income that is generated during this period.

Trustees will be formally updating the reserves policy during 2025-2026.

### Going concern

Accounting standards require the Trustees to consider the appropriateness of the going concern basis when preparing the financial statements. The Trustees have taken the following actions and, based on the outcomes of these, do not believe there to be any material uncertainties over the Group's ability to continue as a going concern:

- The Trustees have reviewed and approved the budget assumptions for the 12-month period ending 31 March 2026.
- The Trustees have considered the period beyond 2025-2026, including the 12 months ending 31 March 2026-2027, agreeing a strategy to deliver both growth and stability.
- The Trustees have considered the risks and different scenarios involved in generating sufficient income to deliver the budget.
- The Trustees have considered the ability of the Charity to reduce costs where budgeted income is at risk and have considered the level of Reserves.

## TRUSTEES' REPORT

### Future plans

Whizz Kidz's new 2025-2028 strategy has the following key performance indicators:

- Grow the independence of 2,500 young people with wheelchairs and equipment
- Bring confidence to 3,000 young people thorough our UK-wide programmes
- Set the agenda for children and young people's wheelchair service commissioning
- Raise £12million income annually to further our impact

### Disclosure of information to auditor

Each of the persons who are Trustees at the time when this Trustees' Report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charitable group's auditor is unaware;
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charitable group's auditor is aware of that information;
- The Charity has taken advantage of the small companies exemption.

Approved by order of the members of the Board of Trustees and signed on their behalf by:



**Dr Anne Gordon**  
**Acting Chair of Trustees**

**Date: 1 October 2025**

## TRUSTEES' REPORT

### Trustees' responsibilities statement

The Trustees (who are also directors Whizz Kidz for 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. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and the group and of the income resources and application of resources, including the income and expenditure, of the charitable 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 accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable group will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company and the group's transactions and disclose with reasonable accuracy at any time the financial position of the charitable group 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.

## **Independent Auditor's Report to the Members of Whizz Kidz for the year ended 31 March 2025**

### **Opinion**

We have audited the financial statements of Whizz-Kidz (the 'parent charitable company') and its subsidiary (the 'group') for the year ended 31 March 2025 which comprise the Consolidated Statement of Financial Activities, the Charity Statement of Financial Activities, the Group and Charity Balance Sheets, the Consolidated Statement of Cash Flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and parent charitable company's affairs as at 31 March 2025, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Trustee Investment (Scotland) Act 2005 and regulations 6 and 8 of the Charities Accounts (Scotland) Regulations 2006.

### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the audit of the financial statements section of our report. We are independent of the group and parent charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our ethical responsibilities in accordance with requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate. Our evaluation of the Trustees' assessment of the entity's ability to continue to adopt the going concern basis of accounting included critical reviews of budgets and forecasts provided.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

## Independent Auditor's Report

### Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

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

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

- the information given in the Trustees' report (incorporating the Directors' report) for the financial period for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' report (incorporating the Directors' report) has been prepared in accordance with applicable legal requirements.

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

In the light of our knowledge and understanding of the group and parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors' report.

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

- adequate accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company's financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the Directors' report and from the requirement to prepare a strategic report.

### Responsibilities of Trustees

As explained more fully in the Trustees' responsibilities statement included in the Trustees' Annual 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, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

## Independent Auditor's Report

In preparing the financial statements, the Trustees are responsible for assessing the group's and parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

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

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

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

- Obtaining an understanding of the legal and regulatory frameworks that the entity operates in, focusing on those laws and regulations that had a direct effect on the financial statements;
- Enquiry of management to identify any instances of known or suspected instances of fraud;
- Enquiry of management and those charged with governance around actual and potential litigation and claims;
- Enquiry of management about any instances of non-compliance with laws and regulations;
- Reviewing the design and implementation of control systems in place;
- Testing the operational effectiveness of the controls;
- Performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness;
- Evaluating the business rationale of significant transactions outside the normal course of business;
- Reviewing accounting estimates for bias;
- Reviewing minutes of meetings of those charged with governance;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

## Independent Auditor's Report

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

## Use of this report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and to the charitable company's Trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



**Sudhir Singh FCA** (Senior Statutory Auditor)  
For and on behalf of MHA, Statutory Auditor  
London, United Kingdom

Date: 18 November 2025

MHA is the trading name of MHA Audit Services LLP, a limited liability partnership in England and Wales (registered number OC455542).

## TRUSTEES' REPORT

### Reference and Administrative Information

**Registered name of the Charity:** Whizz Kidz

**Charity number:** 802872

**Company number:** 2444520

**OSCR number:** SC042607

#### Registered office and operational address

30 Park Street, London SE1 9EQ

#### Trustees

Sir Crispin Davis (Chair) (to 5<sup>th</sup> June 2025)

Dr Charles Fairhurst

Dr Anne Gordon

Steve Ingham

Daniel Mathews

Fiona McSwein

Arunima Misra

After six years as chair of the board of trustees, Sir Crispin Davis retired from his role on 5 June 2025. We are incredibly grateful for the time, energy and commitment he has so generously brought to the organisation throughout his tenure as Chair.

