

Company Registration No. 2444520

Charity No: 802872

OSCR No: SC042607

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

Annual Report and Financial Statements

for the year ended 31 December 2017

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

Report and financial statements 2017

Reference and administrative information

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

Report and financial statements 2017

Reference and administrative information

Company number 2444520

Charity number 802872

OSCR number: SC042607

Registered office and operational address

4th Floor Portland House
Bressenden Place
LONDON
SW1E 5BH

Trustees

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

Dr. Charles Fairhurst	Adrian Pitts
Pam Garside	Sir David Reid (Chair)
Andrew Granger	Rahul Moodgal
Steven John (resigned 7/9/17)	Richard Verden
Alastair Mathieson	

Key management Personnel

Ruth Owen Chief Executive

Bankers

The Royal Bank of Scotland
1 19/ 121 Victoria Street
LONDON
SW1E 6RA

HSBC Bank plc
92 Kensington High Street
LONDON
W8 4SH

Solicitors

Taylor Wessing LLP
5 New Street Square
LONDON
EC4A 3TW

Auditor

Deloitte LLP
2 New Street Square
London

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

Trustees' Annual report

The trustees present their annual report and the audited financial statements for the year ended 31 December 2017.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice – Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Objectives and Activities

Charitable objects

The principal objects of the charity, as set out in its Memorandum and Articles, are to change the lives of mobility-impaired children and young people in the UK. By providing them with the best possible mobility equipment, training and advice, the charity gives them the independence to live a life of freedom at home, at school, and at play. Whizz-Kidz also raises awareness of the importance of mobility for children through national campaigning and influencing activities.

Ensuring our work delivers our aims

We review our aims, objectives and activities each year. The review looks at what we achieved and the outcomes of our work for the previous 12 months. We look at the success of each key activity and the benefits they have brought to mobility-impaired children and young people. This review also helps us to ensure our aims, objectives and activities remain focussed on our stated purposes. We refer to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the Trustees consider how the planned activities will contribute to the aims and objectives that they have set.

Objectives for 2018

- 1 To keep the supply of mobility equipment at the core of our organisation.
- 2 Continue to offer a range of services for young wheelchair users to maximise their potential in life and ensure that their voice is at the centre of all our decisions.
- 3 Ensure our five core outcomes - independence, social engagement, health and wellbeing, leadership and employability - form the nucleus of our reporting and planning.
- 4 Seek additional funding to support both our existing work and to allow us to widen our activities to reach more young people or offer enhanced or new services.
- 5 To seek to maximise our unrestricted income to ensure the long term sustainability of the charity's activities.
- 6 Seek to ensure our organisation is truly first class in all its activities, policies and procedures.

Objectives for 2017 were as follows:

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

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

Trustees' report (continued)

Strategic Report

Achievements and Performance

2017 has been a transformational year as we exited our 3 year Wheels in Motion Big Lottery programme (WiM). In the first quarter of 2017 we developed a sustainable operating model substantiated by our learnings from WiM, allowing us to offer similar levels of opportunities to young disabled people in 2018 at a significantly reduced cost. The new operating model was implemented in Q2 with positive results enabling Whizz-Kidz to deliver this model effectively at the start of 2018. We also reviewed our fundraising strategy and its activities and undertook a re-structure to ensure that Whizz-Kidz was in the right place to succeed in our fundraising deliverables. These organisational changes meant that we exited 2017 with a leaner structure helping us to prosper in a competitive market place.

We continued to see an increase in demand from young wheelchair users for our core services throughout 2017. We supported over 1,200 children and young people with mobility equipment, 9% more than planned and 11% more than 2016. Other core services ranging from ambassador clubs, camps, wheelchair skills training, work skills days and work placements enjoyed attendance levels in excess of 3,300 over the year, and over 11,000 throughout the UK in the last three years. We strongly believe that the right mobility equipment, at the right time, makes a substantial difference to the lives of young disabled people and can be truly transformational for both them, their carers and their families. In 2017, we continued to be at the forefront of supporting young wheelchair users through our provision of powered chairs, manual chairs, sports chairs and buggies facilitating disabled children to play a more active role in society and engage confidently in the world around them. Our 'Child in a Chair in a Day' initiative meant that in 90% of routine cases, our beneficiaries received their mobility equipment on the same day as their assessment. Our mobile engineers programme continued to enable young people and their families to be supported in their communities. Our engineers travelled more than 58,000 miles to provide clinical support to our beneficiaries, significantly reducing the burden on young people and their families having to travel long distances for assessments, clinical provision and repair and maintenance.

In 2017 we further expanded our Young Leaders Programme where our Young Leaders became increasingly integral to leading on and reviewing our services for quality. In 2017, 90 young leaders participated in this programme with 20 events being directly led by these young leaders. The success of this programme is often referenced by employers and indeed in 2017, one of our young leaders received an award from the Mayor of London. In addition, over half of our ambassador clubs and wheelchair skills training were led or co-led by volunteers who contributed over 2,000 hours to these services. Volunteering is very much at the heart of Whizz-Kidz and we expect to see this level of dedication from our volunteers grow. Across all our activities we continued to see exceptionally high levels of customer satisfaction with scores at 90%, moderately ahead of the prior year. In 2017 we received an OFSTED rating of "good" for our camps, the same rating as we achieved in 2016.

