

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

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

Report & Financial Statements

31 December 2012

sayer vincent

auditors and advisors

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

Reference and administrative details

For the year ended 31 December 2012

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)

Chairman's review

For the year ended 31 December 2012

Enabling disabled children and young people to live their lives to the full is at the heart of Whizz-Kidz. We do this by providing them with the right equipment at the right time, equipping them with life skills and building their confidence. For some children and young people this means achieving independent movement and being able to make choices for themselves for the first time instead of having to rely on family members or carers. For others, it's about being given an opportunity for employment. Some might even go on to become international athletes, like Paralympics double gold medallist Hannah Cockcroft, who broke the world records for both the T34 100 and 200 metres after receiving her first sports wheelchair from Whizz-Kidz in 2007.

Hannah is just one example of thousands of young disabled wheelchair users whose lives have been transformed by Whizz-Kidz. In 2012 we reached a record number of disabled children and young people by giving much needed independence to 2,079 through the provision of the right mobility equipment and helping an additional 1,700 gain important life skills and opportunities to work as well as a chance to make friends through our Kidz Unlimited programme.

Our collaborative partnerships with the NHS in 11 regions nationally have enabled us to provide a customer-focused service to disabled children and young adults and in 2012 we added Lincoln, Liverpool and Newham to our portfolio of NHS partnerships. We have included adult provision in our collaborative work with the NHS in a number of areas. Our work was showcased in Sir David Nicholson's (Chief Executive of the NHS) Innovation Health and Wealth Report 2011 as a model of best practice for NHS wheelchair services; and our innovative model of 'Child in a Chair in a Day' has helped increasing numbers of children take their vital mobility equipment home on the day of their assessment leading to significantly reduced costs and a high level of customer satisfaction.

Our recently launched clinical mobile service offers a highly flexible and personalised assessment service for children, young people and their families nationally. By assessing and delivering equipment to their own homes, we can fit around their lives and schedules saving them time and effort and setting them on the road to a full and active life straight away.

2012 also heralded the beginnings of great change within the NHS landscape. Whizz-Kidz has been at the forefront, influencing change, and we will continue working hard to influence policy at the highest levels within the NHS and Department of Health. In the year ahead, Whizz-Kidz is well positioned to maximise on the opportunity Any Qualified Provider (AQP) will bring, with a view to offering an excellent service and an excellent range of mobility products to customers who choose Whizz-Kidz as their provider.

However, Whizz-Kidz recognises that providing a wheelchair is just the start of the journey. In communities up and down the country, kids are also benefitting from our Life Journey Services, thanks to continued funding from the Big Lottery Fund and BBC Children in Need. We now have the fastest growing network of young wheelchair users in the UK, with more than 750 young people regularly attending an Ambassador club to gain increased confidence, social and leadership skills, and help to create campaigns on issues that affect their lives. In addition, 798 children and young people gained confidence in using their mobility equipment through our Wheelchair Skills Training courses in 2012. Many more disabled children have taken part in training and life skills programmes via our dedicated Kidz Unlimited website and through our hugely successful residential camps.

Evidence shows that it is incredibly challenging for young disabled people to find and take up opportunities for employment, and Whizz-Kidz continues to work hard to highlight the talent amongst young disabled people in the workforce securing over 100 work placements with over 60 companies in 2012.

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

Chairman's review

For the year ended 31 December 2012

We were delighted to be selected at the end of 2012 to be part of ITV's flagship fundraising appeal, Text Santa which gave Whizz-Kidz the opportunity to showcase the Charity's invaluable work and significantly raised the profile and brand of the Charity. Fundamentally, this appeal will raise considerable funds to support more young people receive the right mobility equipment at the right time.

The start of 2012 heralded our journey in preparation for the Paralympics with our young people actively engaged in ensuring London was accessible enough to run the Games. We worked in collaboration with our partners at BAA and Transport for London to effect change and create a lasting legacy. With the launch of our 'Generation Inspired?' campaign taking place in 2013, we will ensure that the recommendations of our young ambassadors for a better tomorrow are implemented for disabled young people across the UK. We will be delivering our manifesto in 2013 and continue to lobby for this important work.

