

Company number: 2444520

Charity number: 802872

OSCR number: SC042607

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

Report and Financial Statements

31 December 2014

sayer vincent

auditors and advisors

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

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For the year ended 31 December 2014

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

Reference and administrative details

For the year ended 31 December 2014

Status	The organisation is a charitable company limited by guarantee, incorporated on 20 November 1989 and registered as a charity on 17 April 1990.	
Governing document	The company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association. These were amended on 16 April 1999, 24 July 2001, 22 March 2004, and 15 September 2009.	
Company number	2444520	
Charity number	802872 SC042607	(England & Wales) (Scotland)
Registered office and operational address	4th Floor Portland House Bressenden Place LONDON SW1E 5BH	
Honorary officer	Sir David Reid	Chair
Principal staff	Ruth Owen	Chief Executive
Bankers	The Royal Bank of Scotland 119/121 Victoria Street London SW1E 6RA	HSBC Bank plc 92 Kensington High Street London W8 4SH
Solicitors	Taylor Wessing LLP 5 New Street Square London EC4A 3TW	

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

Reference and administrative details

For the year ended 31 December 2014

Auditors

Sayer Vincent LLP
Chartered Accountants
Statutory Auditors
8 Angel Gate
City Road
London
EC1V 2SJ

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

Report of the trustees

For the year ended 31 December 2014

Strategic Report

Achievements & Performance

2014 has been another crucial year in Whizz-Kidz's 25 year history – one in which we gave over 2,700 opportunities to disabled children and young people through the provision of essential mobility equipment and services. Our passion for setting young disabled people free to live active lives and reach their full potential is evidenced by our ever-growing network of young ambassadors. Now, as we reach our 25th birthday, we are on the cusp of transforming the futures of more young people than at any point in our history.

We must recognise that 2014 was not without its financial and fundraising challenges. I cover these below in the financial review. 2015 will likewise remain challenging - but we are steadfastly committed to a strategy, which delivers on the ambition that characterises Whizz-Kidz.

One significant success in 2014 which enables us to extend our reach to many more of the young people who need us, was securing an unprecedented investment from the Big Lottery Fund. Through a three year investment of £5.3m, we will provide 10,560 opportunities for young people in England to build vital skills and experience through our camps, clubs, work placements and training programmes. This will give us a stronger foothold in each region sparking a new generation of young leaders and role models. Our three year strategy for young people's services will take us to a new and exciting place and complement our renowned wheelchair provision programme, which we'll sustain through a growth in unrestricted income.

Our drive for innovation continues with the launch of two new initiatives: our Technology Advisory Group (TAG) and Health Advisory Group (HAG). These new boards will harness the strategic expertise of leading industry and sector professionals, enabling us to remain at the forefront of empowering young disabled people and their families and improve the Whizz-Kidz customer experience.

We are committed to working collaboratively within the NHS to enhance the quality of its wheelchair services. With our own innovations, such as 'Child in a Chair in a Day', our Mobile Community Services and online secure care plans via our smartphone app, we will continue to spearhead new ways of reaching our customers conveniently, quickly and effectively, enabling them to stay in control of their own care.

As NHS England embarks on a national reform programme, we are excited to be a key contributor to NHS England's new Wheelchair Leadership Alliance. The next three years will be about sharing best practice and driving forward lasting change together.

We know that listening to the customer voice is vital in order to affect change as it enables us to bring strong and compelling evidence of experiences to health commissioners and government. One of our strategic partners in this is the 'Trip Advisor for health' website, IWantGreatCare.org. Together in 2014, we launched a new section on the IWantGreatCare.org platform in which wheelchair users can rate and review their wheelchair service – including those of Whizz-Kidz as well as the NHS. Whizz-Kidz and IWantGreatCare.org are helping to amplify the previously unheard voices of wheelchair users and their families, so that they themselves can drive the changes so vitally required in order to transform many more lives.

We launched our Parents Network in conjunction with Mumsnet and funding from The Department for Education. The network consolidates and builds on our 25 years of expertise working with disabled families. It gives parents vital new resources in which to enjoy peer to peer support and share knowledge and experiences with one another.