Whizz-Kidz has never sought to replace the NHS as the mainstream supplier of wheelchair services for young disabled people and has always sought to enhance NHS wheelchair provision through incorporating our model of service delivery which we believe we can prove not only delivers a better, more client-focused service, but can also bring significant cost savings as well. Our valued partnership with Tower Hamlets Wheelchair Service and Social Care Services continues to work well and we are achieving all the agreed KPIs. In the NHS financial year 2017/2018 we are expected to joint fund over 80 clients and provide equipment savings of £100k. Our contract with Southend has been extended to March 2018.

In 2017 we supported NHS England with Personal Health Budgets (PHBs) for wheelchair provision. We additionally collaborated with Health and Social Care to demonstrate how joint funding between budgets can be effective to provide the right solution for the customer with their mobility requirements. This work continues to be a flagship through our partnership with Tower Hamlets. In 2017 we sought to work with Lord Carter's team to further demonstrate how, through smarter procurement, we could illustrate cost savings for the NHS in wheelchair provision and this work will continue throughout 2018.

Our young disabled people remain at the heart of our work with members of the Kidz Board and a number of our Young Leaders attending events as well as playing an active part on social media and in the press. 2017 saw our young people appear in outlets such as The Guardian, The Independent and The Huffington Post, raising awareness on issues as wide ranging as the disability employment gap, bullying, and LGBTQ+ rights. We also began to look at how the knowledge and experience of the Kidz-Board members, both past and present, could influence the world around them – a key theme we wish to extend in years to come. Our young people have shown an appetite to actively engage on a whole range of issues and our Ambassadors in Wales scored a major success, appearing before the Senedd Petitions Committee to present evidence regarding accessible transport in their region. The Committee published a report with policy recommendations based on the young people's testimony, gaining coverage on BBC

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

Trustees' report (continued)

Strategic Report (continued)

Achievements and Performance (continued)

News and BBC Radio. The findings of the report are due to be debated in the Senedd in 2018 and will hopefully lead to tangible improvements to the accessibility of public transport in Wales.

On a wider travel front, we continued to work closely with our Accessible Travel Alliance of transport operators and other stakeholders to drive improvements in transport for wheelchair users throughout the UK. Our original two year 'Get on Board' travel campaign period came to a close at the end of 2017, but the campaign remains very much active and we are currently carrying out work with the Rail Delivery Group, amongst others, to ensure that young wheelchair users' voices are central to the debate around this issue.

We have continued to seek to enhance our relationships with all those who support our work. Our network of Patrons used their profiles to influence and raise awareness of Whizz-Kidz's work in a variety of ways. Ed Balls lent his support to our #NoLimitz campaign on social media, Nina Hossain hosted several cultivation events, and Jordan Jarrett-Bryan acted as our official representative for Parallel London. Jamie Murray, Hannah Cockcroft and Jordanne Wiley all enjoyed huge sporting success in this year, helping raise the profile of Whizz-Kidz along the way. 2017 also saw our newest Patron, musician and author Tom Fletcher, further cement his status as a champion for young disabled people by casting a young wheelchair user and Whizz-Kidz beneficiary as the lead in the stage adaptation of his bestselling novel *The Christmasaurus*.

Corporate Partnerships continued to be a vital part of our income in 2017 and we received significant support from a wide range of businesses – both long standing friends, and new ones. This support ranged from raising funds through commercial and customer-engagement activity, colleague fundraising and a broad range of other activities to support Whizz-Kidz. We were thrilled to welcome Nomura and Poundland, both new partners for 2017, who have opted to support Whizz-Kidz for the next two and three years respectively, and whose efforts are already making an enormous difference to our clinical work and young people's services. We would also like to thank Jardine Motors Group for their continued support - 2017 was our fourth year in partnership and the group have supported Whizz-Kidz both by generating significant funds and through colleague volunteering, hosting work placements for young wheelchair users, gift in kind donations and additional support.

Lloyd's Charities Trust (the grant-making charity of the Lloyd's insurance market) donated a further significant sum in 2017 to support our Therapists network, Simply Business continued to raise funds through a number of staff activities including a team trekking through the Alps, and Tui's retail business raised funds for Whizz-Kidz in their stores nationwide throughout 2017. A team of 50 colleagues from Rockspring raised significant sponsorship in the summer of 2017 through a 100 mile South Downs challenge, and Whizz-Kidz held its successful inaugural Clay Shoot, which was kindly supported and attended by a variety of partners and businesses.

In addition to the financial support we receive from partners, we also wish to thank Ernst & Young, Nomura and Taylor Wessing, who have all provided invaluable pro bono support, lending their expertise and resources to support Whizz-Kidz in 2017.

However, while income and professional advice are always welcome, and perhaps more importantly, every corporate partner through their collaboration with Whizz-Kidz raises amongst their workforce, supply chain and customer base the issues of young wheelchair users and helps us, little by little to change their world. We would like to thank them all.

Much of our restricted income comes from a wide range of Trusts and Foundations, small and large, which enables us to plan for and undertake specific work. In 2017 we continued to have generous support from long standing supporters such as ACT Foundation and the Big Lottery and to welcome some new ones. Specifically, we would like to recognise the support of Big Lottery Fund Wales for our three year Welsh project "*Whizz-Kidz in the Lead!*" and to City Bridge Trust with whom we launched a five-year *Bridge to Work* employability programme. In addition, we would like to thank the players of the People's Postcode Lottery for their extremely generous support.