#### Chief Executive

Sarah Pugh

#### Senior Management Team

Rachel Backshall – Director of Fundraising and Communications (to 31 March 2025)

Tania Hummel – Director of People and Engagement

Stuart Popple – Director of Finance and Corporate Services

Jon Sawford – Director of Services and Influencing

#### Bankers

The Royal Bank of Scotland  
119/121 Victoria Street, London SW1E 6RA

HSBC Bank plc  
92 Kensington High St, London W8 4SH

#### Auditors

MHA, 6th Floor, 2 London Wall Place, London EC2Y

#### Solicitors

Taylor Wessing LLP, 5 New Street Square, London EC4A 3TW

The Trustees confirm that the annual report and financial statements of the charity comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP), 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) as amended by Update Bulletin 1 (effective 1 January 2015).

## FINANCIAL STATEMENTS

### Consolidated Statement of Financial Activities

(Incorporating an income and expenditure account)

For the year ended 31 March 2025

	Note	Unrestricted	Restricted	Endowment	Year ended 31/03/25 Total	Unrestricted	Restricted	Endowment	15-month period ended 31/03/24 Total
<b>Income</b>		£'000s	£'000s	£'000s	£'000s	£'000s	£'000s	£'000s	£'000s
Voluntary Income	3	3,167	1,063	-	<b>4,230</b>	4,341	1,937	-	<b>6,278</b>
Income from Charitable activities	2	-	1,425	-	<b>1,425</b>	-	1,039	-	<b>1,039</b>
Contract Income	4	1,384	-	-	<b>1,384</b>	1,879	-	-	<b>1,879</b>
Other Income	5	7	-	-	<b>7</b>	8	-	-	<b>8</b>
Investment Income		40	7	-	<b>47</b>	30	15	-	<b>45</b>
<b>Total Income</b>		<b>4,598</b>	<b>2,495</b>	<b>-</b>	<b>7,093</b>	<b>6,258</b>	<b>2,991</b>	<b>-</b>	<b>9,249</b>
<b>Expenditure</b>									
Fundraising	6	1,803	44	-	<b>1,847</b>	2,851	55	-	<b>2,906</b>
Charitable Activities									
Campaigns and Awareness	6	513	78	-	<b>591</b>	504	128	-	<b>632</b>
Mobility Equipment	6	640	927	-	<b>1,567</b>	892	1,218	-	<b>2,110</b>
Clinical Services	6	1,100	719	-	<b>1,819</b>	1,335	841	-	<b>2,176</b>
Young People's Services	6	589	818	-	<b>1,407</b>	629	632	-	<b>1,261</b>
<b>Total Expenditure</b>		<b>4,645</b>	<b>2,586</b>	<b>-</b>	<b>7,231</b>	<b>6,211</b>	<b>2,874</b>	<b>-</b>	<b>9,085</b>
<b>Net (Expenditure) / Income</b>		<b>(47)</b>	<b>(91)</b>	<b>-</b>	<b>(138)</b>	<b>47</b>	<b>117</b>	<b>-</b>	<b>164</b>
Transfers between funds	18	-	316	(316)	-	-	293	(293)	-
<b>Net Movement in funds</b>		<b>(47)</b>	<b>225</b>	<b>(316)</b>	<b>(138)</b>	<b>47</b>	<b>410</b>	<b>(293)</b>	<b>164</b>
Total Funds brought Forwards		1,098	632	655	<b>2,385</b>	1,051	222	948	<b>2,221</b>
<b>Total Funds carried Forwards</b>		<b>1,051</b>	<b>857</b>	<b>339</b>	<b>2,247</b>	<b>1,098</b>	<b>632</b>	<b>655</b>	<b>2,385</b>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. The notes from pages 24-39 form part of the accounts. Movement in funds are disclosed in Note 17 of the financial statements.

## FINANCIAL STATEMENTS

# Charity Statement of Financial Activities

(Incorporating an income and expenditure account)

For the 12 month period ending 31 March 2025

	Note	Unrestricted	Restricted	Endowment	Year ended 31/03/25 Total	Unrestricted	Restricted	Endowment	15-month period ended 31/03/24 Total
<b>Income</b>		£'000s	£'000s	£'000s	£'000s	£'000s	£'000s	£'000s	£'000s
Voluntary Income	3	3,167	1,063	-	<b>4,230</b>	4,341	1,937	-	<b>6,278</b>
Income from Charitable activities	2	-	1,425	-	<b>1,425</b>	-	1,039	-	<b>1,039</b>
Other Income	4	26	-	-	<b>26</b>	21	-	-	<b>21</b>
Investment Income	5	40	7	-	<b>47</b>	30	15	-	<b>45</b>
Gift Aid Donation	13	96	-	-	<b>96</b>	41	-	-	<b>41</b>
<b>Total Income</b>		<b>3,329</b>	<b>2,495</b>	<b>-</b>	<b>5,824</b>	<b>4,433</b>	<b>2,991</b>	<b>-</b>	<b>7,424</b>
<b>Expenditure</b>									
Fundraising	6	<b>1,803</b>	<b>44</b>	<b>-</b>	<b>1,847</b>	<b>2,559</b>	<b>55</b>	<b>-</b>	<b>2,614</b>
Charitable Activities	6								
Campaigns and Awareness	6	513	78	-	<b>591</b>	480	128	-	<b>608</b>
Mobility Equipment	6	-	927	-	<b>927</b>	22	1,218	-	<b>1,240</b>
Clinical Services	6	471	719	-	<b>1,190</b>	694	841	-	<b>1,535</b>
Young People's Services	6	589	818	-	<b>1,407</b>	631	632	-	<b>1,263</b>
<b>Total Expenditure</b>		<b>3,376</b>	<b>2,586</b>	<b>-</b>	<b>5,962</b>	<b>4,386</b>	<b>2,874</b>	<b>-</b>	<b>7,260</b>
<b>Net (Expenditure) / Income</b>		<b>(47)</b>	<b>(91)</b>	<b>-</b>	<b>(138)</b>	<b>47</b>	<b>117</b>	<b>-</b>	<b>164</b>
Transfers between funds	18	-	316	(316)	-	-	293	(293)	-
<b>Net Movement in funds</b>		<b>(47)</b>	<b>225</b>	<b>(316)</b>	<b>(138)</b>	<b>47</b>	<b>410</b>	<b>(293)</b>	<b>164</b>
Total Funds brought Forwards		1,098	632	655	<b>2,385</b>	1,051	222	948	<b>2,221</b>
<b>Total Funds carried Forwards</b>		<b>1,051</b>	<b>857</b>	<b>339</b>	<b>2,247</b>	<b>1,098</b>	<b>632</b>	<b>655</b>	<b>2,385</b>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. The notes from pages 24-39 form part of the accounts. Movements in funds are disclosed in Note 18 to the financial statements.