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

Report of the trustees

For the year ended 31 December 2014

Other achievements in 2014 were down to the outstanding support of our corporate partners, trusts and lotteries, and individual fundraisers. Highlights include; ASDA raising an incredible £293,000 through a company football tournament; the Jardine Motors Group raising almost £260,000 through staff fundraising and a brand new vehicle which they generously added to join our growing Mobile Community Services fleet; the players of People's Postcode Lottery awarding Whizz-Kidz an outstanding £175,000 towards our unrestricted income; Whizz-Kidz Sports Challenge Ambassador and committed donor Rahul Moodgal securing an incredible £140,000 to continue our individual giving campaign with donor acquisition specialists Appco; and a Ride London team headed by former CEO of Thomas Cook, Harriet Green OBE, raising a fantastic £100,000 for Whizz-Kidz and The Thomas Cook Children's Charity.

In 2014 our high profile supporters committed their time, passion and expertise to contribute to the charity. Whizz-Kidz supporter, Ed Balls MP, once again took on The Virgin Money London Marathon in April, joined this year by Labour colleague Andy Burnham MP. In June, Jamie Murray, former Wimbledon doubles champion and Scotland's No. 1 doubles tennis player - held a tennis fundraising event, supported by a Whizz-Kidz trustee. This event not only consolidated Jamie's relationship with the charity but it raised enough money to buy a young person her own sports wheelchair and pursue her future Paralympic fencing dreams.

In September, we were delighted that Samantha Cameron hosted a reception at 10 Downing Street for beneficiaries, partners and funders of Whizz-Kidz - to raise further awareness of the work we do. The event acted as a precursor to our 25th Anniversary celebrations in 2015, and provided us an excellent opportunity to thank some of our longest-standing supporters, who have helped us move the charity forward.

Our ever committed staff and volunteers underpin all of our success and we will continue to invest in their capabilities, extending our resource through pro bono expertise wherever possible. Nearly 25 years on, Whizz-Kidz's voice is stronger than ever. In the next three years we will be joined by many more voices, strengthening our influence and generating greater awareness and support to embed positive change for the children and young people who deserve the chance of a childhood and a brighter future.

On behalf of the Trustees, I would like to thank all of the Whizz-Kidz team, our many supporters – including our corporate partners who contribute invaluable pro bono services and expertise. These include Deloitte, RBS/ Williams & Glyn, Taylor Wessing, Tesco, Freshfields, Accenture, and Strawberry who redeveloped the Whizz-Kidz website entirely for free. I also pay tribute to the young ambassadors themselves who continue to make independence a reality for other disabled children and young people. The year ahead represents a fevered drive to support more families and a step-change in how we raise funds and transform lives.

Financial Review

Total incoming resources of £6.4m are down almost £1.1m on the previous year largely because we were unable to replicate the one time success of ITV Text Santa income of £0.9m in 2013. Compared to our annual operating plan, income was 7% down with Events, Regional and Statutory & Trusts all ending the year below plan. With the benefit of hindsight, the events budget, which was missed by £0.4m, may have had a little too much stretch at a time of increasing competition and saturation in the events market, which has traditionally been an area of strength for Whizz-Kidz. The regional team was restructured during the year which combined with incomplete staffing levels adversely impacted the final result by £0.2m. Statutory income was also £0.5m less than we had planned in the year, suffering at the cost of securing over £5m long term funding for our Young People's Services through 2017. Corporate and Major Donor income lines were 20% and 37% respectively ahead of plan thanks to the outstanding highlights already mentioned above.

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

Report of the trustees

For the year ended 31 December 2014

Total reported expenditure of £7.1m is down £0.3m from 2013 but £0.4m higher than planned with additional spending on NHS contracts of £0.3m offsetting increased NHS income of a similar amount. We spent £1.5m providing mobility equipment and maintenance which was 4% more than planned but less than was spent in 2013. An additional £1.7m was spent on mobility services such as therapists, mobile engineers and administrative support, all of which are necessary to man the equipment provision clinics. Almost half of the reduced spending on mobility equipment compared to last year (£0.2m), is a result of efficiencies gained through streamlining processes previously carried out by a distributor and trading directly with the manufacturers following the liquidation of that distributor in January 2014. Spending on the various life skills programs provided by the Young People's Services team at £1.5m, was higher than last year and higher than planned due in part to the cost of preparing for the Big Lottery – Wheels in Motion project, which will help us reach more than ten thousand young people over the next three years. We supported approximately 2,700 children and young people in 2014 through the provision of mobility equipment and participation at our young people's services. While this was less than we had targeted at the beginning of the year we take a degree of comfort from the fact that we have been successful in securing the necessary funding to support so many more in the future thanks to the support of the Big Lottery.