Since its foundation almost three decades ago, the London Marathon has always been an important part of our year, and we have enjoyed supporting those members of the public who wish to help us through a personal challenge or activity. Every year we support and work alongside thousands of people undertaking every imaginable pursuit, each and every one of which helps young wheelchair users maximise their potential and flies the flag for Whizz-Kidz. Our range of activities has grown over the years and now includes a huge London Marathon Team, places in Parallel London and Tough Mudder as well as a whole range of others. We have seen average sponsorship amount per person

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

Trustees' report (continued)

Strategic Report (continued)

Achievements and Performance (continued)

increasing, which is a testament to the support that we pride ourselves in giving to all those who participate under our banner. Some key fundraisers for the year included Phil Watson, Partner at PwC (London Marathon), Quentin and Caroline Cole from PwC (Royal Parks Half Marathon) and Stuart Miles (Tough Mudder & London Marathon). Stuart is joining us again for the 2018 race!

We are grateful to those who have funded us through regular giving and in 2017 we worked hard to strengthen these relationships and looked at ways to enhance our communication with our individual donors. We tested a number of methods to activate lapsed donors and sought alternative methods to re-engage them with our work.

Whizz-Kidz truly values the support of everyone who has engaged with Whizz-Kidz over the years and we wish to thank each and every one of our supporters and also allow them to better understand exactly how their support is making a tangible difference to the lives of young disabled people. We demonstrated this by holding an In-Conversation, hosted by PwC and Nina Hossain, with the former Deputy Prime Minister Nick Clegg. We also held our first ever Annual Reception hosted by Mr Speaker at his official residence in the Palace of Westminster. Both events were well attended by a range of supporters and although these were “thank you” events, those attending felt suitably engaged with us and inspired by what they heard to make donations of over £30,000 which enabled us to provide essential mobility equipment for 12 children and young people which had a life-changing impact on both the young people and their families. In the last couple of years we have begun to receive our first legacies allowing us to reach even more young people in need of our services. We would like to acknowledge and thank April Dawn Tweedy, Timothy Walden and Elsie Dearden as well as their families for supporting us in this way.

As Chair of the Board, I would also like to thank our Trustees for their continued dedication and commitment to, and governance of, our Charity. In 2017 we said goodbye to Steve John, who stepped down from the Board. Steve has been a long-time friend and advocate of Whizz-Kidz and we can't thank him enough for his contribution to Whizz-Kidz during his tenure as a Trustee.

I feel hugely privileged to be the Chair of Whizz-Kidz where our young wheelchair users drive what we do and move us by their lives and their stories, and by their sheer determination. In the summer we received, as we often do, a note of thanks from someone we had helped. I thought she should have the last word, she really says all that needs to be said;

“Hello I'm Chelsie, I'm 18 years old and have Cerebral Palsy. Whizz-Kidz have provided me with an amazing 'Helium' wheelchair. In having this chair I am finding it easier to get around and feel overall so independent & it has opened up the opportunity to drive, which I am so very grateful for. The team at Whizz-Kidz are amazing and have been great. Thank you so, so much. I now feel like I can live a more independent life like any other 18 year old.”

Financial Review

2017 was a year of transformational change for Whizz-Kidz as we exited from the major three year funding of Wheels in Motion by Big Lottery.

As an organisation we set out to achieve three main financial aims;

- ✓ Preserve, and to the extent possible, improve our unrestricted reserves position
- ✓ Introduce a service delivery model, sustainable beyond WiM
- ✓ Review our fundraising with a greater emphasis on unrestricted income post WiM

The organisation was able to make meaningful progress in relation to the latter two objectives and good progress on unrestricted reserves, preserving its position in a year of significant change for Whizz-Kidz.

While total income was down on the previous year (2017:£7.1M, 2016:£7.8m) when combined with cost savings from both the new operating model and restructured fundraising department, our unrestricted reserves position was unchanged on 2016 at £782,000. Total expenditure of £7.1m was 8% (£0.5m) down on planned levels which partially offset lower than expected voluntary income. The overall net movement in funds was a reduction of £89,000 (2016: +£23,000), and total funds at the year-end were £1.5m (2016: £1.6m).

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Trustees' report (continued)

Our new operating model is covered elsewhere in this report, however some key highlights of the year on service delivery were;

- Contracts income of just over £1m was 8% (£0.1m) higher than planned due to the extension of a wheelchair service contract with Essex Partnership University NHS Foundation Trust.
- Spending on mobility services of £1.7m was on plan and at similar levels to 2016.
- Mobility equipment spending of £1.4m was also as planned and 94% of the prior year figure.
- Spending on young people's services of £1.8m was 24% less than last year and 23% less than planned.

A restructure of fundraising resulted in fundraising expenditure 12% less than planned with cost savings of c£200k. Voluntary income of £6m was 13% (£0.9m) less than planned due mainly to some substantial new business in the corporate line starting later than planned and a change in our approach to Trust asks for the longer term benefit of the charity.

Support costs were held constant at 2016 levels despite a 33% increase in office rent costs.

Principal risks and uncertainties

Key risks are identified and tracked on the Whizz-Kidz business risk register with an assessment of the likelihood and impact of each risk along with mitigation plans where appropriate. The business risk register is updated periodically throughout the year incorporating any key risks identified by the various Board committees mentioned on page 7 of this report, and reviewed by the Business Risk & Audit Committee at least twice per annum. This committee is comprised of three Trustees, the Chief Executive and the Director of Finance. Minutes of these meetings along with the risk register and risk priority matrix are distributed to the Board of Trustees and discussed under a governance agenda item at each Board meeting as appropriate.

At Whizz-Kidz we are fortunate to benefit from strong leadership at Board level, working effectively with senior management to set the tone throughout the organisation, ensuring we deliver to Whizz-Kidz purposes and aims, keeping kidz at the heart of all we do, while behaving with integrity both internally and externally.