## FINANCIAL STATEMENTS

### Balance Sheet

As at 31 March 2025

		The Group		The Charity	
	Note	31/03/25	31/03/24	31/03/25	31/03/24
		£'000s	£'000s	£'000s	£'000s
<b>Fixed Assets</b>					
Tangible Assets	12	126	44	126	44
Intangible Assets	12	382	205	382	205
		<b>508</b>	<b>249</b>	<b>508</b>	<b>249</b>
<b>Current Assets</b>					
Debtors	14	1,223	807	1,191	840
Cash and Cash Equivalents	18	1,181	2,184	1,037	1900
		<b>2,404</b>	<b>2,991</b>	<b>2,228</b>	<b>2,740</b>
<b>Liabilities</b>					
Creditors (amounts falling due within one year)	15	(655)	(855)	(504)	(604)
<b>Net Current Assets</b>		<b>1,739</b>	<b>2,136</b>	<b>1,724</b>	<b>2,136</b>
<b>Total Assets less Current Liabilities</b>		<b>2,247</b>	<b>2,385</b>	<b>2,232</b>	<b>2,385</b>
<b>Funds</b>					
Restricted Income Funds	17	857	632	857	632
Edward Gostling Endowment Fund	17	339	655	339	655
Unrestricted Income Funds					
Unrestricted funds held as tangible fixed assets	16	126	44	126	44
Free Reserves	17	925	1,054	925	1,054
<b>Total Unrestricted Funds</b>		<b>1,051</b>	<b>1,098</b>	<b>1,051</b>	<b>1,098</b>
<b>Total Funds</b>		<b>2,247</b>	<b>2,385</b>	<b>2,247</b>	<b>2,385</b>

The notes from page 24-38 form part of the accounts. The financial statements of Whizz Kidz (register charity number 2444520) were approved by the board of directors and authorised for issue on 1<sup>st</sup> October 2025. They were signed on its behalf by:



**Dr Anne Gordon**  
**Acting Chair of Trustees**

**Date: 1 October 2025**

## FINANCIAL STATEMENTS

### Consolidated Statement of Cash Flows

For the year ended 31 March 2025

		Year ended 31/03/2025		15 Month Period ended 31/03/2024	
	Note	£'000s	£'000s	£'000s	£'000s
<b>Cash flows from operating activities</b>					
<b>Net (Expenditure) / Income for the reporting period</b>			(138)		164
Depreciation	12	44		78	
Interest		(40)		(45)	
(Increase) in debtors		(416)		(138)	
(Decrease) / Increase in creditors		(190)		111	
			(602)		6
<b>Net Cash provided by operating activities</b>			<b>(740)</b>		<b>170</b>
<b>Cash flows from investing activities</b>					
Dividends, interest and rents from investments		40		45	
Purchase of fixed assets		(133)		(10)	
Assets under construction		(177)		(205)	
Fixed assets disposal income		7		-	
<b>Net cash used in investing activities</b>			<b>(263)</b>		<b>(170)</b>
<b>Change in cash and cash Equivalents in the period</b>			<b>(1,003)</b>		<b>2,184</b>
Cash and cash equivalents at the beginning or the period			2,184		-
<b>Cash and cash equivalents at the end of the period</b>			<b>1,181</b>		<b>2,184</b>

The charity had no debt brought forward or carried forward.

## **Notes to the Financial Statements**

### **For the year ending 31<sup>st</sup> March 2025**

#### **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 2019) - (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

The functional and presentation currency of Whizz-Kidz is considered to be pounds sterling because that is the currency of the primary economic environment in which the charity operates.

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 Charity 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.

The Charity is incorporated in the UK and has a registered office in London.

##### **b) Public benefit entity**

The charitable company and group meet the definition of a public benefit entity under FRS 102.

