



Whizz-Kidz 2021 Annual Report

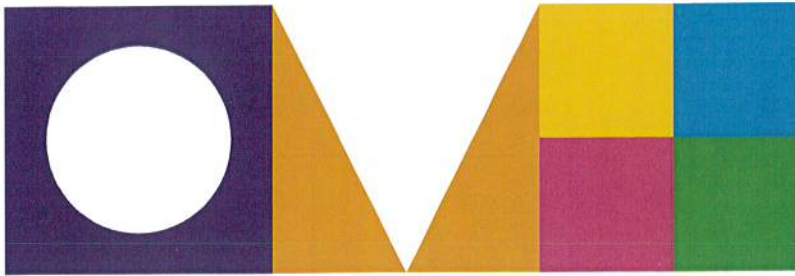
Company Registration Number 2444520

Charity Number 802872

OSCR Number SC042607

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

Annual Report and Financial Statements for the year ended 31 December 2021



THE MOVEMENT FOR NON-MOBILE CHILDREN (WHIZZ-KIDZ)

(A company limited by guarantee)

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

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TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

Reference and Administrative Information

Company number: 244520
Charity number: 802872
OSCR number: SC042607

Registered office and operational address

30 Park Street, London, SE1 9EQ

Trustees

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

Sir Crispin Davis (Chair)
Dr Charles Fairhurst
Pam Garside
Andrew Granger
Robert Alastair Mathieson
Daniel Mathews
Fiona McSwein
Arunima Misra (appointed 14th March 2022)

Chief Executive

Dr Ruth Owen OBE (Resigned 29th January 2021)
Sir Crispin Davis (Acting 29th January 2021 – 17th May 2021)
Sarah Pugh (Appointed 17th May 2021)

Bankers

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

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

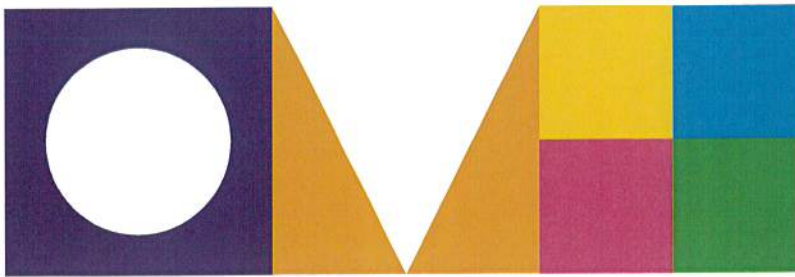
Solicitors

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

Auditors

Deloitte LLP (resigned 17th August 2021)
1 New Street, London EC4A 3HQ

Macintyre Hudson (appointed 25th October 2021)
6th Floor, 2 London Wall Place, London EC2Y 5AU



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FOR THE YEAR ENDED 31 DECEMBER 2021

The Trustees present their annual report together with the audited financial statements of the group and the company for the year to 31 December 2021. The Trustees confirm that the annual report and financial statements of the company 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).

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Movement for Non-Mobile Children (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 vision of Whizz-Kidz is a society in which every young wheelchair user is mobile, enabled and included.

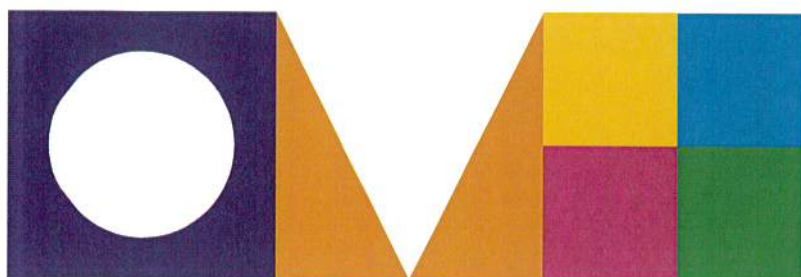
The purpose of Whizz-Kidz is to empower young wheelchair users by providing the equipment, support and confidence-building experiences they need, and campaigning for a more inclusive society.

The governing document

The Charity is a company limited by guarantee and does not have share capital. The constitution of Whizz-Kidz is set out in the Articles of Association which were revised and adopted by Special Resolution by Members most recently on 7 September 2011.

Whizz-Mobility C.I.C 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 C.I.C.

In view of our activity in Scotland, we are registered as a charity with the Office of the Scottish Charity Regulator.



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The governance structure

The Board of Trustees 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.

In December 2020 our long standing CEO of 17 years, Dr Ruth Owen OBE announced she was standing down as CEO from the end of January 2021. Sarah Pugh joined as the new CEO in May 2021.

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

The Finance and Audit Committee reviews internal controls and the financial performance of the organization. It also monitors the management of risk and the relationship with the external auditors.

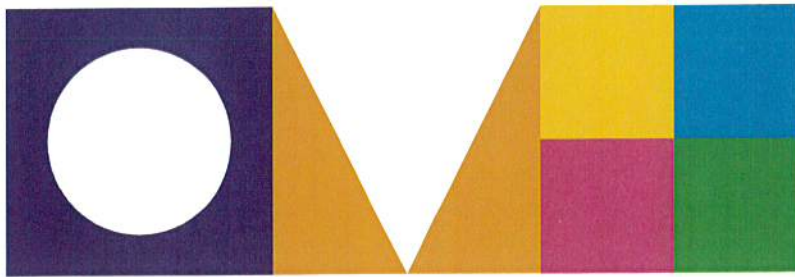
The Clinical Governance Committee reports to the Board on the effectiveness and quality of the charity's clinical services, risk management processes and procedures.

In addition to the Board of Trustees and the sub committees, there is the Kidz Board. The Kidz Board consists of 11 young people who have all benefitted from our services. The Kidz Board is held quarterly. The Kidz Board Chair attends meetings of the Board of Trustees at least once annually.

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

We employ people whose skills and competencies are in demand in a variety of sectors including the health service and other charities. They require the same levels of professional and occupational qualifications and experience as people working in these sectors. In setting remuneration levels, we have regard to pay in these similar organisations.

The Chief Executive and Senior Management Team reporting 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.



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Charity Governance Code

The Board has full and careful regard to the Charity Governance Code and uses the Code as its principal benchmark. The Board is committed to continuous improvement and development.

Recruitment and appointment of new Trustees

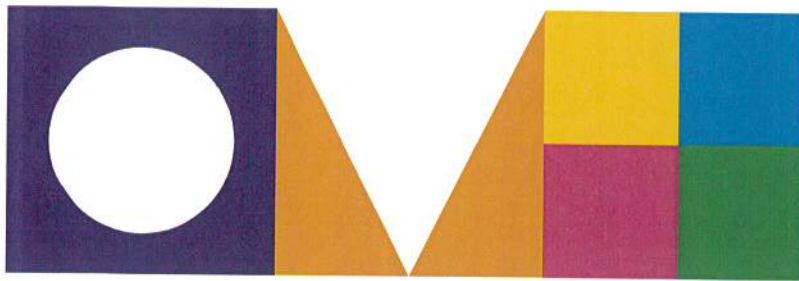
New Trustees may be appointed by a decision of the existing Trustees. Before appointment, all new Trustees have an induction programme in order that they can properly undertake and fulfil their responsibilities to the Charity. This includes meetings with key management personnel where relevant, copies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

New members need to be proposed by a voting member or recommended by the Trustees. Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 December 2021 was 7 (2020:9). 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 Senior Management 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.