Of the risks identified in the risk register, the key risks are currently considered to be:

1. Our ability to generate sufficient unrestricted funds to support the day to day running costs of the charity and allow the degree of flexibility required to achieve our long term goals,
2. The increasing threat of cyber and data security breaches, and
3. Reputational damage caused by a serious incident, including, but not limited to, safeguarding issues, exacerbated by negative social media or media.

2017 saw a restructure of the fundraising department and a review of our operations model and support structures resulting in a leaner organisational model as we approach 2018. Our plans for 2018 are very much focused on generating increased levels of unrestricted funds along with new ways of funding core costs.

We are fortunate to be able to continue extensive work with our corporate partners on a pro bono basis to help assess and minimise the risk of a cyber security breach, with further work planned in 2018.

We have established relevant policies, procedures and governance structures to monitor and mitigate key risks. Training is delivered to staff in key areas to ensure compliance with procedures, and a communications plan has been developed in the event of an incident.

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

Reserves policy

In November 2016 Whizz-Kidz sought professional guidance on its Reserves Policy. Following this review, the trustees formulated a reserves policy that requires the charity to provide, over a three year period, funds that are sufficient to enable the charity to continue its operations for a period of 3 months. At current levels of expenditure this equates to £972,000.

The total free reserves at 31st December 2017 was £757,000 (2016: £733,000) after allowing for fixed assets of £25,000. In addition, the charity held restricted funds of £735,000, which are not available for spending on the charity's general aims. The trustees regularly review the policy and the level of reserves to ensure its appropriateness for the charity. As at December 2017, there was a shortfall of £215,000. While unrestricted income and expenditure levels in the operating plan for 2018 do not currently allow for a change in this position in the coming year, the

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

Trustees' report (continued)

trustees remain committed to increasing the reserves position over a three year timeframe. The trustees review the reserves policy each year.

Plans for the Future

In 2018 we will focus our work around our five core outcomes and seek to continue to deliver our work to the highest standards and to the widest, most diverse group of beneficiaries possible. These outcomes reflect our aim to respond to the main challenges identified by young wheelchair users, avoiding the clinical or medical approach to disability and focusing instead on the potential of the individual. We will also seek to use our knowledge and expertise to lever additional income allowing us to do more and reach more people. In addition, we will seek to influence those around us – in Government, industry and the general public – to ensure young wheelchair users get a fair chance to have the same opportunities as everyone else.

We will continue to enhance the journey and experience of all those who support us, ensuring they are appreciated and understand fully the value of what they help us achieve. In addition, we will ensure our systems, processes and procedures not only meet but exceed the standards required.

We will complete embedding the new service and fundraising models and ensure these operate to their maximum potential.

We will accelerate our efforts to work in partnership with others who can improve the lives of young wheelchair users and we will seek new and imaginative ways to underpin our work and income.

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

Trustees' report (continued)

Structure, Governance and Management

The organisation is a charitable company limited by guarantee, incorporated on 20 November 1989 and registered in England & Wales as a charity on 17 April 1990.

The company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association. These were amended on 16 April 1999, 24 July 2001, 22 March 2004 and 15 September 2009.

The charitable company is run by the Trustees (known as the committee of management in the constitutional documents); they are also Directors under company law. They meet regularly on a quarterly basis. The charitable company will be referred to as the "charity" in the remainder of this document.

The charity's registered name is "The Movement for Non-Mobile Children (Whizz-Kidz)" but will be referred to throughout these accounts by its working name, Whizz-Kidz.

Day to day decision making is exercised by the Chief Executive, along with the senior management team, consisting of six department heads.

Whizz-Mobility 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 overseas "challenge" events and any cause related marketing initiatives are organised and operated by this subsidiary.

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

The appointment and recruitment of Trustees

New Trustees may be appointed by a decision of the existing Trustees. Before appointment, all new Trustees have an induction programme in order that they can properly undertake and fulfil their responsibilities to the charity.

Board committees

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

The Clinical Risk Committee reports to the Board on the adequacy and effectiveness of the charity's clinical risk management processes and procedures while the Fundraising Committee provides support to the CEO and the Fundraising Director in the development and implementation of the Fundraising Strategy.

In addition, there is the Kidz Board. The Kidz Board consists of 12 young people who have all benefited from having mobility equipment from the charity. Members apply and are voted on by the young people themselves. They are representatives of the charity, meet quarterly, and are actively involved in raising awareness of the charity and issues that affect them every day.

Ensuring the highest standards of fundraising practice

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

Remuneration policy

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

We employ people whose skills and competencies are in demand in a variety of sectors including the health service and other charities. They require the same levels of professional and occupational qualifications and experience as staff working in these sectors. In setting remuneration levels we have regard to pay in organisations which employ individuals with similar skills, competencies and qualifications. Whizz-Kidz generally expects to pay at a level comparable to that in the public sector and the charity sector.

The Chief Executive and Senior Management Team reporting directly to the Chief Executive are subject to the same remuneration policies as all other staff and have the same level of benefits available to them.

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

Trustees' report (continued)

Structure, Governance and Management (continued)

To underpin our values and our commitment to internal fairness in remuneration, all employees' roles are reviewed and allocated into a grading structure consisting of eight bands.

Whizz-Kidz provides a pension plan via Scottish Widows, to which all eligible employees are auto-enrolled. Anyone who does not qualify in this way may opt to join. The standard contribution is three percent of salary which is matched by Whizz-Kidz as the employer. Staff may opt to make higher contributions which we will match to a maximum of six percent.