##### **c) Going concern**

The Board of Trustees has reviewed the charity's financial position (see the Trustees' report for a more detailed review on going concern) and consequently believes there are sufficient resources to manage any foreseeable operational or financial risks. The Board therefore considers there is a reasonable expectation that the charity has adequate resources to continue as a going concern for at least a year from the date of signing the financial statements with no identified material uncertainties. For this reason the Board of Trustees continues to adopt the going concern basis of accounting in preparing the accounts.

##### **d) Income**

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

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

## Notes to the Financial Statements

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 and estimates**

In the application of the Company's accounting policies, the directors may be required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The Trustees have exercised their judgement in determining that the charity is entitled to recognise as income a total of £600,000 in PPL funding, which has not yet been received as at the reporting date. This decision is based on the certainty of the charity's eligibility for the funding, in accordance with the relevant funding agreements and the applicable accounting standards. This approach continues the treatment adopted in the 2023-2024 period.

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

Donated professional services and donated facilities are recognised as income when the charity has control over the item or received the service, any conditions associated with the donation have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. While we are hugely appreciative of the services provided by our volunteers, in accordance with the Charities SORP (FRS 102), volunteer time is not recognised in the financial statements. Whizz-Kidz volunteer hours in 2024-2025 were approximately 719 hours (2023-2024: 1,161 hours).

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 in line with our charitable objectives as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

## Notes to the Financial Statements

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes which can be used at the discretion of the trustees.

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

A gift of endowment where trustees have the power to convert the endowment funds into income represent expendable endowments. A gift of expendable endowment provides the trustees with a power to convert all or part of it into income.

### **i) Expenditure and irrecoverable VAT**

Expenditure, including termination benefits, 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; and
- 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 two months. As mobility equipment is tailored to each child, they do not represent future economic benefit to the charity, and are therefore not capitalised as fixed assets.

### **k) Allocation of support costs**

Resources expended are allocated to the particular activity where the cost relates directly to that activity. All support costs including governance costs (see note 6 on page 31) are allocated to activities on the basis of the number of staff employed in each activity as per note 9 on page 34.

### **l) Operating leases**

Rental charges are charged on a straight line basis over the term of the lease. Rent holidays where applicable, are spread evenly over the lease term.

### **m) Intangible and Tangible fixed assets**

Intangible and tangible fixed assets are capitalised at cost where the purchase price exceeds £500. Amortisation and depreciation, respectively, are provided to write off the cost of assets on a straight-line basis over their expected useful lives as follows:

- Software and website development:
- Leasehold improvements: lease term
- Motor vehicles: 4 years
- Fixtures, fittings and computer equipment: 3-5 years

Depreciation and amortisation 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.

## Notes to the Financial Statements

Assets under construction are not depreciated until they are brought into use. At that point, they will be transferred to a separate asset category and depreciation will commence.

### **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) Investment in subsidiaries**

Investment in subsidiaries are at cost less provision for impairment.

### **p) Debtors**

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

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

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

### **r) Creditors and provisions**

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

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

## Notes to the Financial Statements

### s) Pensions

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

### t) Taxation

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

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

## 2. Income from charitable activities

	Unrestricted	Restricted	Year ended 31/03/25 Total	Unrestricted	Restricted	15 Month period ended 31/03/2024 Total
	£'000s	£'000s	£'000s	£'000s	£'000s	£'000s
Corporate	-	261	<b>261</b>	-	-	-
Statutory and Trusts (3a)	-	1,164	<b>1,164</b>	-	1,039	<b>1,039</b>
<b>Total</b>	<b>-</b>	<b>1,425</b>	<b>1,425</b>	<b>-</b>	<b>1,039</b>	<b>1,039</b>

## 3. Voluntary income

	Unrestricted	Restricted	Year ended 31/03/25 Total	Unrestricted	Restricted	15 Month period ended 31/03/2024 Total
	£'000s	£'000s	£'000s	£'000s	£'000s	£'000s
Corporate	218	403	<b>621</b>	847	536	<b>1,383</b>
Marathons and Challenge Events	1,365	35	<b>1,400</b>	1,789	7	<b>1,796</b>
Individual Giving	252	4	<b>256</b>	247	5	<b>252</b>
Legacies	46	-	<b>46</b>	26	-	<b>26</b>
Major Donors	209	50	<b>259</b>	59	43	<b>102</b>
Statutory and Trusts (3a)	1,077	571	<b>1,648</b>	1,373	1,346	<b>2,719</b>
<b>Total</b>	<b>3,167</b>	<b>1,063</b>	<b>4,230</b>	<b>4,341</b>	<b>1,937</b>	<b>6,278</b>

## Notes to the Financial Statements

### 3a Statutory income

	Unrestricted	Restricted	Year ended 31/03/25 Total	Unrestricted	Restricted	15 Month period ended 31/03/2024 Total
	£'000s	£'000s	£'000s	£'000s	£'000s	£'000s
National Lottery Community Fund (Scotland)	-	78	<b>78</b>	-	117	<b>117</b>
Welsh Government	-	100	<b>100</b>	-	72	<b>72</b>
Community Infrastructure Levy Neighbour Fund	-	-	-	-	10	<b>10</b>
<b>Total</b>	<b>-</b>	<b>178</b>	<b>178</b>	<b>-</b>	<b>199</b>	<b>199</b>