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This year, the main potential risks (impacted by the pandemic) have been:

- Services to young wheelchair users compromised
- Financial sustainability compromised
- Strategic goals not achieved

Colleagues and Trustees have worked closely together in the year to mitigate these risks, especially in light of the impact of the COVID-19 pandemic. Financial risks are mitigated by regularly reviewing our financial position through management accounts, cash flow modelling, reforecasting and setting long term financial plans.

OBJECTIVES AND ACTIVITIES

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 the 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.

Our vision and purpose

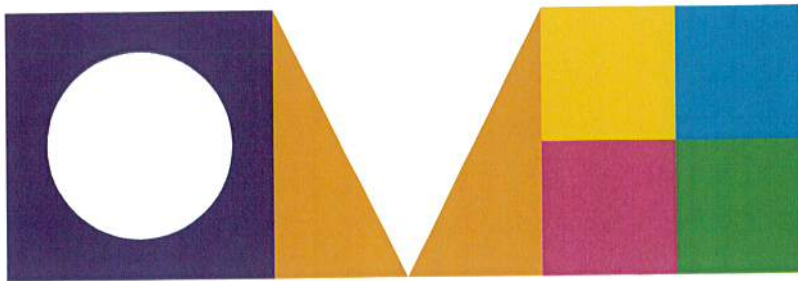
During 2021, the new CEO, Sarah Pugh has engaged with all colleagues in Whizz-Kidz, with the Trustees, our Kidz Board and young people and their families, to agree a new Vision and Purpose for Whizz-Kidz.

The vision of Whizz-Kidz is a society in which every young wheelchair user is mobile, enabled and included.

The purpose of Whizz-Kidz is to empower young wheelchair users by providing the equipment, support and confidence-building experiences they need, and campaigning for a more inclusive society.

Our values and culture framework

During 2021 since the arrival of the new CEO, all colleagues at Whizz-Kidz have worked together to agree the culture, values and behaviours which will guide our decision making and how we conduct ourselves in our work. 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.



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

Equality, 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 organization 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. All colleagues are required to abide by equality, diversity, and inclusion principles.

During 2021 we held an Equality, Diversity and Inclusion survey in Whizz-Kidz to help us understand whether we are meeting our commitments. The results of this survey are being reviewed and an action plan is being implemented to take steps to ensure we can be even more inclusive. We are a Disability Committed Confident Employer and are now actively working to reach Disability Committed Employer status in 2022.

Our strategic priorities

The strategic priorities focus on three high level objectives that the young people we support have identified as having the greatest impact. The three high level objectives come under the following headings:-

1. Mobile
2. Enabled
3. Included

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.



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Our goal is to increase the number of young wheelchair users receiving equipment support from Whizz-Kidz to 2,000 per year by 2024. In 2022, we will recruit a new clinician and engineer to match an increase in funding up to £1.1m in equipment spend. This will allow our Services team to increase support to 1,340 young people in 2022.

We are aiming to deliver all equipment to young people within 24 weeks by the end of 2022, with the increase in clinical resource and equipment spend, the number of young people supported will exceed the number of applications received over 2022 facilitating a reduction in the number of weeks waiting for equipment.

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 will be delivered through Wheelchair Skills Training, Employability Skills Training and through confidence focused programmes. To increase the long-term impact of Whizz-Kidz programmes, a new role of Accreditation Lead will be employed in 2022 to register Whizz-Kidz as a centre who can offer accredited training and support to young people.

Our goal is to increase the number of young wheelchair users accessing our young people's services programmes to 1,600 per year by 2024. The Young People's Services team will support 900 individual young people in 2022 through an increase in partnerships and volunteers. By expanding the number of partnerships and volunteers, the team will be able to bring services closer to where young people live. This will support the single largest reason for young people not being able to attend services, which is travel distance.

We will build up qualitative and quantitative data sets each year to measure and understand the impact each service has on a young person's confidence. These data sets will inform each future years' service delivery to ensure a constant improvement process is in place.

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. We will deliver societal impact through the addition



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of the new roles in 2022 of: Policy Officer, Partnership Officer and Associate Director of Engagement and Policy. Working with young people, the team will build 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 Kidz Board and their manifesto outlining the change they want to see.

Our goal is to change NHS criteria in a way that ensures every young person get the mobility equipment that fully meets their clinical and mobility needs. The Engagement and Policy team will partner with the Clinical team to develop relationships across the NHS and Government departments to show the impact on young people who do not get the mobility equipment they need and demonstrate the potential positive outcomes that can be achieved by making fundamental changes in the NHS Wheelchair Criteria.

We want to make wheelchair skills training mandatory for all wheelchair users receiving equipment whether via NHS services, charities, social care or education departments.

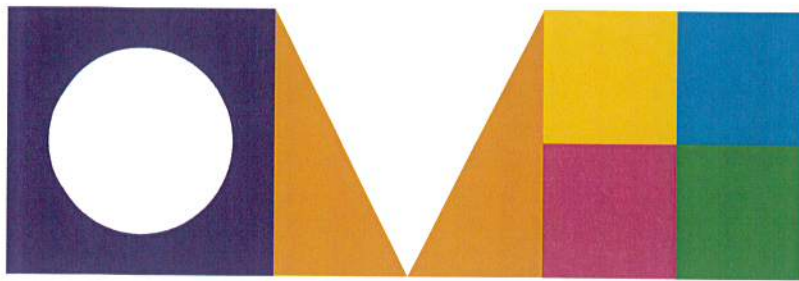
Wheelchair Skills Training (WST) is not available nationally through the NHS, Social Services or Education. The difference specialised WST can give to a wheelchair user is life changing. Many wheelchair users will go through life having never learnt basic skills like climbing kerbs or getting onto public transport safely. The impact this lack of training has on a wheelchair user's confidence and ability to gain access to society is a clear barrier. The Engagement and Policy team will partner closely with the Young People's Services team to build a compelling case for WST delivery to be nationally funded and delivered.

STRATEGIC REPORT

ACHIEVEMENTS AND PERFORMANCE DURING THE YEAR ENDING 31 DECEMBER 2021

Services

The Covid-19 Pandemic has for the second year affected all services. It has continued to interrupt Clinics and Young People's Services, with families cancelling due to the need to isolate, delaying the supply of equipment and preventing face-to-face interaction. Despite this the Clinical team have supported 882 young people in 2021 (427 non NHS and 455 NHS). These numbers have been above the targets set at the start of the year as described below.



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Clinical Services

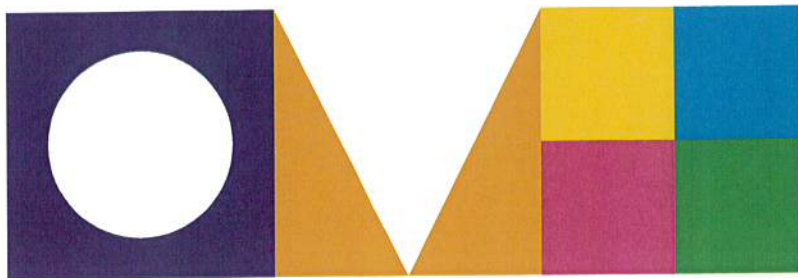
The Clinical team exceeded the target of 380 young people supported, supporting 427 young people by the end of the year. The Tower Hamlets Clinical team also saw high demand supporting 256 young people against a target of 240. However, this high demand was not replicated across all our clinical services. We experienced significant drops in demand at the Southend NHS Wheelchair Service and our Whizz-Kidz repair and maintenance services. This resulted in the Southend Clinical team only receiving referrals for 130 young people against an expected 220 referrals, and the Engineering team receiving 69 requests for support with repair and maintenance against an expected demand of 260. Speaking to families, the drop in demand across these two areas was predominantly attributed to Covid-19 and people's reluctance to go out and risk infection.