Total funds at £1.2m are £0.7m less than 2013 having spent £0.7m more than we earned with the deficit split almost equally between restricted and unrestricted funds. Unrestricted funds at £0.4m is significantly less than we would like and the generation of unrestricted income will remain a focus for the charity over the coming years.

Plans for Future Periods

In 2015 we remain committed to pursuing equity in mobility equipment provision by collaborating with and across the NHS, and through partners such as iWantGreatCare we will strengthen the voice of the customer to affect best practice and person-centred care.

We will remain flexible and agile for the customer by driving even more of our NHS work through our Mobile Community Services model. Increasing our pro bono fleet of vans and our regional hubs will expand our UK coverage and mean we can support greater numbers of wheelchair users in the community and within their own homes.

We will launch, in the autumn of 2015, a dynamic, UK wide two-year campaign to improve transport for wheelchair users, which also contains a robust travel operator patronage programme which will drive income whilst enabling us to support partners to improve their own practices and disabled customer experiences – and hold them to account on their commitments.

We still face a competitive fundraising landscape, and so continue to invest in the growth and diversification of unrestricted income, including a model of working with our corporate partners which maximises unrestricted funds whilst promoting our ethos of empowering and preparing young disabled people for the future.

Principal Risks and Uncertainties

The key risks are identified in a risk register which is presented to the Audit Committee and the Board. The risk register is regularly reviewed and updated by the Senior Management Team. It details the scope of each risk and actions taken to manage such risk. The current key risk as referred to in the financial review above, is the ability to generate sufficient levels of unrestricted income to support the day to day running costs of the charity and allow the degree of flexibility required to achieve our long terms goals. Current unrestricted reserve levels place even more importance on protecting and maximising sources of unrestricted income such as our events portfolio which, as mentioned above, is a very competitive landscape at present, while exploring ways in which we can broaden our fundraising audiences.

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

Report of the trustees

For the year ended 31 December 2014

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

Objectives for 2015

1. Remain relevant, flexible and agile in our collaborations with the NHS, and amplify the voices of the customer to affect change and promote best practice in wheelchair provision across the UK
2. Deliver on an ambitious programme of our unique young people's services, through year one of our 'Wheels in Motion' project, backed by the Big Lottery Fund
3. Reach and support more parents through our Parents Network, to cope with the challenges of having a disabled child
4. To grow sustainable voluntary income, through a mix of restricted and unrestricted funds, in order to achieve our organisational goals
5. Continue to campaign for change and raise our brand profile, to engage new audiences with the importance of bringing about real and lasting change for disabled children, young people and their families

Structure, Governance and Management

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

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

Day to day decision making is exercised by the Chief Executive, along with the senior management team, consisting of 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 increased activity in Scotland, including the launch of several Ambassador Clubs, we registered as a charity with the Office of the Scottish Charity Regulator.

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

Report of the trustees

For the year ended 31 December 2014

In addition, there is the Kidz Board. The Kidz Board consists of 12 young people aged 13-18 who have all benefited from having mobility equipment from the charity. Members apply and are voted on by the young people themselves. They are representatives of the charity, meet quarterly, and are actively involved in raising awareness of the charity and issues that affect them every day.

The appointment and recruitment of Trustees

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

Board committees

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

The 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.

Statement of Trustees' responsibilities

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

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

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

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended)]. They are also responsible for safeguarding the assets of the charitable company and the group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

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

Report of the trustees

For the year ended 31 December 2014

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.

Reserves Policy

Whizz-Kidz Reserves Policy calls for a Cyclical Fund with a fixed and variable element. The total Cyclical Fund has historically been set at 25% of the annual net cost of staff and establishment costs. However, as that would require a designated fund of £664,000 under the policy when total available unrestricted reserves are £436,000, the designated fund has not been established as we are not in a position to do so.

Our operating plan for 2015 to 2018 outlines a gradual path to rebuild our reserves through a combination of controlling areas of unrestricted expenditure while finding ways to invest in and broaden our fundraising portfolio.