### 3a) Trusts

	Unrestricted	Restricted	Year ended 31/03/25 Total	Unrestricted	Restricted	15 Month period ended 31/03/2024 Total
	£'000s	£'000s	£'000s	£'000s	£'000s	£'000s
Bernard Lewis Family Charitable Trust	75	-	<b>75</b>	100	-	<b>100</b>
CareTech Foundation		41	<b>41</b>	-	16	<b>16</b>
Colyer-Ferguson	-	20	<b>20</b>	-	20	<b>20</b>
Crispin Davis Family Trust	50	-	<b>50</b>	-	50	<b>50</b>
Fidelity Foundation				-	122	<b>122</b>
Florence Nightingale Trust	-	35	<b>35</b>	-	29	<b>29</b>
Garfield Weston Foundation	50	-	<b>50</b>	-	-	<b>-</b>
Hargreaves Foundation	-	81	<b>81</b>	-	51	<b>51</b>
Henry Oldfield Trust	-	20	<b>20</b>	-	-	<b>-</b>
Joseph Patrick Memorial Trust	-	20	<b>20</b>	-	-	<b>-</b>
Kentown Wizard Foundation	-	70	<b>-</b>	-	345	<b>345</b>
Lawson Trust	-	-	<b>-</b>	-	10	<b>10</b>
Leon Crouch Foundation	-	-	<b>-</b>	-	20	<b>20</b>
Motability Foundation	-	814	<b>814</b>	-	1,039	<b>1,039</b>
People's Postcode Lottery	650	-	<b>650</b>	1,200	-	<b>1,200</b>
RS Macdonald Charitable Trust	-	15	<b>15</b>	-	30	<b>30</b>
Sterling Charity	-	15	<b>15</b>	11	-	<b>11</b>
Zochonis Trust	-	11	<b>11</b>	-	20	<b>20</b>
Others	252	415	<b>737</b>	62	633	<b>695</b>
<b>Trust Total</b>	<b>1,077</b>	<b>1,557</b>	<b>2,634</b>	<b>1,373</b>	<b>2,385</b>	<b>3,758</b>

## Notes to the Financial Statements

### 4. Contract income

	Unrestricted	Restricted	Year ended 31/03/25 Total	Unrestricted	Restricted	15 Month period ended 31/03/2024 Total
	£'000s	£'000s	£'000s	£'000s	£'000s	£'000s
Whizz-Mobility C.I.C. NHS Income	1,384	-	<b>1,384</b>	1,723	-	<b>1,723</b>
Fundraising Commercial Income	-	-	-	156	-	<b>156</b>
<b>Total</b>	<b>1,384</b>	<b>-</b>	<b>1,384</b>	<b>1,879</b>	<b>-</b>	<b>1,879</b>

Whizz-Mobility C.I.C. received income through a NHS contract of £1,384 million (2023-2024: £1,723 million). The income is not classified as charitable income as the funding is used to provide services which are wider than those provided by the charity. There were no unfulfilled conditions at end of the year.

### 5. Other income

	Unrestricted	Restricted	Year ended 31/03/25 Total	Unrestricted	Restricted	15 Month period ended 31/03/2024 Total
	£'000s	£'000s	£'000s	£'000s	£'000s	£'000s
Gain on Fixed Asset Disposal	7	-	<b>7</b>	-	-	-
Other	-	-	-	8	-	<b>8</b>
<b>Total</b>	<b>7</b>	<b>-</b>	<b>7</b>	<b>8</b>	<b>-</b>	<b>8</b>

## Notes to the Financial Statements

### 6. Analysis of expenditure – current period

	Charitable Activities					
	Fundraising	Campaigns and Awareness	Mobility Equipment	Clinical Services	Young People's Services	2024-2025 Total
	£'000s	£'000s	£'000s	£'000s	£'000s	£'000s
<b>Direct Costs:</b>						
Staff Costs (Note 8)	1,078	312	-	1,077	685	<b>3,152</b>
Promotion and Advertising	61	104	-	-	12	<b>177</b>
Travel and Accommodation	4	2	-	42	44	<b>92</b>
Marathons and Challenge Events	179	-	-	-	-	<b>179</b>
Wheelchairs and Mobility Equipment	-	-	1,567	-	-	<b>1,567</b>
Recruitment and Training	30	6	-	1	2	<b>9</b>
Depreciation	-	-	-	4	-	<b>4</b>
Other Direct Costs	136	35	-	279	323	<b>773</b>
<b>Total Direct Costs</b>	<b>1,488</b>	<b>459</b>	<b>1,567</b>	<b>1,403</b>	<b>1,066</b>	<b>5,983</b>
<b>Support Costs:</b>						
Staff Costs (Note 8)	178	66	-	207	169	<b>620</b>
Rent, Rates, Insurance and Services	100	37	-	116	95	<b>348</b>
Support IT Contracts	27	10	-	32	26	<b>95</b>
Recruitment and Training	5	2	-	5	4	<b>16</b>
Legal	4	1	-	4	3	<b>12</b>
Bank Fees	1	-	-	1	1	<b>3</b>
Depreciation	11	4	-	13	11	<b>39</b>
Other Support Expenses	9	3	-	10	8	<b>30</b>
<b>Governance Costs:</b>						
Staff Costs (Note 8)	8	3	-	9	8	<b>28</b>
Other Support Expenses	16	6	-	19	16	<b>57</b>
<b>Total Support and Governance</b>	<b>359</b>	<b>132</b>	<b>-</b>	<b>416</b>	<b>341</b>	<b>1,248</b>
<b>Total Expenditure</b>	<b>1,847</b>	<b>591</b>	<b>1,567</b>	<b>1,819</b>	<b>1,407</b>	<b>7,231</b>
<b>Charity-Only Expenditure</b>	<b>1,847</b>	<b>591</b>	<b>927</b>	<b>1,190</b>	<b>1,407</b>	<b>5,962</b>

The above table show the group expenditure of both the charity and Whizz-Mobility C.I.C. The expenditure figures for Whizz-Mobility C.I.C. are included in Note 13. The charity only totals are included separately in the above table.