Future outlook

In 2013 we will be building on our success of 2012. Our excellent clinical reputation working with our partners within the NHS will see us deliver wheelchair provision for 2,213 disabled children and young people and 1,700 young adults. We have set ourselves ambitious fundraising targets to support as many young disabled people as possible through our added value and clinical services.

We will focus on retaining our existing contracts and secure additional NHS partnerships to reach further customers through the introduction of Any Qualified Provider (AQP). We will continue lobbying at the highest levels to ensure that Tariff for wheelchair services is reflective of the true costs and we will continue our work targeting and engaging with Clinical Commissioning Groups (CCGs), GPs, Health and Wellbeing Boards and Commissioning Support Units (CSUs) in an evolving health landscape.

With the introduction of AQP in 2013 we are anticipating an increase in customers in our clinical services. In view of this, Whizz-Kidz is working to ensure that we are fully prepared to meet this demand and continue to offer an effective and efficient service to our customers.

Following the enormous success of our Kidz Unlimited services we will continue to reach and support up to 2,000 young disabled people in 2013 with our added value services i.e. Ambassador Clubs, Wheelchair Skills Training, Life Skills Programme and Work Placement Scheme.

We will continue to diversify our fundraising portfolio to ensure regular donations to support our work. The London Marathon is still a flagship event for Whizz-Kidz and we will maximise on this event as well as looking forward to the introduction of Ride London in 2013.

Due to the success of Camp Whizz-Kidz in 2012 we will be rolling out additional Camps throughout 2013 to provide independent living skills to young disabled adults.

Training and development has been instrumental in developing our staff within the Charity through 2012 and we will be investing further in our employees in 2013.

Whizz-Kidz would like to thank RBS for their mentors and Accenture for their pro bono training in this area.

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

Chairman's review

For the year ended 31 December 2012

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 four department heads.

Whizz-Mobility CIC is a wholly owned subsidiary of Whizz-Kidz with all profits donated to Whizz-Kidz under Gift Aid. All recent NHS partnership agreements are routed through Whizz-Mobility CIC. Additional activities such as 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 committees

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

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

Chairman's review

For the year ended 31 December 2012

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 aims and objectives and in planning our future activities. In particular the Trustees consider how the planned activities will contribute to the aims and objectives that they have set.

Our strategic goals:

- 1 Whizz-Kidz is the leading charitable provider of mobility equipment in the UK
- 2 Whizz-Kidz collaborates widely with the NHS, transforming wheelchair services through expertise, innovation and an unrelenting focus on the children we support
- 3 Disabled children make a life journey with Whizz-Kidz, and are given access to support and training to be confident, independent and prepared for adult life
- 4 Whizz-Kidz harnesses its network across the UK, maximising every opportunity to generate support, raise funds, and influence those who can make a difference to the lives of disabled children

Some of the Charity's key activities in 2012 included:

Mobility Equipment

- Wheelchair provision which is still our primary activity
- Active lobbying at all levels within the NHS and the Department of Health for improved NHS wheelchair services
- 'Child in a Chair in a Day' as showcased in Sir David Nicholson's Innovation Health and Wealth Report 2011 for wheelchair provision to be replicated across NHS wheelchair services
- Introduction of Whizz-Kidz branded wheelchairs for children and young adults
- Launch of our clinical mobile service nationally providing assessments and wheelchairs within family's homes
- Design of mobile app for our customers to access clinics with ease, to be launched in 2013
- Shaped the future commissioning packs for Any Qualified Provider (AQP) as a key stakeholder with the Department of Health
- Regular review of our procurement costs for wheelchairs to secure the best market price

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

Chairman's review

For the year ended 31 December 2012

Life skills

- More than 1,700 young people benefited from Whizz-Kidz's Life Journey Services
- 798 children and young people gained confidence through our Wheelchair Skills Training
- More than 750 young people regularly attended our Ambassador Clubs
- More than 488 young people took part in Life Skills Training with 21 receiving an accredited qualification via the Open College Network
- Over 100 young people gained vital work placement opportunities and skills within 60 companies
- Our Kidz Board plays a vital role in influencing senior politicians as well as providing a platform for young disabled people to have their voices heard