The levels of salary together with other benefits such as annual leave and pensions are generally reviewed annually depending largely on the financial performance of Whizz-Kidz. Salaries can also be influenced by individual performance management reviews, staff turnover, the pay and benefits in organisations employing comparable workers, and the annual operating plan.

Statement of responsibilities of the Trustees

The Trustees (who are also directors of The Movement for Non-Mobile Children (Whizz-Kidz) for the purposes of company law) are responsible for preparing the Trustees' annual report including the strategic report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice including FRS 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland).

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

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

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and the group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Trustees are aware:

- There is no relevant audit information of which the charitable company's auditors are unaware;
- 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

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.

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.

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 2017 was 8 (2016 – 9). The Trustees have no beneficial interest in the charity.


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

Trustees' report (continued)

Auditors

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

The Trustees' annual report which includes the strategic report on pages 3 to 7 has been approved by the Trustees on 17th April 2018 and signed on their behalf by


Sir David Reid, Chair

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

Report on the audit of the financial statements

Opinion

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 31st December 2017 and of the group's and parent charitable company's 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 including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulations 6 and 8 of the Charities Accounts (Scotland) Regulations 2006.

We have audited the financial statements of The Movement for Non-Mobile Children (Whizz-Kidz) (the 'charitable company') and its subsidiary (the 'group') which comprise:

- the consolidated statement of financial activities (incorporating an income and expenditure account);
- the group and parent charitable company balance sheets;
- the consolidated statement of cash flows; and
- the related notes 1 to 22.

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).

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 of the 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.

Conclusions relating to going concern

We are required by ISAs (UK) to report in respect of the following matters where:

- the trustees' use of the going concern basis of accounting in preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the group's and the parent charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

We have nothing to report in respect of these matters.

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Trustees' 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 respect of these matters.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors of the charitable company for the purpose 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 the 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 the Companies Act 2006 and report in accordance with those Acts and relevant regulations made or having effect thereunder.

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.

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

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

Use of our 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 section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006 (as amended). Our audit work has been undertaken so that we might state to the charitable company's members and trustees 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, the charitable company's members as a body and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Report on other legal and regulatory requirements

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, which includes the strategic report and the directors' report prepared for the purposes of company law for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the directors' report included within the trustees' report have been prepared in accordance with applicable legal requirements.

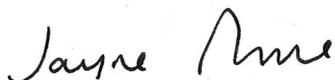
In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified any material misstatements in the strategic report or the directors' report included within the trustees' report.

Matters on which we are required to report by exception

Under the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 we are required to report in respect of the following matters if, in our opinion:

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and 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.

We have nothing to report in respect of these matters.



Jayne Rowe (Senior statutory auditor)

For and on behalf of Deloitte LLP

Statutory Auditor

London, United Kingdom

Date: 23 April 2018

Deloitte LLP is eligible for appointment as auditor for the charity by virtue of its eligibility for appointment as audit of a company under 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 2017

	Note	Unrestricted £'000	Restricted £'000	2017 Total £'000	Unrestricted £'000	Restricted £'000	2016 Total £'000
Income from:							
Voluntary Income	2	2,771	3,167	5,938	3,065	3,601	6,666
Contracts Income	3	1,042	-	1,042	1,073	-	1,073
Other Income	4	60	6	66	95	-	95
Investment Income		1	-	1	2	-	2
Total income		3,874	3,173	7,047	4,235	3,601	7,836
Expenditure on:							
Fundraising	5	1,848	160	2,008	1,856	180	2,036
Charitable activities							
Campaigns & Awareness	5	107	136	243	123	110	233
Mobility equipment and maintenance	5	612	770	1,382	695	783	1,478
Mobility services	5	1,028	706	1,734	1,030	706	1,736
Young People's Services	5	279	1,490	1,769	357	1,973	2,330
Total expenditure		3,874	3,262	7,136	4,061	3,752	7,813
Net movement in funds		-	(89)	(89)	174	(151)	23
Reconciliation of funds:							
Total funds brought forward		782	824	1,606	608	975	1,583
Total funds carried forward		782	735	1,517	782	824	1,606

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

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

Balance Sheets

As at 31 December 2017

	Note	The group		The charity	
		2017	2016	2017	2016
		£'000	£'000	£'000	£'000
Fixed assets:					
Tangible assets	11	33	61	33	61
Current assets:					
Debtors	14	232	631	132	439
Cash and Cash equivalents		1,809	2,088	1,797	2,067
		2,041	2,719	1,929	2,506
Liabilities:					
Creditors: amounts falling due within one year	15	557	1,174	445	961
Net current assets		1,484	1,545	1,484	1,545
Total assets less current liabilities		1,517	1,606	1,517	1,606
Funds:					
Restricted income funds	18	735	824	735	824
Unrestricted income funds:					
Designated funds		-	-	-	-
General funds		782	782	782	782
Total unrestricted funds		782	782	782	782
Total funds		1,517	1,606	1,517	1,606

As permitted by Section 408 of the Companies Act 2006, no separate Statement of financial activities is presented in respect of the parent charity. The loss for the financial year for the parent only is £89k (2016 Surplus : £23k). 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 April 2018. They were signed on its behalf by:



Alastair Mathieson
Trustee

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

Consolidated statement of cash flows

For the year ended 31 December 2017

	Note	2017 £'000	£'000	2016 £'000	£'000
Cash flows from operating activities	19				
Net cash provided by / (used in) operating activities			(278)		(127)
Cash flows from investing activities:					
Dividends, interest and rents from investments		1		2	
Proceeds from the sale of fixed assets		-		-	
Purchase of fixed assets		(2)		(13)	
		<u>(2)</u>		<u>(13)</u>	
Net cash used in investing activities			(1)		(11)
			<u>(279)</u>		<u>(138)</u>
Change in cash and cash equivalents in the year			(279)		(138)
Cash and cash equivalents at the beginning of the year			2,088		2,226
Cash and cash equivalents at the end of the year	20		<u>1,809</u>		<u>2,088</u>

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

Notes to the financial statements

For the year ended 31 December 2017

1 Accounting policies

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

These financial statements consolidate the results of the charitable company and its wholly-owned subsidiary Whizz Mobility C.I.C on a line by line basis. Transactions and balances between the charitable company and its subsidiary have been eliminated from the consolidated financial statements. Balances between the two companies are disclosed in the notes of the charitable company's balance sheet. A separate statement of financial activities, or income and expenditure account, for the charitable company itself is not presented because the charitable company has taken advantage of the exemptions afforded by section 408 of the Companies Act 2006.

b) Public benefit entity

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

c) Going concern

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern for at least the next twelve months.

d) Income

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

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

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

e) Critical accounting judgements & estimates

In the application of the Company's accounting policies, which are described in note 1, the directors are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

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

There are currently no critical estimates or judgements required.

f) Donations of gifts, services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item or received the service, any conditions associated with the donation have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), volunteer time is not recognised so refer to the trustees' annual report for more information about their contribution.

On receipt, donated gifts, professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

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

Notes to the financial statements

For the year ended 31 December 2017

1 Accounting policies (continued)

g) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

h) Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

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

i) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

Costs of raising funds relate to the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose

Expenditure on charitable activities includes the costs of delivering services undertaken to further the purposes of the charity and their associated support costs

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

j) Costs of mobility equipment

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

k) Allocation of support costs

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function, is apportioned on the basis of the number of staff employed in each activity as per note 8.

Where information about the aims, objectives and projects of the charity is provided to potential beneficiaries, the costs associated with this publicity are allocated to charitable expenditure.

l) Operating leases

Rental charges are charged on a straight line basis over the term of the lease.

m) Tangible fixed assets

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

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

Furniture & Equipment	3-5 years
Motor Vehicles	4 years
Short Leasehold improvements	lease term

n) Financial assets and liabilities

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

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

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

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

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

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

Notes to the financial statements

For the year ended 31 December 2017

1 Accounting policies (continued)

o) Investments in subsidiaries

Investments in subsidiaries are at cost.

p) Debtors

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

q) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account. Cash balances exclude any funds held on behalf of service users.

r) Creditors and provisions

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

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

s) Pensions

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

t) Taxation

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

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

Notes to the financial statements

For the year ended 31 December 2017

2 Voluntary Income

	Unrestricted £'000	Restricted £'000	2017 total Total £'000	Unrestricted £'000	Restricted £'000	2016 Total £'000
Corporate	500	464	964	552	583	1,135
Marathons & Challenge Events	1,290	-	1,290	1,490	-	1,490
Individual Giving (2a)	288	-	288	327	47	374
Major Donors	128	15	143	6	-	6
Regional	105	14	119	243	38	281
Statutory & Trusts (2b)	460	2,674	3,134	447	2,933	3,380
	<u>2,771</u>	<u>3,167</u>	<u>5,938</u>	<u>3,065</u>	<u>3,601</u>	<u>6,666</u>

Details of Voluntary Income

	Unrestricted £'000	Restricted £'000	2017 Total £'000	Unrestricted £'000	Restricted £'000	2016 Total £'000
a Individual Giving						
Legacies	46	-	46	41	47	88
Individual Donations	242	-	242	286	-	286
Total Individual Giving Income	<u>288</u>	<u>-</u>	<u>288</u>	<u>327</u>	<u>47</u>	<u>374</u>
b Statutory and Trust Income						
Statutory						
Big Lottery Fund - Bright New Futures	-	-	-	-	75	75
Big Lottery Fund - Reaching Communities - 'Wheels in Motion'	-	1,599	1,599	-	1,888	1,888
Big Lottery Fund - People and Places Fund - Kidz in the Lead!	-	85	85	-	-	-
Others for mobility equipment, therapists, camps and other charitable purposes	-	20	20	-	6	6
Sub-total for Statutory	<u>-</u>	<u>1,704</u>	<u>1,704</u>	<u>-</u>	<u>1,969</u>	<u>1,969</u>
Trusts						
The ACT Foundation	-	403	403	-	129	129
BBC Children In Need	-	5	5	-	8	8
The Garfield Weston Foundation	-	-	-	-	30	30
Players of People's Postcode Lottery	350	-	350	375	-	375
Zochonis Trust	-	20	20	-	110	110
The City Bridge Trust	-	37	37	-	-	-
The Crerar Hotels Trust	-	5	5	-	-	-
Stavros Niarchos Foundation	-	32	32	-	-	-
The Kytes Trust	-	4	4	-	-	-
Masonic Charitable Foundation	-	48	48	-	-	-
R S MacDonald Charitable Trust	-	10	10	-	-	-
Florence Nightingale Trust	-	12	12	-	-	-
The Light Fund	-	5	5	-	-	-
Others for mobility equipment, therapists, camps and other charitable purposes	110	389	499	72	687	759
Sub-total for Trust	<u>460</u>	<u>970</u>	<u>1,430</u>	<u>447</u>	<u>964</u>	<u>1,411</u>
Total Statutory and Trust Income	<u>460</u>	<u>2,674</u>	<u>3,134</u>	<u>447</u>	<u>2,933</u>	<u>3,380</u>