## Notes to the Financial Statements

### Previous year 15 month period ended 31/03/2024

	Charitable Activities					
	Fundraising	Campaigns and Awareness	Mobility Equipment	Clinical Services	Young People's Services	15 Month period ended 31/03/2024 Total
	£'000s	£'000s	£'000s	£'000s	£'000s	£'000s
<b>Direct Costs:</b>						
Staff Costs (Note 8)	1,444	383	-	1,292	701	<b>3,820</b>
Promotion and Advertising	386	41	-	-	14	<b>441</b>
Travel and Accommodation	15	-	-	68	45	<b>128</b>
Marathons and Challenge Events	253	-	-	-	-	<b>253</b>
Wheelchairs and Mobility Equipment	-	-	2,110	-	-	<b>2,110</b>
Recruitment and Training	64	5	-	2	5	<b>76</b>
Depreciation	-	-	-	12	-	<b>12</b>
Wheelchair Project Fees	-	-	-	2	-	<b>2</b>
Other Direct Costs	175	70	-	283	187	<b>715</b>
<b>Total Direct Costs</b>	<b>2,337</b>	<b>499</b>	<b>2,110</b>	<b>1,659</b>	<b>952</b>	<b>7,557</b>
<b>Support Costs:</b>						
Staff Costs (Note 8)	278	66	-	251	149	<b>744</b>
Rent, Rates, Insurance and Services	179	42	-	161	96	<b>478</b>
Support IT Contracts	16	4	-	15	8	<b>43</b>
Recruitment and Training	17	4	-	16	9	<b>46</b>
Legal	7	1	-	6	4	<b>18</b>
Bank Fees	1	-	-	1	1	<b>3</b>
Depreciation	24	6	-	21	13	<b>64</b>
Other Support Expenses	14	3	-	13	8	<b>38</b>
<b>Governance Costs</b>						
Staff Costs (Note 7)	13	3	-	13	8	<b>37</b>
Other Support Expenses	20	4	-	20	13	<b>57</b>
<b>Total Support and Governance</b>	<b>569</b>	<b>133</b>	<b>-</b>	<b>517</b>	<b>309</b>	<b>1,528</b>
<b>Total Expenditure</b>	<b>2,906</b>	<b>632</b>	<b>2,110</b>	<b>2,176</b>	<b>1,261</b>	<b>9,085</b>
<b>Charity Only Expenditure</b>	<b>2,614</b>	<b>608</b>	<b>1,240</b>	<b>1,537</b>	<b>1,261</b>	<b>7,260</b>

The above table show the group expenditure of both the charity and Whizz-Mobility C.I.C. The expenditure figures for Whizz-Mobility C.I.C. included in Note 13. The charity only totals are included separately in the above table.

## Notes to the Financial Statements

### 7. Income resources

This is after charging / (crediting)

	Year ended 31/03/25	15 Month Period ended 31/03/2024
	£'000s	£'000s
Depreciation	44	78
Operating Lease Rental		
Property	173	-
Equipment	27	11
Auditor Remuneration (excluding VAT)		
Audit of the Financial Statements		
Group	30	19
Charity	26	16

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

Staff costs were as follows:

	Year ended 31/03/25	15 Month Period ended 31/03/2024
	£'000s	£'000s
Salaries	3,174	3,859
Redundancy and termination costs	59	44
Social Security	321	378
Pension contributions	165	194
Health Insurance	20	39
Temporary staff	61	87
<b>Total</b>	<b>3,800</b>	<b>4,601</b>

The policy for redundancy and termination costs is to account for them when the commitment is made. Redundancy and termination costs are made up of contractual amounts of £47k (2023-2024: £29k) and non-contractual amounts of £12k (2023-2024: £15k). The non-contractual payments were made after receiving advice in order to settle potential employment disputes and avoid the risk of legal costs. Trustees believe that the payments were made in the best interests of the Charity.

The following number of employees received employee benefits (excluding employer pension and employer national insurance costs) between:

## Notes to the Financial Statements

	Year ended 31/03/25	15 Month Period ended 31/03/2024
<b>Employee Benefit Band</b>	No.	No.
£60,000 - £69,999	5	5
£70,000 - £79,999	1	3
£80,000 - £89,999	-	1
£90,000 - £99,999	2	-
£100,000 - £109,999	-	1
£110,000 - £119,999	1	2
£130,000 - £139,999	1	-
£150,000 - £159,999	-	1

The total remuneration, including pension contributions and employer national insurance contributions, for key management personnel, amounted to £574,884 (2023-2024: £660,991). This decrease reflects the different length of accounting periods, adjustments in salaries and the restructuring of certain roles.