The teams continued to work under the strict Covid-19 guidelines developed in 2020 and maintained a number of control measures to reduce the likelihood of Covid-19 transmission through our clinical services. This has included reducing the number of people at clinics, implementing strict cleaning regimes, the use of PPE and operational changes to the way we run clinics.

In order to deliver to the 427 young people, the Whizz-Kidz Clinical team ran 107 clinics across the country. The engineering team received 1106 deliveries to storage location, assembling over 100 bespoke chairs and shipping 115 parts directly to families.

Both of our NHS services experienced the same impact as our Whizz-Kidz Clinical Services with the addition of a very challenging recruitment environment, supply chain delays across the year and erratic referral rates ranging from 47 in one month to 181 in another. This inconsistency in referrals increased the challenges of delivering our targets significantly and (added to these fluctuating referral numbers), the referrals received were more complex leading to longer clinical interventions and increased costs.

The NHS and Whizz-Kidz Clinical teams both delivered significant reductions in the waiting list that built up during the first year of the pandemic whilst also having key vacancies. The Whizz-Kidz team have reduced the waiting list from 15 months to 8 months during the year and the Tower Hamlets team are supporting 80% of people within 18 weeks.



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Young People's Services

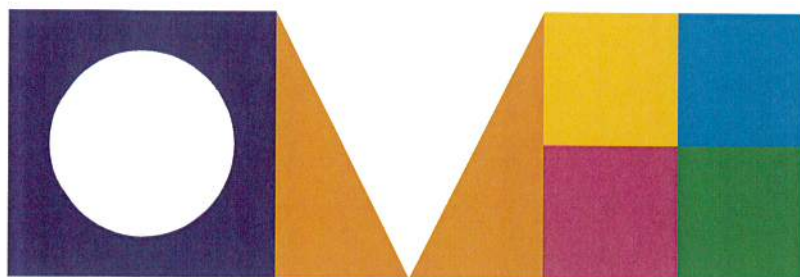
Despite the challenges faced by the team around Covid-19, the Young People's Team (YPT) has had a successful 12 months. The team continued with online delivery through to May and then slowly reintroduced face-to-face services. Schools allowed Whizz-Kidz services to return to run small groups of Wheelchair Skills Training (WST) under strict guidance from June and Clubs returned as outdoor family events over the summer with indoor Clubs returning by the end of the year in Q4.

Our Young People's Services managed to increase the number of young people supported in 2021, from 598 to 605, working closely with schools to deliver Employability Skills training, Wheelchair Skills training and independence and confidence building support through 432 events.

Though the targets we set for 2021 have been missed due to Covid-19, our teams have been on the front line from the start of the pandemic, ensuring that we are there for the young people we support delivering the chance to build their confidence and building skills for the future.

The reduced events were due to the return of face to face services running less frequently compared to our weekly and sometimes twice weekly online services in 2020. The split of services for 2021 has been circa 60% online, 40% face to face. Take up for the return of face to face services has been slow. Feedback suggests this is for two reasons. Firstly, as we have been unable to establish the vaccination statuses, we have not provided Healthcare Assistants this year (HCAs) to enable us to control the numbers at services. Secondly, many families remained exceptionally cautious to return to external events until the vaccination programme was fully rolled-out.

The team have spent time in Q4 liaising with HCA Agencies ready for 2022 delivery, and planning training sessions for Volunteers to enable their safe return in 2022 Covid-19. In order to facilitate WST, we have delivered directly into schools (43 sessions) as well as a number of online Train the Trainer sessions, which enable us to train teachers and professionals and make them confident to work with wheelchair users in their relevant settings. This model has worked well as a pilot for next year allowing us time to develop resources and engage a key number of schools in feedback.



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The Kidz Board have continued to meet regularly and managed one face-to-face weekend in September. They have set their manifesto for next year and will be launching this in the coming months.

The teams have delivered all of these services throughout 2021 with a 100% record of accomplishment of zero Covid-19 transmission to any of our beneficiaries, underlining the level of planning that has gone into every service to ensure it is a safe space for young people to have fun and develop.

Dream Chair

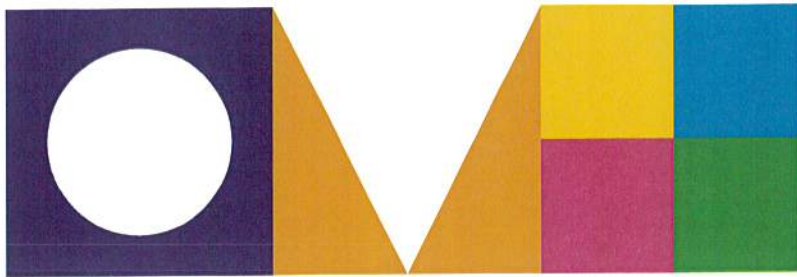
In 2021, following the unveiling of the Dream Chair prototype in December 2020, the Wheels of Change project moved to its second stage. The second stage is a feasibility study, supported by funding from Duchenne UK and Motability Operations. The second stage will be completed in spring 2022 and we are very grateful to all of our partners who continue to support this innovative and ambitious project.

Fundraising – Income Generation

Income is traditionally generated through a programme of fundraising activity, including events participation, individual giving and relationships with Corporate Partners, Trusts and Foundations. Throughout 2021 our fundraising activities continued to be significantly impacted by the ongoing pandemic, with most areas of our fundraising negatively impacted. Income generation throughout the year focused on sustaining income from streams that were not affected by social distancing, with Individual Giving delivering in line with expectations and our Legacy programme achieving well in excess of budget. Events, major donor giving and corporate fundraising were most severely impacted by the pandemic.

Uncertainty prevailed throughout the year as to whether the London Marathon would take place. This meant that participant appetite was significantly reduced and the income received was 50% of the income that we would expect in an unaffected year. This was however mitigated by a designated fund that had been set up at the end of 2020 in anticipation of the reduction in 2021 London Marathon income as a result of the pandemic. The fund was established through a successful insurance claim made in 2020 with £0.6 million being set aside to offset the particular risk in 2021.

The Finance and Audit Committee meets quarterly to oversee income generation activity and monitor progress.



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Fundraising Regulation and Compliance

Whizz-Kidz complies with sector best practice. During 2021 all fundraising was conducted by a Whizz-Kidz team of employed fundraisers. Whizz-Kidz monitors and manages its 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.

We are registered with the Fundraising Regulator. Each year members of the fundraising team attend regulation and compliance training. This training includes guidance on how to identify and support vulnerable people. All colleagues are held accountable to our supporter promise and organisational behaviour framework. 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.

In adherence with the Fundraising Regulator's best practice (the Code of Fundraising Practice), and General Data Protection Regulations (GDPR), our fundraising communications schedule is overseen by the Director of Fundraising and Communications.