The Trustees

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

David Reid	Andrew Granger
Paul Weinberger	Pamela Garside
Charles Fairhurst	Adrian Pitts
Alison Reed	Peter Scott
Steve John	Matthew Bell
Alastair Mathieson	Richard Verden (appointed 25/3/2014)

All Trustees are required to retire at the annual general meeting and are eligible for re-election at that time. New members need to be proposed by a voting member or recommended by the Trustees. As we welcome a new Trustee to the Board, we thank all trustees for their contribution and dedication to the charity over the years.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 December 2014 was 12 (2013 – 11). The Trustees have no beneficial interest in the charity.

Auditors

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

The report of the Trustees including the Strategic Report was approved by the Trustees on 4 March 2015 and signed on their behalf by

Sir David Reid, Chair

Independent auditors' report

To the members of

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

We have audited the financial statements of The Movement for Non-Mobile Children (Whizz-Kidz) for the year ended 31 December 2014 which comprise the consolidated statement of financial activities, the group and parent charitable company balance sheets, the group cashflow statement and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

Respective responsibilities of Trustees and auditors

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

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

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

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Trustees; and the overall presentation of the financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. In addition, we read all the financial and non-financial information in the report of the Trustees to identify material inconsistencies with the audited financial statements. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the group's and the parent charitable company's affairs as at 31 December 2014 and of the group's incoming resources and application of resources, including the group's income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulations 6 and 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Independent auditors' report

To the members of

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

Opinion on other matter prescribed by the Companies Act 2006

In our opinion the information given in the report of the Trustees, including the strategic report, for the financial year for which the financial statements are prepared is consistent with the financial statements.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion

- the parent charitable company has not kept proper and adequate accounting records or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company's financial statements are not in agreement with the accounting records or returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Noelia Serrano (Senior statutory auditor)

1 April 2015

for and on behalf of Sayer Vincent LLP, Statutory Auditors

8 Angel Gate, City Road, LONDON EC1V 2SJ

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

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

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

For the year ended 31 December 2014

	Note	Restricted £'000	Unrestricted £'000	2014 Total £'000	2013 Total £'000
Incoming resources					
<i>Incoming resources from generated funds</i>					
Voluntary income	2	155	865	1,020	1,084
Activities for generating funds	3	-	1,784	1,784	1,759
Investment income		1	8	9	2
<i>Incoming resources from charitable activities</i>					
Mobility equipment, Young People and other general charitable purposes	4	<u>1,980</u>	<u>1,579</u>	<u>3,559</u>	<u>4,612</u>
Total incoming resources		<u>2,136</u>	<u>4,236</u>	<u>6,372</u>	<u>7,457</u>
Resources expended					
<i>Cost of generating funds</i>					
Fundraising	5	59	1,902	1,961	1,881
Campaigns & Awareness		<u>97</u>	<u>290</u>	<u>387</u>	<u>469</u>
Total cost of generating funds		<u>156</u>	<u>2,192</u>	<u>2,348</u>	<u>2,350</u>
Net incoming resources available for charitable application		1,980	2,044	4,024	5,107
<i>Charitable activities</i>					
Mobility equipment and maintenance		644	872	1,516	1,989
Mobility services		539	1,132	1,671	1,598
Young People's Services		1,123	382	1,505	1,374
<i>Governance costs</i>		<u>3</u>	<u>42</u>	<u>45</u>	<u>44</u>
Total charitable expenditure		<u>2,309</u>	<u>2,428</u>	<u>4,737</u>	<u>5,005</u>
Total resources expended	5	<u>2,465</u>	<u>4,620</u>	<u>7,085</u>	<u>7,355</u>
Net (outgoing)/incoming resources and net movement in funds	6	(329)	(384)	(713)	102
Funds at start of year		<u>1,080</u>	<u>820</u>	<u>1,900</u>	<u>1,798</u>
Funds at end of year		<u><u>751</u></u>	<u><u>436</u></u>	<u><u>1,187</u></u>	<u><u>1,900</u></u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 14 to the financial statements.