Key management personnel in the period included Trustees and:

- Chief Executive: Responsible for overall leadership and direction of the organisation.
- Director of People and Engagement: Oversees employee engagement and organisational culture.
- Director of Services and Influencing: Manages service delivery and plays a key role in our policy work.
- Director of Fundraising and Communications: Leads fundraising, marketing and communications.
- Director of Finance and Corporate Services: Ensures financial health and compliance

The charity Trustees were not paid expenses and were not paid or received any other benefits from employment with the charity in the year (2023-2024: £nil).

### 9. Employee Numbers

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

	Year ended 31/03/25	15 Month Period ended 31/03/2024
	No.	No.
Mobility Services	22.0	24.0
Campaigns and Awareness	7.0	5.0
Young People's Services	18.0	16.0
Fundraising	19.0	25.0
Support	2.8	2.8
Governance	0.2	0.2
<b>Total</b>	<b>69.0</b>	<b>76.0</b>

## Notes to the Financial Statements

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

	Year ended 31/03/25	15 Month Period ended 31/03/2024
	No.	No.
<b>Total</b>	<b>80</b>	<b>82</b>

### 10. Related Party Transactions

Unrestricted donations totalling £50,100 (£50,000 Sir Crispin Davis Charitable Trust and £100 Dr Charlie Fairhurst) were received during the year (2023-2024: £13,357 from three trustees). No restricted donations were received during the year (2023-2024: £55,000 from two trustees).

### 11. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes. Profits of the subsidiary Whizz-Mobility C.I.C. are gifted to the parent charity under a deed of covenant. There is no tax charge in the current or prior period.

### 12. Tangible and Intangible Fixed Assets

	Tangible Assets				Intangible Assets	
	Leasehold Property	Fixture and Fittings	Computer Equipment	Motor Vehicles	Assets under Construction	Total
	£'000s	£'000s	£'000s	£'000s	£'000s	£'000s
<b>Cost</b>						
At 31 March 2024	88	71	179	29	205	<b>572</b>
Additions	129	-	4	-	177	<b>310</b>
Disposals	(88)	(43)	(76)	-	-	<b>(207)</b>
At 31 March 2025	<b>129</b>	<b>28</b>	<b>107</b>	<b>29</b>	<b>382</b>	<b>675</b>
<b>Depreciation</b>						
At 31 March 2024	88	51	159	25	-	<b>323</b>
Charge for the year	11	12	17	4	-	<b>44</b>
Eliminated on disposal	(88)	(36)	(76)	-	-	<b>(200)</b>
At 31 March 2025	<b>11</b>	<b>27</b>	<b>100</b>	<b>29</b>	<b>-</b>	<b>167</b>
<b>Net book value</b>						
At 31 March 2025	<b>118</b>	<b>1</b>	<b>7</b>	<b>-</b>	<b>382</b>	<b>508</b>
At 31 March 2024	<b>-</b>	<b>20</b>	<b>20</b>	<b>4</b>	<b>205</b>	<b>249</b>

All of the above assets are used for charitable purposes.

### 13. Subsidiary Undertaking

The charitable company owns the whole of the issued ordinary share capital of Whizz-Mobility C.I.C. (company number 04210138) which was registered as community interest company in October 2011 and was incorporated in the United Kingdom on 2 May 2001. Whizz-Mobility C.I.C.'s registered office is the same as the charity registered office on page 19. All activities have been

## Notes to the Financial Statements

consolidated on a line by line basis in the statement of financial activities. Taxable profits are gift aided to the charitable company via deed of covenant. A summary of the results of the subsidiary is shown below:

	Year ending 31/03/25	15 Month Period ended 31/03/24
	£'000s	£'000s
Income	1,384	1,879
Expenditure	(1,288)	(1,838)
Net Income for the financial period	96	41
Gift Aid to parent undertaking	(96)	(41)
<b>Result for the financial period</b>	<b>-</b>	<b>-</b>

Aggregate capital and reserves of Whizz-Mobility C.I.C. as at 31 March 2025 were £1 (2023-2024: £1)

### 14. Debtors

	The Group		The Charity	
	31/03/25	31/03/24	31/03/25	31/03/24
	£'000s	£'000s	£'000s	£'000s
Prepayments	342	241	339	237
Other debtors	27	22	27	22
VAT receivable	65	-	-	-
Accrued income	752	465	737	465
Due from subsidiary company	-	-	88	116
Trade debtors	37	79	-	-
<b>Total</b>	<b>1,223</b>	<b>807</b>	<b>1,191</b>	<b>840</b>

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

	The Group		The Charity	
	31/03/25	31/03/24	31/03/25	31/03/24
	£'000s	£'000s	£'000s	£'000s
Trade creditors	194	284	155	253
Creditors for mobility equipment	52	281	40	154
Taxation and social security	121	103	121	103
VAT payable	-	4	-	-
Accruals	298	183	188	94
<b>Total</b>	<b>665</b>	<b>855</b>	<b>504</b>	<b>604</b>

There was no deferred income at either reporting period.