Two complaints were received in relation to fundraising practice during the course of 2021 (23 in 2020). The number of complaints raised in 2021 was in line with what we would expect to receive. All complaints were resolved to the satisfaction of the complainant.

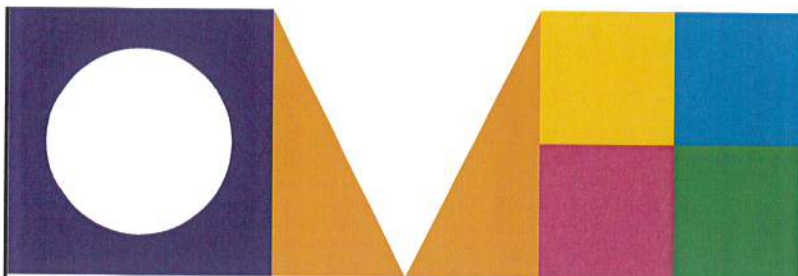
No third-party canvassing took place in 2021.

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



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energy usage, applies to all parts of our business including our NHS services, our community teams and our corporate office.

FINANCIAL REVIEW

The Pandemic had a significant impact on the financial performance of Whizz-Kidz during 2021. Total income was £5.191 million compared to £6.919 million in 2020. The fall in income has contributed to an overall deficit for the year of £1.233 million (2020 surplus £0.375 million) consisting of a deficit of £0.709 million in unrestricted funds and a deficit of £0.524 million in restricted funds.

The impact on unrestricted reserves has however been largely mitigated by an insurance claim. An insurance claim of £1.230 million was received in 2020 in recognition of the negative impact of Covid-19 on the London Marathons in 2020 and 2021. A designated reserve was set up at the end of 2020 which included £0.645 million of the insurance proceeds to mitigate against the anticipated impact of the pandemic on the 2021 London Marathon.

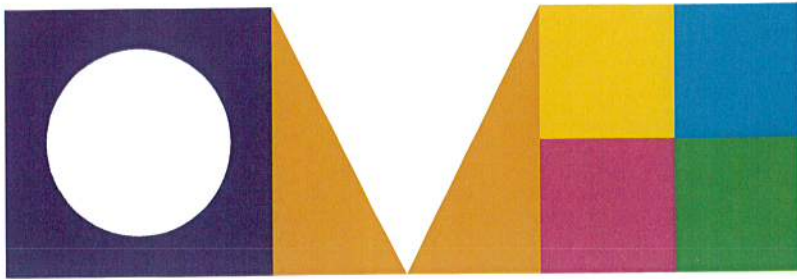
The overall impact on free unrestricted reserves has therefore been mitigated and with a year-end balance of £1.207 million (2020 £1.298 million).

Excluding the London Insurance proceeds, income in 2021 fell compared to 2020 by £0.478 million (£0.108 million unrestricted funds and £0.370 million restricted funds). Despite the reduction, we have been extremely encouraged and thankful for the support provided by all of our donors. We have strong relationships, which will help the charity in future years. We have been encouraged by the income we received in 2021 from legacies. This is an area we have spent time investing in and this is starting to become visible.

RESERVES POLICY

The Trustees have reviewed the reserves policy. The impact of the Covid-19 pandemic has highlighted some additional risks to the Charity. The pre pandemic reserve policy was based on ensuring that reserves were in place equal to 3 months of unrestricted income / expenditure. Excluding expenditure that is covered by an NHS contract the reserves equate to over 4 months of unrestricted expenditure. As a result of the pandemic The Trustees have agreed to a policy that increase this from 4 months to 6 months.

The Trustees believe that this will be at a level which will help to ensure the long term stability of the Charity but not at an excessive level which means the aims and objectives of the Charity are not being delivered.



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The new policy will mean free reserves growing from £1.207 million at the start of the year to £1.80 million at the end of 2022. However, the Trustees do not wish the Charity to commit to this increase in one year but instead build the reserve over the next few years (to reach the required level by 31 December 2025).

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 consider that the going concern basis remains appropriate: -

- The Trustees have reviewed and approved the budget assumptions for the 12- month period ending 31 December 2022 and reviewed the cash flow and liquidity of Whizz-Kidz for the same period.
- The Trustees have considered the period beyond 2022, including the 12 months ending 31 December 2023, agreeing a strategy to deliver both growth and stability.
- The Trustees have considered the risks involved in generating sufficient income to deliver the budget and have considered an appropriate reserve policy for the Charity.

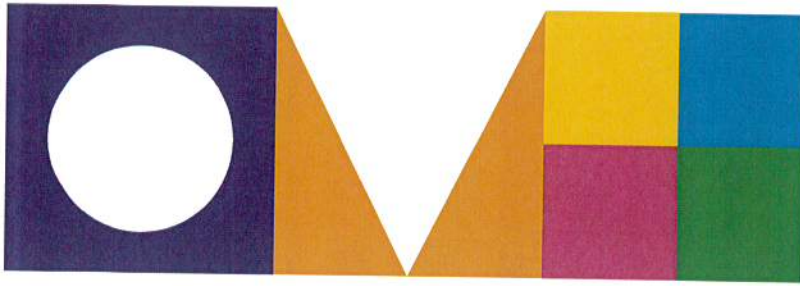
Public Benefit

Under the Charities Act 2011, charities are required to demonstrate that their aims are for the public benefit. The two key principles which must be met in this context are, first, that there must be an identifiable benefit or benefits; and, secondly, that the benefit must be to the public, or a section of the public. Charity trustees must ensure that they carry out their charity's aims for the public benefit, must have regard to the Charity Commission's guidance, and must report on public benefit in their Annual Report.

Whizz-Kidz's Board of Trustees regularly monitors and reviews the success of the organisation in meeting its key vision and purpose.

Special acknowledgement to colleagues, volunteers and advisors

The Board of Trustees wishes to record its appreciation of Whizz-Kidz highly committed colleagues and volunteers who generously and unstintingly give their time, skills and expertise. The unprecedented pace at which everyone has



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adapted in response to COVID-19 is acknowledged. The continued commitment to make a difference in such challenging times is inspiring.

Whizz-Kidz is fortunate to have in the region of volunteers who make a valuable contribution to the Charity in all aspects of activity; this includes clinical, administrative and income generation roles. In 2021 they contributed 1,053 hours.

The Board is grateful for the valuable help and assistance received from its professional advisers.

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, and
- 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.

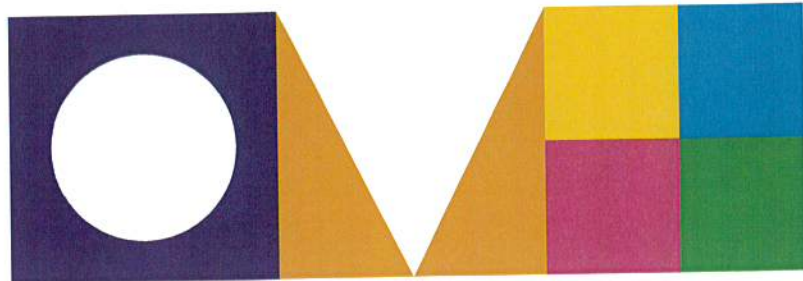
Approved by order of the members of the Board of Trustees and signed on their behalf by:

Sir Crispin Davis, Chair

.....