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

Balance sheet

Company No. 2444520

As at 31 December 2014

	Note	The group		The charity	
		2014	2013	2014	2013
		£'000	£'000	£'000	£'000
Fixed assets					
Tangible fixed assets	9	47	69	47	69
Investments	10	-	-	-	-
Total fixed assets		47	69	47	69
Current assets					
Debtors	11	88	123	67	278
Short term deposits		572	564	572	564
Cash at bank and in hand		952	1,687	856	1,443
Total current assets		1,612	2,374	1,495	2,285
Creditors: Amounts falling due within one year	12	472	543	355	454
Net current assets		1,140	1,831	1,140	1,831
Net assets	13	1,187	1,900	1,187	1,900
Funds					
Restricted funds		751	1,080	751	1,080
Unrestricted funds:					
Designated funds		-	578	-	578
General funds		436	242	436	242
Total funds	14	1,187	1,900	1,187	1,900

Approved by the Trustees on 4 March 2015 and signed on their behalf by

Alison Reed
Trustee

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

Group cashflow statement

For the year ended 31 December 2014

	2014 £'000	2013 £'000	
Reconciliation of net incoming / (outgoing) resources to operating cashflow			
Net Incoming resources for the year	(713)	102	
Interest received	(9)	(2)	
Depreciation charges	44	51	
Decrease/(increase) in debtors	35	115	
(Decrease)/Increase in creditors	(71)	(174)	
	<u>(714)</u>	<u>92</u>	
Net cash inflow from operating activities	(714)	92	
Returns on investments			
Interest received	9	2	
Capital expenditure			
Purchase of tangible fixed assets	(22)	(13)	
(Purchase) of Investments	-	379	
	<u>(727)</u>	<u>460</u>	
Increase in cash			
Analysis of cashflow movement			
	1 January 2014 £'000	2014 Cash flows £'000	31 December 2014 £'000
Cash at bank and in hand	1,687	(735)	952
Short term deposits	564	8	572
	<u>2,251</u>	<u>(727)</u>	<u>1,524</u>

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

Notes to the accounts

For the year ended 31 December 2014

1. Accounting policies

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

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

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

b) Voluntary income

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

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

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

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

c) Gifts in kind & pro bono support

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

d) Interest

Interest is accounted for on a receivable basis.

e) Revenue grants

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

f) Resources expended

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

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

Notes to the accounts

For the year ended 31 December 2014

1. Accounting policies (continued)

f) Resources expended (continued)

	2014	2013
Fundraising	32%	32%
Campaigns & Awareness	7%	6%
Mobility services	30%	31%
Young People's Services	29%	28%
Governance	2%	3%

g) Costs of mobility equipment

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

h) Governance costs

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

i) Tangible fixed assets

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

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

j) Impairment

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

k) Operating leases (rental)

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

l) Restricted funds

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

m) Unrestricted funds

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

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

Notes to the accounts

For the year ended 31 December 2014

1. Accounting policies (continued)

n) Designated funds

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

o) Staff pension (Defined contribution pension)

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

p) Funds transfer

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

2. Voluntary income

	Restricted £'000	Unrestricted £'000	2014 Total £'000	2013 Total £'000
Individual Giving	-	181	181	168
Legacy	-	52	52	6
Major Donor	56	218	274	279
Regional	99	379	478	467
Other	-	14	14	10
Pro bono Work	-	21	21	154
Total voluntary income	155	865	1,020	1,084

3. Activities for generating funds

	Restricted £'000	Unrestricted £'000	2014 Total £'000	2013 Total £'000
Marathons & other events	-	1,344	1,344	1,430
Whizz-Mobility CIC NHS adult income	-	440	440	329
Total activities for generating funds	-	1,784	1,784	1,759