## Notes to the Financial Statements

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

	General Unrestricted	Restricted Fund	Endowment	Total Funds
	£'000s	£'000s	£'000s	£'000s
<b>Year ended 31/03/2025</b>				
Tangible fixed assets	126	-	-	<b>126</b>
Intangible assets	-	382	-	<b>382</b>
Current assets	1,423	649	332	<b>2,404</b>
Current liabilities	(491)	(174)	-	<b>(665)</b>
<b>Net Assets 31 March 2025</b>	<b>1,058</b>	<b>857</b>	<b>332</b>	<b>2,247</b>
<b>15 month Period ended 31/03/2024</b>				
Tangible fixed assets	44	-	-	<b>44</b>
Current assets	1,610	1,179	655	<b>3,444</b>
Current liabilities	(556)	(547)	-	<b>(1,103)</b>
<b>Net Assets 31 March 2024</b>	<b>1,098</b>	<b>632</b>	<b>655</b>	<b>2,385</b>

### 17. Movement in funds

#### a) Year ended 31 March 2025

	At 1 April 2024	Income	Expenditure	Transfers	At 31 March 2025
	£'000s	£'000s	£'000s	£'000s	£'000s
<b>Restricted funds:</b>					
Mobility equipment	477	847	(847)	-	<b>477</b>
Edward Gostling	-	7	(323)	316	<b>-</b>
Clinical Services	88	788	(623)	-	<b>253</b>
Young People's Services	67	853	(793)	-	<b>127</b>
<b>Total Restricted Funds</b>	<b>632</b>	<b>2,495</b>	<b>(2,586)</b>	<b>316</b>	<b>857</b>
<b>Expendable Endowment</b>					
Edward Gostling Endowment Fund	<b>655</b>	<b>-</b>	<b>-</b>	<b>(316)</b>	<b>339</b>
<b>Unrestricted Funds:</b>					
Unrestricted funds	<b>1,098</b>	<b>4,598</b>	<b>(4,645)</b>	<b>-</b>	<b>1,051</b>
<b>Total Funds</b>	<b>2,385</b>	<b>7,093</b>	<b>(7,231)</b>	<b>-</b>	<b>2,247</b>

Description of the funds are on page 38.

## Notes to the Financial Statements

### b)15 Month Period ended 31/03/2024

	At 1 January 2023	Income	Expenditure	Transfers	At 31 March 2024
	£'000s	£'000s	£'000s	£'000s	£'000s
<b>Restricted funds:</b>					
Mobility equipment	39	1,709	(1,271)	-	<b>477</b>
Edward Gostling	-	15	(308)	293	-
Clinical Services	(5)	772	(679)	-	<b>88</b>
Young People's Services	186	495	(614)	-	<b>67</b>
Wheels of Change	2	-	(2)	-	-
<b>Total Restricted Funds</b>	<b>222</b>	<b>2,991</b>	<b>(2,874)</b>	<b>293</b>	<b>632</b>
<b>Expendable Endowment</b>					
Edward Gostling Endowment Fund	<b>948</b>	-	-	<b>(293)</b>	<b>655</b>
<b>Unrestricted Funds:</b>					
Unrestricted funds	<b>1,051</b>	<b>6,258</b>	<b>(6,211)</b>	-	<b>1,098</b>
<b>Total Funds</b>	<b>2,221</b>	<b>9,249</b>	<b>(9,085)</b>	-	<b>2,385</b>

### Fund descriptions

#### 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

#### Clinical 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 confidence building experiences, wheelchair skills training and work placements

#### Wheels of Change Project

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

#### Edward Gostling Endowment Funds

The endowment fund is restricted to providing young people with mobility aids to assist their transition to further education and employment.

#### Transfers

The trustees have authorised the transfer of endowment funds to restricted funds to support activities outlined under the Edward Gostling Endowment Fund. This transfer complies with our governance policies and relevant legal requirements to ensure that funds are used in alignment with both donor intentions and organisational goals

## Notes to the Financial Statements

### 18. Analysis of group cash and cash equivalents

	At 1 April 2024	Cash Flows	At 31 March 2025
	£'000s	£'000s	£'000s
Cash in hand	580	(3)	<b>577</b>
Short term deposits	1,604	(1,000)	<b>604</b>
<b>Total group cash and cash equivalents</b>	<b>2,184</b>	<b>(1,003)</b>	<b>1,181</b>

### 19. Operating lease commitments

	Property		Equipment	
	Year ended 31/3/25	15 Month Period ended 31/03/24	Year ended 31/03/25	15 Month Period ended 31/03/24
	£'000s	£'000s	£'000s	£'000s
Less than one year	106	-	12	33
One to five years	243	-	-	12
<b>Total</b>	<b>349</b>	<b>-</b>	<b>12</b>	<b>45</b>

### 20. Legal status of the charity

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

### 21. Change in reporting period

During the previous reporting period, Whizz-Kidz decided to change its reporting period from ending on 31 December to ending on 31 March. This change was made to align the financial reporting period with operational and strategic planning cycles.

As a result, the previous financial statements cover a 15-month period from 1 January 2023 to 31 March 2024. Comparatives for the current period, which cover the 12 months ended 31 March 2025, are therefore not directly comparable.

Where relevant, pro forma information and adjustments have been included to aid in the comparability of the financial results between the periods.

### 22. Post balance sheet events

None.



**We're here  
for young  
wheelchair  
users**

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