Date

26 April 2022



THE MOVEMENT FOR NON-MOBILE CHILDREN (WHIZZ-KIDZ)

(A company limited by guarantee)

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

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 THE MOVEMENT
FOR NON-MOBILE CHILDREN (WHIZZ-KIDZ)
FOR THE YEAR ENDED 31 DECEMBER 2021**

Opinion

We have audited the financial statements of The Movement for Non-Mobile Children (Whizz-Kidz) (the 'parent charitable company') and its subsidiary (the 'group') for the year ended 31 December 2021 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 a summary of 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).

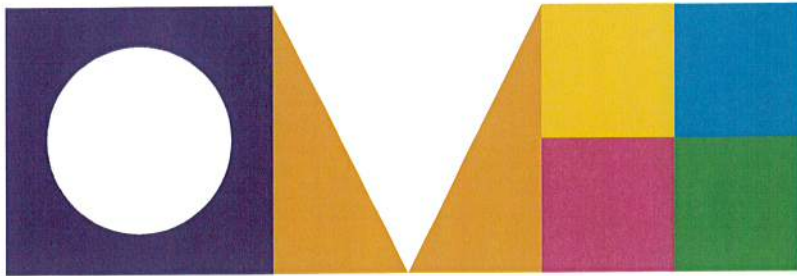
In our opinion the financial statements:

- give a true and fair view of the state of the group's and parent charitable company's affairs as at 31 December 2021, 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;
- 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 other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE MOVEMENT
FOR NON-MOBILE CHILDREN (WHIZZ-KIDZ)
FOR THE YEAR ENDED 31 DECEMBER 2021**

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.

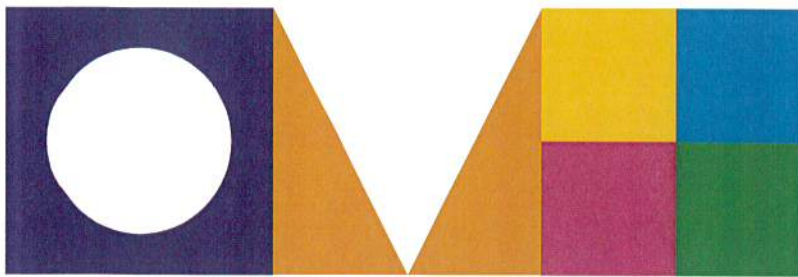
Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The Trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. 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



**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE MOVEMENT
FOR NON-MOBILE CHILDREN (WHIZZ-KIDZ)
FOR THE YEAR ENDED 31 DECEMBER 2021**

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 year 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.



**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE MOVEMENT
FOR NON-MOBILE CHILDREN (WHIZZ-KIDZ)
FOR THE YEAR ENDED 31 DECEMBER 2021**

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.

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.

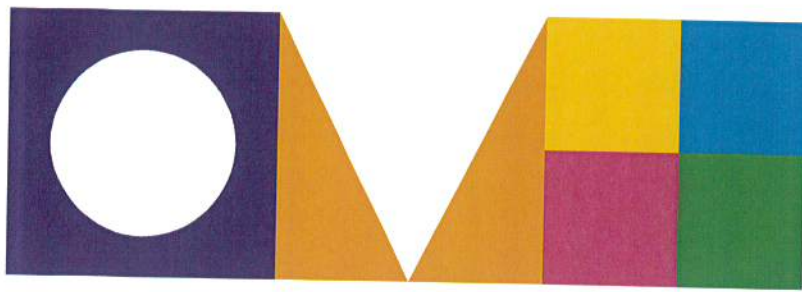
Auditor's responsibilities for the audit of the financial statements

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;



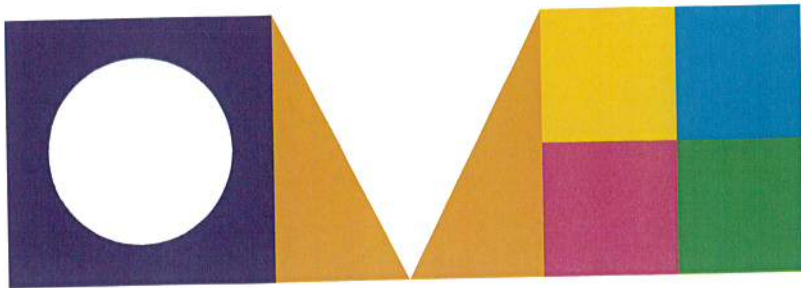
**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE MOVEMENT
FOR NON-MOBILE CHILDREN (WHIZZ-KIDZ)
FOR THE YEAR ENDED 31 DECEMBER 2021**

- 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, and 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.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx>.

This description forms part of our auditor's report.



**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE MOVEMENT
FOR NON-MOBILE CHILDREN (WHIZZ-KIDZ)
FOR THE YEAR ENDED 31 DECEMBER 2021**

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 behalf of

MHA MacIntyre Hudson

Statutory Auditor

London, United Kingdom

Date: 29 April 2022



Whizz-Kidz

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020 7233 6600

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 /WhizzKidz

 @WhizzKidz

 @WhizzKidzuk

 Whizz-Kidz

Whizz-kidz
move a life forward

 Registered with
**FUNDRAISING
REGULATOR**

Whizz-Kidz is the working name of The Movement for Non-Mobile Children. Registered charity in England and Wales (No. 802872). Company Registered in England and Wales (No. 2444520). Charity Registered in Scotland (No. SC042607)

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 2021

	Note	Unrestricted £'000	Restricted £'000	2021 Total £'000	Unrestricted £'000	Restricted £'000	2020 Total £'000
Income from:							
Voluntary Income	2	2,440	1,576	4,016	2,532	1,855	4,387
Contracts Income	3	1,166	-	1,166	1,190	-	1,190
Other Income	4	9	-	9	1,250	91	1,341
Investment Income		-	-	-	1	-	1
Total income		3,615	1,576	5,191	4,973	1,946	6,919
Expenditure on:							
Fundraising	5	1,867	71	1,938	1,872	53	1,925
Charitable activities							
Campaigns & Awareness	5	276	144	420	342	103	445
Mobility equipment	5	695	795	1,490	493	633	1,126
Clinical services	5	1,117	561	1,678	1,235	816	2,051
Young People's Services	5	369	529	898	411	586	997
Total expenditure		4,324	2,100	6,424	4,353	2,191	6,544
Net movement in funds		(709)	(524)	(1,233)	620	(245)	375
Reconciliation of funds:							
Total funds brought forward		2,100	1,245	3,345	1,480	1,490	2,970
Total funds carried forward		1,391	721	2,112	2,100	1,245	3,345

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 18 to the financial statements.

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

Charity statement of financial activities

(incorporating an income and expenditure account)

For the year ended 31 December 2021

	Note	Unrestricted £'000	Restricted £'000	2021 Total £'000	Unrestricted £'000	Restricted £'000	2020 Total £'000
Income from:							
Voluntary Income	2	2,440	1,576	4,016	2,532	1,855	4,387
Contracts Income		-	-	-	-	-	-
Other Income		21	-	21	1,262	91	1,353
Investment Income		-	-	-	1	-	1
Gift in Kind	12	16	-	16	207	-	207
Total income		2,477	1,576	4,053	4,002	1,946	5,948
Expenditure on:							
Fundraising	5	1,867	71	1,938	1,872	53	1,925
Charitable activities							
Campaigns & Awareness	5	276	144	420	342	103	445
Mobility equipment		29	795	824	17	633	650
Clinical services		645	561	1,206	740	816	1,556
Young People's Services	5	369	529	898	411	586	997
Total expenditure		3,186	2,100	5,286	3,382	2,191	5,573
Net movement in funds		(709)	(524)	(1,233)	620	(245)	375
Reconciliation of funds:							
Total funds brought forward		2,100	1,245	3,345	1,480	1,490	2,970
Total funds carried forward		1,391	721	2,112	2,100	1,245	3,345

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above.