Campaigning and awareness

- The Paralympics offered Whizz-Kidz the scope to shape perceptions of disabled young wheelchair users
- Whizz-Kidz's 'Generation Inspired?' consultation provided Whizz-Kidz with extensive media coverage and we are looking for the recommendations of our Manifesto to be implemented in 2013
- The Kidz Board collaborative work with BAA and Transport for London positioned Whizz-Kidz as experts in accessibility audits. This work attracted a great deal of national and regional media interest including partnering with Channel 4 on its 'No Go Britain' strand and a live interview with the Chair of our Kidz Board conducted on Sky News
- Our social media is at the forefront, leading the way for other charities, with more than 10,000 twitter followers and 4,000 Facebook fans. We will develop this platform further incorporating our grass roots activities on lobbying and fundraising in 2013

Resources

- The 2012 London Marathon raised £1.2m with an eminent politician running for Whizz-Kidz which raised our profile and branding
- Our collaborative work with BAA Heathrow resulted in the Kidz Board carrying out access audits of Terminal 5 and training for security staff on approaching disabled people in preparation for the Paralympics
- We secured £340k from the Department of Health to launch our clinical mobile service
- 300 invaluable volunteers supported the delivery of Ambassador Clubs, Wheelchair Skills Training, Camp Whizz-Kidz and provided fundraising and administrative support
- We achieved the 'Investing in Volunteers' accreditation evidencing the quality of the volunteering programme
- Efficiencies were demonstrated through the implementation of a real time ordering system - 'Whizzerdine' and a new accounting and reporting package was implemented

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

Chairman's review

For the year ended 31 December 2012

Financial Review

Total incoming resources at £7.6m are £1.7m or 29% higher than the previous year.

Marathons and other events continue as a major source of unrestricted income generating £1.5m in 2012 versus £1.4m in 2011. Voluntary income at almost £1m reflects the on-going expansion of our regional and community fundraising programs along with higher levels of donations from individual giving.

Statutory income at £1.4m is an invaluable source of restricted income supporting the roll out of our Life Journey Services for children and young people as well as funding innovative additions to our provision of clinical services for wheelchair users. NHS income of £2m largely through our wholly owned subsidiary Whizz-Mobility CIC, is almost double previous year levels with new activity in Newham, Lincoln and Liverpool.

Total reported expenditure of £7.3m is £1.5m higher than the previous year. Spending on mobility equipment increased by 70% to £2.4m. Investment in mobility services front line staffing levels was required to support this increased level of activity and represents the majority of the increase in staff costs compared to 2011. We additionally increased headcount in fundraising to support the expansion of regional and community fundraising. Expenditure on Young people / Life Skills was £0.2m less than the previous year reflecting negotiated savings in the contractual arrangements for personal assistants

Total funds of the charity were £1.8m at the end of the year of which restricted funds accounted for £0.9m. Designated funds of £0.5m were agreed to provide cover against cyclical variations in income levels.

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 £2.1m in 2012 thus requiring us to hold a cyclical reserve of £516,000 under this policy. This designated reserve is invested separately through a combination of fixed rate charity bonds and a designated special reserve account.

Statement of Trustees' responsibilities

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

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

Chairman's review

For the year ended 31 December 2012

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and the group and of the incoming resources and application of resources, including the income and expenditure, of the group for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006 ,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 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:

David Reid	Andrew Granger
Paul Weinberger	Brendan Osborne
Hilary Cass	Adrian Pitts
Simon Burne	Peter Scott
Alison Reed	Matthew Bell
Steve John	

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. I thank the Trustees for their contribution and dedication to the charity over the years.

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

Chairman's review

For the year ended 31 December 2012

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 2012 was 11 (2011 – 11). The Trustees have no beneficial interest in the charity.