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Notes to the accounts

For the year ended 31 December 2014

4. Incoming resources from charitable activities

	Restricted £'000	Unrestricted £'000	2014 Total £'000	2013 Total £'000
Corporate:				
ITV	-	-	-	918
BAA Heathrow	-	-	-	128
Travis Perkins	-	-	-	70
Rockspring	-	-	-	38
RBS	-	-	-	23
ASDA	-	291	291	-
Jardine Motors Group	193	30	223	-
Serco	153	47	200	35
The Toy Trust	72	12	84	-
Blackrock	-	56	56	181
The Southern Co-operative	25	27	52	-
Forever Living	36	2	38	-
Royal Mail	27	-	27	-
Other corporate donors	12	33	45	86
Corporate total	518	498	1,016	1,479
Trusts:				
The ACT Foundation	109	-	109	109
BBC Children In Need	29	-	29	74
The Esmée Fairbairn Foundation	-	-	-	31
The Garfield Weston Foundation	15	-	15	-
J Paul Getty Jnr Charitable Trust	-	-	-	90
Players of People's Postcode Lottery	-	175	175	100
The City Bridge Trust	25	-	25	15
The Lord and Lady Lurgan Trust	2	-	2	-
Royal Masonic Trust for Boys and Girls	15	-	15	-
The Crerar Hotels Trust	15	-	15	-
The True Colours Trust	35	-	35	29
The Lotus Foundation	20	-	20	10
The Freemasons' Grand Charity	38	-	38	-
The Blagrove Trust	10	-	10	10
Others for mobility equipment, therapists, camps and other charitable purposes	292	80	372	394
Trusts total	605	255	860	862
Statutory:				
Big Lottery Fund - Young Peoples Fund2	160	-	160	620
Department for Education	249	-	249	226
Big Lottery Fund - Bright New Futures	103	-	103	68
Big Lottery Fund - Reaching Communities	106	-	106	240
DH Third Sector Investment Programme - NHS Partnerships Director	-	-	-	104
DH Third Sector Investment Programme- Man in a Van	119	-	119	116
NHS England	40	-	40	-
Big Lottery Fund - Reaching Communities - 'Wheels in Motion'	75	-	75	-
DH Third Sector Investment Programme - Mobility App	-	-	-	38
Others for mobility equipment, therapists, camps and other charitable purposes	5	-	5	21
Statutory total	857	-	857	1,433
NHS Contracts	-	826	826	838
Total for mobility equipment, Young People and general charitable purposes.	1,980	1,579	3,559	4,612

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

Notes to the accounts

For the year ended 31 December 2014

5. Total resources expended

	Fundraising £'000	Campaigns & Awareness £'000	Mobility equipment and maintenance £'000	Mobility services £'000	Young People's Services £'000	Governance costs £'000	2014 Total £'000	2013 Total £'000
Direct costs:								
Staff Cost (Note 7)	886	263	-	1,071	775	-	2,995	2,755
Promotional & Advertising	277	22	-	12	11	-	322	320
Travel & Accommodation	45	6	-	131	157	-	339	330
Marathons & Events	274	-	-	-	-	-	274	332
Personal Assistants	-	-	-	-	129	-	129	120
Wheelchairs & Mobility Equipment	-	-	1,516	-	-	-	1,516	1,989
Recruitment, Training & other staff exp	74	13	-	22	34	-	143	142
Other direct cost	87	9	-	126	105	-	327	359
Total Direct Cost	1,643	313	1,516	1,362	1,211	-	6,045	6,347
Support costs:								
Staff Cost (Note 7)	166	38	-	162	154	13	533	512
Rent, rates, insurance & services	94	22	-	92	87	7	302	288
Support IT Contracts	16	4	-	16	15	1	52	50
Recruitment, Training & other staff exp	8	2	-	7	7	1	25	23
Legal	9	2	-	8	8	1	28	22
Audit & other services	-	-	-	-	-	20	20	17
Bank Charges	2	1	-	2	2	-	7	8
Depreciation	14	3	-	13	13	1	44	51
Other Support Expenses	9	2	-	9	8	1	29	37
Total support cost	318	74	-	309	294	45	1,040	1,008
Total resources expended	1,961	387	1,516	1,671	1,505	45	7,085	7,355

Support costs consists of the following:

	2014 £	2013 £
Central Admin	415	399
CEO Department	185	183
Finance	233	211
HR	102	113
IT	106	102

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

Notes to the accounts

For the year ended 31 December 2014

6. Net outgoing resources for the year

This is stated after charging:

	2014	2013
	£'000	£'000
Depreciation	44	51
Trustees' remuneration	-	-
Trustees' expenses	-	-
Auditors' remuneration:		
▪ Audit	14	13
Operating lease rentals:		
▪ Property	137	136
	<u>137</u>	<u>136</u>

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

7. Staff costs and emoluments

Almost 62% of staff costs were spent on mobility services and Young People's activities being front line staff working directly with our beneficiaries.

Staff costs were as follows:

	2014	2013
	£'000	£'000
Salaries and wages	3,063	2,803
Social security costs	310	287
Pension contributions	114	89
Health Insurance	11	10
Temporary Staff	31	78
	<u>3,529</u>	<u>3,267</u>

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

	2014	2013
	No.	No.
£60,001 - £70,000	2	2
£70,001 - £80,000	1	1
£80,001 - £90,000	1	1
£100,001 - £110,000	1	1
	<u>1</u>	<u>1</u>

The pension contributions for the employees shown above total £17,759 (2013: £16,125).