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

Balance sheets

As at 31 December 2021

	Note	The group		The charity	
		2021	2020	2021	2020
		£'000	£'000	£'000	£'000
Fixed assets:					
Tangible assets	11	185	159	185	159
Current assets:					
Debtors	14	400	214	471	316
Cash and Cash equivalents	19	2,351	4,133	2,051	3,870
		2,751	4,347	2,522	4,186
Liabilities:					
Creditors: amounts falling due within one year	15	(824)	(1,161)	(595)	(1000)
Net current assets		1,927	3,186	1,927	3,186
Total assets less current liabilities		2,112	3,345	2,112	3,345
Funds:					
Restricted income funds	18	721	1,245	721	1,245
Unrestricted income funds:					
Unrestricted funds held as tangible fixed assets	17	184	157	184	157
Designated funds: Office Move	18	-	-	-	-
Designated funds: London Marathon 2021	18	-	645	-	645
Free Reserves	18	1,207	1,298	1,207	1,298
Total unrestricted funds		1,391	2,100	1,391	2,100
Total funds		2,112	3,345	2,112	3,345

The (Loss)/Profit for the financial year for the parent only is £(1,233)k (2020: £375k). The financial statements of The Movement for Non-Mobile Children (Whizz-Kidz) (registered number 2444520) were approved by the board of directors and authorised for issue on 17th March 2022. They were signed on its behalf by:



Alastair Mathieson
Trustee

26th April 2022

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

Consolidated statement of cash flows

For the year ended 31 December 2021

	Note	2021 £'000	£'000	2020 £'000	£'000
Cash flows from operating activities					
Net income for the reporting period (as per the statement of financial activities)			(1,233)		375
Depreciation charges	11	63		36	
Interest		-		(1)	
(Increase) / Decrease in debtors		(186)		30	
(Decrease) / Increase in creditors		(337)		413	
			(460)		478
Net cash provided by operating activities			(1,693)		853
Cash flows from investing activities:					
Dividends, interest and rents from investments		-		1	
Purchase of fixed assets	11	(89)		(178)	
Net cash used in investing activities			(89)		(177)
Change in cash and cash equivalents in the year	19		(1,782)		676
Cash and cash equivalents at the beginning of the year	19		4,133		3,457
Cash and cash equivalents at the end of the year	19		2,351		4,133
The charity had no debt brought forward or carried forward					

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

Notes to the financial statements

For the year ended 31 December 2021

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. A separate statement of financial activities, or income and expenditure account, for the charitable company itself is not presented because the charitable company has taken advantage of the exemptions afforded by section 408 of the Companies Act 2006.

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 this Trustees' report. 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.

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 & 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.

There are currently no critical estimates or judgements requiring disclosure in addition to the accounting policies described.

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

Notes to the financial statements

For the year ended 31 December 2021

1 Accounting policies (continued)

f) Donations of gifts, services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item or received the service, any conditions associated with the donation have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. 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 2021 were approximately 1,053 hours (2020: 396 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.

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.

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 2 months. As mobility equipment is tailored to each child, they do not represent future economic benefit to the charity, and are therefore not capitalised as fixed assets.

k) Allocation of support 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 5 on page 35) are allocated to activities on the basis of the number of staff employed in each activity as per note 8 on page 38.

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) Tangible fixed assets

Items of equipment are capitalised where the purchase price exceeds £500. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

Fixtures, Fittings & Computer Equipment	3-5 years
Motor Vehicles	4 years
Short Leasehold improvements	lease term

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

Notes to the financial statements

For the year ended 31 December 2021

1 Accounting policies (continued)

n) Financial assets and liabilities

Financial assets and financial liabilities are recognised when the Company becomes a party to the contractual provisions of the instrument.

Financial assets which qualify as basic financial instruments as laid out in FRS 102 paragraph 11.8, including trade and other receivables and cash and bank balances. These are valued at amortised cost and assessed for impairment at the end of each reporting period.

Financial assets are derecognised when and only when (a) the contractual right to the cash flows from the financial asset expire or are settled, (b) the Company transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or (c) the Company, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the Company after deducting all of its liabilities. All financial assets and liabilities are initially measured at transaction price (including transaction costs) unless the arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

o) Investments in subsidiaries

Investments in subsidiaries are at cost 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.

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.

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

Notes to the financial statements

For the year ended 31 December 2021

2 Voluntary Income

	Unrestricted £'000	Restricted £'000	2021 Total £'000	Unrestricted £'000	Restricted £'000	2020 Total £'000
Corporate	595	249	844	959	276	1,235
Marathons & Challenge Events	740	-	740	561	7	568
Individual Giving	204	-	204	238	-	238
Legacies	351	17	368	20	-	20
Major Donors	41	189	230	242	41	283
Statutory & Trusts (a)	509	1,121	1,630	512	1,531	2,043
	<u>2,440</u>	<u>1,576</u>	<u>4,016</u>	<u>2,532</u>	<u>1,855</u>	<u>4,387</u>

The charity has been notified of three legacies which not yet met the criteria of income recognition. Furthermore, the charity does not believe it can reliably estimate their value as to be able to disclose them as a contingent asset

	Unrestricted £'000	Restricted £'000	2021 Total £'000	Unrestricted £'000	Restricted £'000	2020 Total £'000
a Statutory and Trust Income						
Statutory						
The National Lottery Community Fund - People and Places Fund - Kidz in the Lead!	-	-	-	-	82	82
The National Lottery Community Fund - Transforming Lives	-	-	-	-	127	127
The National Lottery Community Fund - Reaching Communities	-	-	-	-	119	119
The National Lottery Community Fund - Whizz-Online	-	-	-	-	100	100
Heritage Lottery - 30 Years 30 Stories	-	38	38	-	-	-
Welsh Government - Moving On	-	84	84	-	22	22
Sub-total for Statutory	-	122	122	-	450	450
Trusts						
The Edward Gostling Foundation	-	275	275	-	125	125
BBC Children In Need	-	-	-	-	10	10
BBC Children In Need - COVID Next Steps	-	-	-	-	20	20
Players of People's Postcode Lottery	400	-	400	400	100	500
Zochonis Trust	-	20	20	-	20	20
The City Bridge Trust	-	-	-	-	58	58
The Crispin Davis Family Trust	-	50	50	-	50	50
R S MacDonald Charitable Trust	-	-	-	-	15	15
Florence Nightingale Trust	-	18	18	-	17	17
Comic Relief	-	28	28	-	72	72
Comic Relief - Covid-19 Emergency Funding	-	20	20	-	31	31
Bernard Lewis Family Charitable Trust	50	-	50	50	25	75
Kentown Wizard Foundation	-	250	250	-	-	-
The Lawson Trust	-	50	50	-	-	-
The Gannochy Trust	-	-	-	-	5	5
Others for mobility equipment, therapists, camps and other charitable purposes	59	288	347	62	533	595
Sub-total for Trust	509	999	1,508	512	1,081	1,593
Total Statutory and Trust Income	<u>509</u>	<u>1,121</u>	<u>1,630</u>	<u>512</u>	<u>1,531</u>	<u>2,043</u>

The Charity has received a Welsh Government Grant £84,000 (2020: £22,000). The Grant was for the purpose of funding activities in line with the charity objectives. There were no unfulfilled conditions at the end of the year.