Auditors

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

Approved by the Trustees on 26 March 2013 and signed on their behalf by

Sir David Reid
Chair

Independent auditors' 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 2012 which comprise the consolidated statement of financial activities, the group and parent charitable company balance sheets, the group cashflow statement and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

Respective responsibilities of Trustees and auditors

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

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

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

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the group's and the parent charitable company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the report of the Trustees 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 2012 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 auditors' 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 report of the Trustees 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)

22 April 2013

for and on behalf of Sayer Vincent, Statutory Auditors

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 2012

	Note	Restricted £'000	Unrestricted £'000	2012 Total £'000	2011 Total £'000
Incoming resources					
<i>Incoming resources from generated funds</i>					
Voluntary income	2	274	720	994	741
Activities for generating funds	3	21	1,799	1,820	1,597
Investment income		-	14	14	6
<i>Incoming resources from charitable activities</i>					
Mobility equipment, Young People and other general charitable purposes	4	2,459	2,265	4,724	3,516
Total incoming resources		2,754	4,798	7,552	5,860
Resources expended					
<i>Cost of generating funds</i>					
Fundraising	5	43	1,779	1,822	1,655
Publicity		87	237	324	246
Total cost of generating funds		130	2,016	2,146	1,901
Net incoming resources available for charitable application		2,624	2,782	5,406	3,960
<i>Charitable activities</i>					
Mobility equipment and maintenance		986	1,404	2,390	1,409
Mobility services		470	1,201	1,671	1,271
Young people / Life Skills		939	60	999	1,151
<i>Governance costs</i>			44	44	37
Total charitable expenditure		2,395	2,709	5,104	3,868
Total resources expended	5	2,525	4,725	7,250	5,769
Net incoming resources and net movement in funds	6	229	73	302	92
Funds at start of year		642	854	1,496	1,404
Funds at end of year		871	927	1,798	1,496

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)

Company No. 2444520

Balance sheet

As at 31 December 2012

	Note	The group 2012 £'000	2011 £'000	The charity 2012 £'000	2011 £'000
Fixed assets					
Tangible fixed assets	9	107	115	107	115
Investments	10	379	162	379	162
Total fixed assets		486	277	486	277
Current assets					
Debtors	11	238	84	344	283
Short term deposits		184	390	184	390
Cash at bank and in hand		1,607	1,383	1,325	958
Total current assets		2,029	1,857	1,853	1,631
Creditors: Amounts falling due within one year	12	717	638	541	412
Net current assets		1,312	1,219	1,312	1,219
Net assets	13	1,798	1,496	1,798	1,496
Funds					
Restricted funds					
In surplus		871	701	871	701
In deficit		-	(59)	-	(59)
Unrestricted funds:					
Designated funds		516	490	516	490
General funds		411	364	411	364
Total funds	14	1,798	1,496	1,798	1,496

Approved by the Trustees on 26 March 2013 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 2012

	Notes	2012 £'000	2011 £'000
Reconciliation of net incoming / (outgoing) resources to operating cashflow			
Net Incoming / (outgoing) resources for the year		302	92
Interest received		(14)	(6)
Depreciation charges		42	27
Decrease/(increase) in debtors		(154)	91
Increase in creditors		79	154
		<u>255</u>	<u>358</u>
Net cash inflow from operating activities		255	358
Returns on investments			
Interest received		14	6
Capital expenditure			
Purchase of tangible fixed assets		(34)	(138)
(Purchase) of Investments		(217)	-
Increase /(decrease) in cash		<u>18</u>	<u>226</u>
Analysis of cashflow movement			
	1 January 2012 £'000	2012 Cash flows £'000	31 December 2012 £'000
Cash at bank and in hand	1,383	224	1,607
Short term deposits	<u>390</u>	<u>(206)</u>	<u>184</u>
	<u>1,773</u>	<u>18</u>	<u>1,791</u>

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

Notes to the accounts

For the year ended 31 December 2012

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.

NHS income is supported by periodic invoices to our NHS partners in accordance with the terms of each agreement. Income earned from the contracts is recognised in the financial statements as entitlement is earned through completion of the contract.

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 2012

1. Accounting policies (continued)

f) Resources expended (continued)

	2012	2011
Fundraising	34%	34%
Publicity	5%	5%
Mobility services	38%	37%
Young people / Awareness	20%	21%
Governance	3%	3%

g) Costs of mobility equipment

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

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:

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

j) Investments

Investments held as fixed assets are at 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 objectives at the discretion of the Trustees.