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

Notes to the financial statements

For the year ended 31 December 2017

3 Contracts Income

	Unrestricted £'000	Restricted £'000	2017 Total £'000	Unrestricted £'000	Restricted £'000	2016 Total £'000
Whizz-Mobility CIC NHS income	1,042	-	1,042	1,073	-	1,073
	<u>1,042</u>	<u>-</u>	<u>1,042</u>	<u>1,073</u>	<u>-</u>	<u>1,073</u>

4 Other Income

	Unrestricted £'000	Restricted £'000	2017 Total £'000	Unrestricted £'000	Restricted £'000	2016 Total £'000
Gifts in Kind	3	-	3	-	-	-
Pro Bono Income	21	-	21	68	-	68
Other	36	6	42	27	-	27
	<u>60</u>	<u>6</u>	<u>66</u>	<u>95</u>	<u>-</u>	<u>95</u>

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

Notes to the financial statements

For the year ended 31 December 2017

5 Analysis of expenditure

	Charitable activities					2017 Total	2016 Total
	Fundraising	Campaigns & Awareness	Mobility equipment	Mobility services	Young People's Services		
	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Direct costs:							
Staff costs (Note 7)	1,095	157	-	1,042	1,002	3,296	3,663
Promotional & Advertising	94	26	-	-	2	122	183
Travel & Accommodation	21	1	-	65	102	189	263
Marathons & Challenge Events	321	-	-	-	-	321	314
Personal Assistants	-	-	-	-	123	123	204
Wheelchairs & Mobility Equipment	-	-	1,382	-	-	1,382	1,478
Recruitment, Training & other staff exp	67	3	-	5	10	85	112
Depreciation	-	-	-	14	-	14	14
Other direct cost	74	9	-	244	191	518	491
Total Direct Costs	1,672	196	1,382	1,370	1,430	6,050	6,722
Support costs:							
Staff Costs (Note 7)	163	23	-	177	165	528	541
Rent, rates, insurance & services	109	16	-	118	110	353	312
Support IT Contracts	15	2	-	17	16	50	35
Recruitment, Training & other staff	3	-	-	3	3	9	22
Legal	15	2	-	16	15	48	74
Bank Charges	2	-	-	2	1	5	4
Depreciation	6	1	-	6	6	19	28
Other Support Expenses	8	1	-	9	8	26	31
Governance costs							
Staff Costs (Note 7)	4	1	-	4	4	13	12
Other Support Expenses	11	1	-	12	11	35	32
Total Support & Governance costs	336	47	-	364	339	1,086	1,091
Total expenditure 2017	2,008	243	1,382	1,734	1,769	7,136	7,813
Total expenditure 2016	2,036	233	1,478	1,736	2,330	-	-

Support Costs consists of the following:

	2017	2016
Central Admin Costs	629	589
Finance	242	237
HR	109	129
IT	106	136
Total Support & Governance cost	1,086	1,091

Of the total expenditure £3,874k was unrestricted (2016: £4,061k) and £3,262 k was restricted (2016: £3,752k).

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

Notes to the financial statements

For the year ended 31 December 2017

6 Net incoming resources for the year

This is stated after charging / crediting:

	2017	2016
	£'000	£'000
Depreciation	33	43
Operating lease rentals:		
Property	190	143
Other	11	-
Auditors' remuneration (excluding VAT):		
Audit	21	20
Other services	10	-
	<u>375</u>	<u>206</u>

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

Staff costs were as follows:

	2017	2016
	£'000	£'000
Salaries and wages	3,256	3,596
Redundancy and termination costs	24	8
Social security costs	313	343
Pension contributions	113	124
Health Insurance	26	22
Temporary Staff	105	123
	<u>3,837</u>	<u>4,216</u>

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

	2017	2016
	No.	No.
£60,000 - £69,999	-	-
£70,000 - £79,999	-	2
£80,000 - £89,999	3	1
£100,000 - £109,999	1	1
	<u>4</u>	<u>4</u>

The total employee benefits including pension contributions and employer national insurance of key management personnel were £568,328 (2016: £449,822). Key management personnel in 2017 include the Chief Executive, Director of People & Engagement, Director of Services, Director of Partnerships, Director of Communications, Director of Fundraising and Director of Finance.

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2016: £nil).

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

Notes to the financial statements

For the year ended 31 December 2017

8 Staff numbers

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

	2017 No.	2016 No.
Mobility services	27.0	29.0
Campaigns & Awareness	3.0	3.0
Young People's Services	25.0	33.0
Fundraising	25.0	27.0
Support	8.8	9.8
Governance	0.2	0.2
	89.0	102.0
	89.0	102.0

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

	2017 No.	2016 No.
	106	128
	106	128

9 Related Party Transactions

One of the trustees for the charity, Andrew Granger, is a partner for Taylor Wessing LLP who acted as the charity's solicitors during the year. Taylor Wessing LLP provided advice on both a pro bono basis and at reduced fees. The overall value of the fees invoiced during the year at the reduced rates was £7,531 (2016: £360) with zero balance outstanding at year end.

Total donations received from related parties amounted to £24,142 (2016: £2,410).