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

Notes to the financial statements

For the year ended 31 December 2021

3 Contracts Income

	2021		2020	
	Unrestricted £'000	Restricted £'000	Total £'000	Total £'000
Whizz-Mobility CIC NHS income	1,126	-	1,126	1,118
Fundraising Commercial Income	40	-	40	72
	<u>1,166</u>	<u>-</u>	<u>1,166</u>	<u>1,190</u>

Whizz-Mobility C.I.C. received income through a NHS contract of £1.126 million (2020: £1.118 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 the year end.

4 Other Income

	2021		2020	
	Unrestricted £'000	Restricted £'000	Total £'000	Total £'000
Government Furlough Grant	8	-	8	91
Pro Bono Income	-	-	-	19
Insurance Compensation	-	-	-	1,230
Other	1	-	1	1
	<u>9</u>	<u>-</u>	<u>9</u>	<u>1,341</u>

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

Notes to the financial statements

For the year ended 31 December 2021

5 Analysis of expenditure - Current Year

a. 2021	Fundraising	Charitable activities				2021 Total	2020	Total
		Campaigns & Awareness	Mobility equipment	Clinical services	Young People's Services			
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	
Direct costs:								
Staff costs (Note 7)	1,106	229	-	939	534	2,808	2,804	
Promotional & Advertising	162	112	-	-	-	274	270	
Travel & Accommodation	2	-	-	36	10	48	37	
Marathons & Challenge Events	146	-	-	-	-	146	201	
Personal Assistants	-	-	-	-	1	1	11	
Wheelchairs & Mobility Equipment	-	-	1,490	-	-	1,490	1,126	
Recruitment & Training	11	5	-	1	2	19	27	
Depreciation	-	-	-	3	-	3	-	
Wheelchair Project Fees	-	-	-	92	-	92	401	
Other direct cost	94	7	-	258	112	471	468	
Total Direct Costs	1,521	353	1,490	1,329	659	5,352	5,345	
Support costs:								
Staff Costs (Note 7)	188	30	-	157	108	483	553	
Rent, rates, insurance & services	124	20	-	103	71	318	416	
Support IT Contracts	23	4	-	19	13	59	46	
Recruitment & Training	19	3	-	16	11	49	28	
Legal	6	1	-	5	3	15	42	
Bank Charges	1	-	-	1	-	2	-	
Depreciation	22	4	-	19	13	58	35	
Other Support Expenses	14	2	-	12	9	37	20	
Governance costs								
Staff Costs (Note 7)	6	1	-	5	3	15	16	
Other Support Expenses	14	2	-	12	8	36	43	
Total Support & Governance costs	417	67	-	349	239	1,072	1,199	
Total expenditure 2021	1,938	420	1,490	1,678	898	6,424		
Total expenditure 2020	1,925	445	1,126	2,051	997		6,544	

Support Costs consists of the following:

	2021	Total	2020	Total
	£'000	£'000	£'000	£'000
Central Admin Costs		556		740
Finance		266		235
HR		114		124
IT		136		100
Total Support & Governance cost		1,072		1,199

Of the total expenditure £4,324k was unrestricted (2020: £4,353k) and £2,100k was restricted (2020: £2,191k).

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

Notes to the financial statements

For the year ended 31 December 2021

5 Analysis of expenditure - Prior Year

b. 2020	Fundraising	Charitable activities				2020 Total	2019 Total
		Campaigns & Awareness	Mobility equipment	Clinical services	Young People's Services		
	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Direct costs:							
Staff costs (Note 7)	1,027	231	-	934	612	2,804	2,590
Promotional & Advertising	149	121	-	-	-	270	116
Travel & Accommodation	3	1	-	26	7	37	116
Marathons & Challenge Events	201	-	-	-	-	201	305
Personal Assistants	-	-	-	-	11	11	50
Wheelchairs & Mobility Equipment	-	-	1,126	-	-	1,126	1,329
Recruitment & Training	16	9	-	1	1	27	56
Depreciation	-	-	-	-	-	-	1
Wheelchair Project Fees	-	-	-	401	-	401	109
Other direct cost	91	9	-	264	104	468	459
Total Direct Costs	1,487	371	1,126	1,626	735	5,345	5,131
Support costs:							
Staff Costs (Note 7)	202	34	-	196	121	553	494
Rent, rates, insurance & services	152	25	-	148	91	416	379
Support IT Contracts	17	3	-	16	10	46	36
Recruitment & Training	10	2	-	10	6	28	18
Legal	15	3	-	15	9	42	60
Bank Charges	-	-	-	-	-	-	7
Depreciation	13	2	-	12	8	35	9
Other Support Expenses	7	1	-	7	5	20	27
Governance costs							
Staff Costs (Note 7)	6	1	-	6	3	16	14
Other Support Expenses	16	3	-	15	9	43	40
Total Support & Governance costs	438	74	-	425	262	1,199	1,084
Total expenditure 2020	1,925	445	1,126	2,051	997	6,544	
Total expenditure 2019	1,822	271	1,329	1,680	1,113		6,215

Support Costs consists of the following:

	2020 £'000	2019 £'000
Central Admin Costs	740	650
Finance	235	231
HR	124	116
IT	100	87
Total Support & Governance cost	1,199	1,084

Of the total expenditure £4,353k was unrestricted (2019: £4,009k) and £2,191k was restricted (2019: £2,206k).

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

Notes to the financial statements

For the year ended 31 December 2021

6 Net incoming resources for the year

This is stated after charging / (crediting):

	2021	2020
	£'000	£'000
Depreciation	63	36
Operating lease rentals:		
Property	213	252
Equipment	12	12
Auditor remuneration (excluding VAT):		
Audit of the financial statements		
Group	18	25
Charity	15	19
	<u>63</u>	<u>36</u>

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

Staff costs were as follows:

	2021	2020
	£'000	£'000
Salaries and wages	2,770	2,904
Redundancy and termination costs	49	5
Social security costs	270	268
Pension contributions	142	144
Health Insurance	30	30
Temporary Staff	45	22
	<u>3,306</u>	<u>3,373</u>

The Policy for redundancy and termination costs is to account for them when the commitment is made.

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

	2021	2020
	No.	No.
£60,000 - £69,999	2	1
£70,000 - £79,999	1	2
£80,000 - £89,999	2	2
£100,000 - £109,999	-	-
£110,000 - £119,999	-	-
£120,000 - £129,999	1	1
	<u>1</u>	<u>1</u>

The total employee benefits including pension contributions and employer national insurance of key management personnel were £587,466 (2020: £558,440). Key management personnel in 2021 include the Chief Executive, Director of People & Engagement, Director of Services, Director of Fundraising, Director of Finance and Director of Strategy & Innovation.

The charity Trustees (including the Chair in his capacity as interim CEO) were not paid expenses and were not paid or received any other benefits from employment with the charity in the year (2020: £nil).