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

Notes to the accounts

For the year ended 31 December 2012

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	2012 Total £'000	2011 Total £'000
Donations	274	695	969	741
Pro bono Work	-	25	25	-
Total voluntary income	<u>274</u>	<u>720</u>	<u>994</u>	<u>741</u>

3. Activities for generating funds

	Restricted £'000	Unrestricted £'000	2012 £'000	2011 £'000
Marathons & other events	21	1,483	1,504	1,400
Whizz-Mobility CIC NHS adult income	-	316	316	197
Total activities for generating funds	<u>21</u>	<u>1,799</u>	<u>1,820</u>	<u>1,597</u>

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

Notes to the accounts

For the year ended 31 December 2012

4. Incoming resources from charitable activities

	Restricted £'000	Unrestricted £'000	2012 Total £'000	2011 Total £'000
Corporate:				
Travis Perkins	-	122	122	68
CWW	100	-	100	-
Molson Coors	-	66	66	192
Royal Mail Group	50	-	50	-
InterContinental Hotel Group (IHG)	-	49	49	126
BAA Heathrow	-	38	38	-
QMH UK	-	16	16	36
GVA	-	14	14	12
AXA Investment Managers	-	10	10	18
Legal & General Group Plc	-	9	9	21
Cantillon	-	7	7	13
Accenture	-	-	-	18
Faithorn Farrell Timms	-	7	7	-
Other corporate donors	4	154	158	131
Corporate total	154	492	646	635
Trusts:				
The ACT Foundation	181	-	181	104
BBC Children In Need	75	-	75	28
The Esmée Fairbairn Foundation	30	-	30	30
The Garfield Weston Foundation	25	-	25	-
Peter Harrison Foundation	17	-	17	-
The City Bridge Trust	10	-	10	-
BBC Children In Need (Fun & Friendship)	-	-	-	92
The Vodafone Foundation	-	-	-	73
The Lord and Lady Lurgan Trust	1	-	1	-
Others for mobility equipment, therapists, camps and other charitable purposes	521	79	600	490
Trusts total	860	79	939	817
Statutory:				
Big Lottery Fund - Young Peoples Fund 2	702	-	702	610
Department for Education	257	-	257	166
Big Lottery Fund - Reaching Communities	206	-	206	136
DH Third Sector Investment Programme	205	-	205	101
Others for mobility equipment, therapists, camps and other charitable purposes	75	-	75	87
Statutory total	1,445	-	1,445	1,100
NHS Contracts	-	1,694	1,694	964
Total for mobility equipment, Young People and general charitable purposes.	2,459	2,265	4,724	3,516

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

Notes to the accounts

For the year ended 31 December 2012

5. Total resources expended

	Fundraising £'000	Publicity £'000	Mobility equipment and maintenance £'000	Mobility services £'000	Young people / Life Skills £'000	Governance costs £'000	2012 Total £'000	2011 Total £'000
Direct costs:								
Staff costs (Note 7)	930	222	-	1,098	520	12	2,782	2,191
Other staff costs	37	6	-	87	19	2	151	292
Wheelchairs, other equipment and maintenance	-	-	2,390	48	-	-	2,437	1,409
Marathons and events	251	-	-	-	-	-	251	371
Promotional activity	259	18	-	2	11	-	290	183
Other direct expenditure	18	44	-	22	228	-	311	431
Support costs:								
Rent, rates, insurance and services	101	16	-	117	61	8	303	306
Postage stationery and telephone	67	3	-	37	27	1	135	96
Recruitment, training, travelling	101	9	-	174	109	3	397	330
Computer maintenance and consumables	32	4	-	67	14	2	119	102
Legal and professional	1	-	-	2	1	-	4	11
Audit and other services	-	-	-	-	-	15	15	7
Depreciation	14	2	-	16	9	1	42	27
Bank charges	8	-	-	2	1	-	11	13
Total resources expended	1,822	324	2,390	1,671	999	44	7,250	5,769

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

Notes to the accounts

For the year ended 31 December 2012

6. Net incoming resources for the year

This is stated after charging:

	2012	2011
	£'000	£'000
Depreciation	42	27
Trustees' remuneration	-	-
Trustees' expenses	-	-
Auditors' remuneration:		
▪ Audit	13	12
Operating lease rentals:		
▪ Property	136	158

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

Almost 60% 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:

	2012	2011
	£'000	£'000
Salaries and wages	2,452	1,916
Social security costs	248	201
Pension contributions	82	74
	2,782	2,191

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

	2012	2011
	No.	No.
£70,001 - £80,000	2	2
£80,001 - £90,000	1	1

The pension contributions for the employees shown above total £11,950 (2011: £10,500).