10 Taxation

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

	2017	2016
11 Tangible fixed assets		
The group and charity		
	Freehold property £'000	Fixtures and fittings £'000
	Computer equipment £'000	Motor vehicles £'000
	Total £'000	
Cost		
At the start of the year	89	53
Additions in year	-	-
Disposals in year	-	-
	89	53
At the end of the year	89	53
Depreciation		
At the start of the year	89	53
Charge for the year	-	-
Eliminated on disposal	-	-
	89	53
At the end of the year	89	53
Net book value		
At the end of the year	-	-
	-	-
At the start of the year	-	-
	-	-

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 2017

12 Subsidiary undertaking

The charitable company owns the whole of the issued ordinary share capital of Whizz-Mobility CIC, which registered as community interest company in October 2011 and was originally incorporated in the United Kingdom on 2 May 2001. Whizz-Mobility CIC registration office is the same as the charity registered office in page 1. All activities have been consolidated on a line by line basis in the statement of financial activities. Available profits are gift aided to the charitable company. A summary of the results of the subsidiary is shown below:

	2017	2016
	£'000	£'000
Income	1,042	1,073
Expenditure	(1,017)	(991)
Operating Profit	<u>25</u>	<u>82</u>
Gift aid to parent undertaking	(25)	(82)
Profit / (loss) for the financial year	<u><u>-</u></u>	<u><u>-</u></u>

Aggregate capital and reserves of Whizz-Mobility CIC as at 31 December 2017 are £1. (2016: £1).

13 Parent charity

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

	2017	2016
	£'000	£'000
Gross income	6,042	6,857
Result for the year	<u><u>(89)</u></u>	<u><u>23</u></u>

14 Debtors

	The group		The charity	
	2017	2016	2017	2016
	£'000	£'000	£'000	£'000
Trade debtors	13	486	-	-
Prepayments	95	76	83	66
Other debtors	124	69	49	69
Due from subsidiary company	-	-	-	304
	<u>232</u>	<u>631</u>	<u>132</u>	<u>439</u>

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

Notes to the financial statements

For the year ended 31 December 2017

15 Creditors: amounts falling due within one year

	The group		The charity	
	2017	2016	2017	2016
	£'000	£'000	£'000	£'000
Amount owing to parent charity	-	-	24	-
Trade creditors	316	282	229	214
Creditors for mobility equipment	111	226	76	188
Taxation and social security	92	115	92	115
Accruals	38	74	24	44
Deferred income	-	477	-	400
	<u>557</u>	<u>1,174</u>	<u>445</u>	<u>961</u>

16 Deferred income

There is no deferred income in 2017. The 2016 deferred income comprises the early payment £400,000 of Big Lottery Fund income in relation to 2017 activity and £77,000 NHS contract income billed in 2016 relating to 2017.

	The group		The charity	
	2017	2016	2017	2016
	£'000	£'000	£'000	£'000
Balance at the beginning of the year	477	-	400	-
Amount released to income in the year	(477)	-	(400)	-
Amount deferred in the year	-	477	-	400
Balance at the end of the year	<u>-</u>	<u>477</u>	<u>-</u>	<u>400</u>

17 Analysis of group net assets between funds

	General unrestricted	Designated funds	Restricted funds	Total funds
	£'000	£'000	£'000	£'000
2017				
Tangible fixed assets	26	-	7	33
Net current assets	756	-	728	1,484
Net assets at the end of 2017	<u>782</u>	<u>-</u>	<u>735</u>	<u>1,517</u>
2016				
Tangible fixed assets	49	-	12	61
Net current assets	733	-	812	1,545
Net assets at the end of 2016	<u>782</u>	<u>-</u>	<u>824</u>	<u>1,606</u>

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

Notes to the financial statements

For the year ended 31 December 2017

18 Movements in funds

	At the start of the year £'000	Incoming resources £'000	Outgoing resources £'000	Transfers £'000	At the end of the year £'000
Restricted funds:					
Mobility Equipment	724	642	(775)	(99)	492
Mobility Therapists & Support Services	44	525	(483)	49	135
Young People's Services	56	2,006	(2,004)	50	108
Total restricted funds	824	3,173	(3,262)	-	735
Unrestricted funds:					
Designated funds:					
Total designated funds	-	-	-	-	-
General funds	782	3,874	(3,874)		782
Non-charitable trading funds					
Total unrestricted funds	782	3,874	(3,874)	-	782
Total funds	1,606	7,047	(7,136)	-	1,517

Purposes of restricted funds

Mobility Equipment

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

Mobility therapists & support services

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

Young People's Services

Income carrying a restriction to support the delivery of our young people's services including clubs, wheelchair skills training, camps and work placements.

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

Notes to the financial statements

For the year ended 31 December 2017

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

	2017 £	2016 £
Net income / (expenditure) for the reporting period (as per the statement of financial activities)	(89)	23
Depreciation charges	33	43
Dividends, interest and rent from investments	(1)	(2)
Donation of fixed assets	(3)	-
(Increase)/decrease in debtors	399	(264)
Increase/(decrease) in creditors	(617)	73
	<hr/>	<hr/>
Net cash used in operating activities	(278)	(127)
	<hr/> <hr/>	<hr/> <hr/>

20 Analysis of cash and cash equivalents

	At 1 January 2017 £	Cash flows £	Other changes £	At 31 December 2017 £
Cash in hand	1,508	(279)	-	1,229
Short term deposits	580	-	-	580
	<hr/>	<hr/>	<hr/>	<hr/>
Total cash and cash equivalents	2,088	(279)	-	1,809
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

21 Operating lease commitments

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

	Property		Equipment	
	2017 £	2016 £	2017 £	2016 £
Less than one year	184	138	12	11
One to five years	230	414	25	37
Over five years	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
	414	552	37	48
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

22 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.