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

Notes to the financial statements

For the year ended 31 December 2021

8 Staff numbers

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

	2021 No.	2020 No.
Mobility services	22.0	25.0
Campaigns & Awareness	4.0	3.0
Young People's Services	14.0	14.0
Fundraising	24.0	23.0
Support	5.8	6.8
Governance	0.2	0.2
	70.0	72.0
	70.0	72.0

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

	2021 No.	2020 No.
	77	79
	77	79

9 Related Party Transactions

Unrestricted donations totalling £2,300 were received from two trustees during the year (2020: £59,321 from five trustees). Sir Crispin Davies, Chair of the trustees, made restricted donations totalling £50,000 during the year (2020: £50,000).

Daniel Mathews, Whizz-Kidz Trustee, is a partner with Ernst & Young, who provide advice to Whizz-Kidz on a pro bono basis. The advice provided in 2021 has been in relation to different areas of the business and whilst valuable, is not considered material to the accounts and is not therefore included in voluntary income and expenditure.

Andrew Granger, Whizz-Kidz Trustee, is also a partner at Collyer Bristow LLP, who have provided legal advice on both a pro bono basis and at reduced fees. The overall value of fees invoiced during the year was £nil (2020: £28,584), with zero balance outstanding at the end of the year.

Other pro bono income received from related parties totalled £nil (2020: £15,000).

Sir Crispin Davis, Chair of the Trustees, served as interim CEO with effect from 1/2/2021 to 16/05/2021. Neither salary nor expenses were paid.

10 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 year.

11 Tangible fixed assets

The group and charity

	Leasehold property £'000	Fixtures and fittings £'000	Computer equipment £'000	Motor vehicles £'000	Total £'000
Cost					
31st December 2020	88	62	164	18	332
Additions in year	-	9	51	29	89
Disposals in year	-	-	(53)	-	(53)
	88	71	162	47	368
31st December 2021	88	71	162	47	368
Depreciation					
31st December 2020	14	6	135	18	173
Charge for the year	28	13	19	3	63
Eliminated on disposal	-	-	(53)	-	(53)
	42	19	101	21	183
31st December 2021	42	19	101	21	183
Net book value					
31st December 2021	46	52	61	26	185
31st December 2020	74	56	29	-	159

All of the above assets are used for charitable purposes.

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

Notes to the financial statements

For the year ended 31 December 2021

12 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 originally 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 3. All activities have been consolidated on a line by line basis in the statement of financial activities. Available profits are gift aided to the charitable company via deed of covenant. A summary of the results of the subsidiary is shown below:

	2021 £'000	2020 £'000
Income	1,166	1,190
Expenditure	(1,150)	(983)
Net Income for the financial year	16	207
Gift aid to parent undertaking	(16)	(207)
Result for the financial year	-	-

Aggregate capital and reserves of Whizz-Mobility C.I.C. as at 31 December 2021 are £1 (2020: £1).

13 Parent charity

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

	2021 £'000	2020 £'000
Gross income	4,053	5,948
Result for the year	(1,233)	375

14 Debtors

	The group		The charity	
	2021 £'000	2020 £'000	2021 £'000	2020 £'000
Prepayments	46	129	38	120
Other debtors	85	77	5	9
Accrued income	269	8	269	8
Due from subsidiary company	-	-	159	179
	400	214	471	316

15 Creditors: amounts falling due within one year

	The group		The charity	
	2021 £'000	2020 £'000	2021 £'000	2020 £'000
Trade creditors	155	240	104	194
Creditors for mobility equipment	306	217	192	144
Taxation and social security	95	88	95	88
Accruals	268	616	204	574
	824	1,161	595	1,000

16 Deferred income

There is no deferred income in 2021 or in 2020.

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

Notes to the financial statements

For the year ended 31 December 2021

17 Analysis of group net assets between funds

	General unrestricted £'000	Restricted funds £'000	Total funds £'000
2021			
Tangible fixed assets	184	1	185
Current assets	1,769	982	2,751
Current liabilities	(562)	(262)	(824)
Net assets at 31 December 2021	1,391	721	2,112
2020			
Tangible fixed assets	157	2	159
Current assets	2,733	1,614	4,347
Current liabilities	(790)	(371)	(1,161)
Net assets at 31 December 2020	2,100	1,245	3,345

18 Movements in funds

a. 2021	At 1 January 2021 £'000	Income £'000	Expenditure £'000	Transfers £'000	At 31 December 2021 £'000
Restricted funds:					
Mobility Equipment	426	904	(902)	-	428
Mobility Therapists & Support Services	169	389	(389)	(9)	160
Young People's Services	503	183	(624)	9	71
Wheels of Change Project	147	100	(185)	-	62
Total restricted funds	1,245	1,576	(2,100)	-	721
Unrestricted funds:					
Designated funds: London Marathon 2021	645	-	(645)	-	-
Total designated funds	645	-	(645)	-	-
General funds	1,455	3,615	(3,679)	-	1,391
Total unrestricted funds	2,100	3,615	(4,324)	-	1,391
Total funds	3,345	5,191	(6,424)	-	2,112

Description of the funds are on page 41.

b. 2020	At 1 January 2020 £'000	Income £'000	Expenditure £'000	Transfers £'000	At 31 December 2020 £'000
Restricted funds:					
Mobility Equipment	552	541	(667)	-	426
Mobility Therapists & Support Services	55	381	(267)	-	169
Young People's Services	374	783	(654)	-	503
Wheels of Change Project	509	150	(512)	-	147
Furlough Grant	-	91	(91)	-	-
Total restricted funds	1,490	1,946	(2,191)	-	1,245
Unrestricted funds:					
Designated funds: Office Move	178	-	(178)	-	-
Designated funds: London Marathon 2021	-	-	-	645	645
Total designated funds	178	-	(178)	645	645
General funds	1,302	4,973	(4,175)	(645)	1,455
Total unrestricted funds	1,480	4,973	(4,353)	-	2,100
Total funds	2,970	6,919	(6,544)	-	3,345

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

Notes to the financial statements

For the year ended 31 December 2021

Purposes of restricted funds

Mobility Equipment

Income carrying a restriction by the donor for the general purchase of powered and manual wheelchairs and other mobility equipment. Some restrictions are specifically linked to territories.

Mobility Therapists & Support Services

Income carrying a restriction to fund the cost of our therapist network and mobility engineers.

Young People's Services

Income carrying a restriction to support the delivery of our Young People's Services including clubs, wheelchair skills training, camps and work placements.

Wheels of Change Project

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

Designated funds

Office Move: This represents the fund established for moving the charity's offices in 2020.

LM 2021: This represents the fund established for reduced marathon income in 2021 as a result of the 2020 cancellation to ensure continuity of our vital clinical and young people's services.

Transfers

This relates to the London Marathon fund in 2020

19 Analysis of group cash and cash equivalents

	At 1 January 2021	Cash flows	Other changes	At 31 December 2021
	£	£	£	£
Cash in hand	3,551	(1,783)	-	1,768
Short term deposits	582	1	-	583
Total group cash and cash equivalents	4,133	(1,782)	-	2,351

20 Operating lease commitments

The group's and charity total future minimum lease payments under non-cancellable operating leases is as follows for each of the following periods:

	Property		Equipment	
	2021	2020	2021	2020
	£	£	£	£
Less than one year	228	228	9	12
One to five years	162	399	24	17
Over five years	-	-	-	-
	390	627	33	29

21 Legal status of the charity

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