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

Notes to the accounts

For the year ended 31 December 2012

7. Staff costs and emoluments (continued)

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

	2012	2011
	No.	No.
Mobility services	29	24
Young people awareness	16	14
Fundraising and publicity	29	24
Governance	0.2	0.2
	<u>74.2</u>	<u>62.2</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	89	192	281
Additions in year	-	34	34
Disposals in year	-	(3)	(3)
At end of year	<u>89</u>	<u>223</u>	<u>312</u>
DEPRECIATION			
At start of year	21	145	166
Charge for the year	21	21	42
Disposals in year	-	(3)	(3)
At end of year	<u>42</u>	<u>163</u>	<u>205</u>
NET BOOK VALUE			
At end of year	<u>47</u>	<u>60</u>	<u>107</u>
At start of year	<u>68</u>	<u>47</u>	<u>115</u>

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

Notes to the accounts

For the year ended 31 December 2012

10. Investments and subsidiary undertaking

Investment	2012	2011
Fixed Rate Bond	£'000	£'000
At start of the year	162	162
Additions in the year at cost	217	-
Baa Bar Group PLC shares	-	-
At the end of the year at market value	379	162
Historic and donated cost at the end of the year	679	462

The charity invested in a 13 Month Fixed Rate Bond in 2012 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:

	2012	2011
	£'000	£'000
Income	1,811	792
Expenditure	1,516	644
Operating profit	295	148
Gift aid to parent undertaking	(295)	(148)
Surplus for the Year	-	-

Aggregate capital and reserves of Whizz-Mobility CIC as at 31 December 2012 are £1. (2011: £1). The results have been consolidated on a line by line basis.

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

Notes to the accounts

For the year ended 31 December 2012

11. Debtors

	The group		The charity	
	2012 £'000	2011 £'000	2012 £'000	2011 £'000
Due from subsidiary company	-	-	178	199
Trade Debtors	147	-	75	-
Prepayments	59	66	59	66
Sundry debtors	32	18	32	18
	238	84	344	283

12. Creditors : Amounts falling due within one year

	The group		The charity	
	2012 £'000	2011 £'000	2012 £'000	2011 £'000
Trade creditors	220	94	162	94
Creditors for mobility equipment	363	382	263	207
Taxation and social security	91	112	74	62
Accruals	43	50	42	49
	717	638	541	412

13. Analysis of net assets between funds

	Restricted funds £'000	Designated funds £'000	General funds £'000	Total funds £'000
Tangible fixed assets	-	-	107	107
Investments	-	379	-	379
Current assets	1,171	137	721	2,029
Current liabilities	(300)	-	(417)	(717)
Net assets at 31 December 2012	871	516	411	1,798

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

Notes to the accounts

For the year ended 31 December 2012

14. Movements in funds

	At 1 January 2012 £'000	Incoming resources £'000	Outgoing resources £'000	Transfers £'000	At 31 December 2012 £'000
Restricted funds:					
Wheelchair purchase and mobility equipment	519	971	(1,016)	12	486
Mobility therapists & support services	(59)	625	(462)	40	144
Ambassadors and Young People	145	946	(815)	(56)	220
Wheelchair skills training	37	212	(232)	4	21
Total restricted funds	642	2,754	(2,525)	-	871
Unrestricted funds:					
<i>Designated funds:</i>					
Cyclical Fund	490	26	-	-	516
<i>Total designated funds</i>	490	26	-	-	516
General funds	364	4,772	(4,725)	-	411
Total unrestricted funds after unrealised losses	854	4,798	(4,725)	-	927
Total funds	1,496	7,552	(7,250)	-	1,798

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 £181,000 from The ACT Foundation.

Mobility therapists & support services

The charity's funding of the Therapist Network in 2012 was partially funded via grants from the Department for Education totalling £257,000.

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

Notes to the accounts

For the year ended 31 December 2012

14. Movements in funds (continued)

Ambassadors and Young People

Funding received from the Big Lottery Fund to support the Ambassadors network in England. This represented year four 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	
	2012	2011
	£'000	£'000
2 - 5 years	<u>132</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 £2,880, with zero balance outstanding at year end.