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Notes to the accounts

For the year ended 31 December 2014

7. Staff costs and emoluments (continued)

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

	2014	2013
	No.	No.
Mobility services	28	27
Campaigns & Awareness	7	5
Young People's Services	27	24
Fundraising	29	28
Governance	0.2	0.2
	<u>91.2</u>	<u>84.2</u>

8. Taxation

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

9. Tangible fixed assets (group and charity)

	Short leasehold improvements £'000	Furniture and equipment £'000	Total £'000
COST			
At start of year	89	234	323
Additions in year	-	22	22
Disposals in year	-	(3)	(3)
At end of year	<u>89</u>	<u>253</u>	<u>342</u>
DEPRECIATION			
At start of year	63	191	254
Charge for the year	10	34	44
Disposals in year	-	(3)	(3)
At end of year	<u>73</u>	<u>222</u>	<u>295</u>
NET BOOK VALUE			
At end of year	<u>16</u>	<u>31</u>	<u>47</u>
At start of year	<u>26</u>	<u>43</u>	<u>69</u>

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

Notes to the accounts

For the year ended 31 December 2014

10. Investments and subsidiary undertaking

Investment	2014	2013
Fixed Rate Bond	£'000	£'000
At start of the year	-	379
Additions in the year at cost	-	-
Moved to short term deposits	-	(379)
 Baa Bar Group PLC shares	 -	 -
At the end of the year at market value	-	-
Historic and donated cost at the end of the year	-	300

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

Subsidiary undertaking

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

	2014	2013
	£'000	£'000
Income	1,266	1,099
Expenditure	1,227	1,051
Operating profit	39	48
Gift aid to parent undertaking	(39)	(48)
Surplus for the Year	-	-

Aggregate capital and reserves of Whizz-Mobility CIC as at 31 December 2014 are £1. (2013: £1). The results have been consolidated on a line by line basis.

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

	2014	2013
	£'000	£
Gross Income	5,158	6,426
Results for the year (Surplus/(Deficit))	(713)	102

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

Notes to the accounts

For the year ended 31 December 2014

11. Debtors

	The group		The charity	
	2014	2013	2014	2013
	£'000	£'000	£'000	£'000
Due from subsidiary company	-	-	-	195
Trade Debtors	6	40	-	-
Prepayments	15	61	15	61
Sundry debtors	67	22	52	22
	88	123	67	278

12. Creditors : Amounts falling due within one year

	The group		The charity	
	2014	2013	2014	2013
	£'000	£'000	£'000	£'000
Trade creditors	127	206	98	193
Amount owing to subsidiary company	-	-	19	-
Creditors for mobility equipment	150	219	87	146
Taxation and social security	107	93	107	92
Accruals	88	25	44	23
	472	543	355	454

13. Analysis of net assets between funds

	Restricted funds	Designated funds	General funds	Total funds
	£'000	£'000	£'000	£'000
Tangible fixed assets	4	-	43	47
Current assets	876	-	736	1,612
Current liabilities	(129)	-	(343)	(472)
Net assets at 31 December 2014	751	-	436	1,187

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Notes to the accounts

For the year ended 31 December 2014

14. Movements in funds

	At 1 January 2014 £'000	Incoming resources £'000	Outgoing resources £'000	Transfers £'000	At 31 December 2014 £'000
Restricted funds:					
Wheelchair purchase and mobility equipment	426	782	(641)	(14)	553
Mobility therapists & support services	142	553	(667)	66	94
Ambassadors and Young People	476	716	(1,032)	(52)	108
Wheelchair skills training	36	85	(125)	-	(4)
Total restricted funds	1,080	2,136	(2,465)	-	751
Unrestricted funds:					
<i>Designated funds:</i>					
Cyclical Fund	578	-	-	(578)	-
<i>Total designated funds</i>	578	-	-	(578)	-
General funds	242	4,236	(4,620)	578	436
Total unrestricted funds after unrealised losses	820	4,236	(4,620)	-	436
Total funds	1,900	6,372	(7,085)	-	1,187

Purposes of restricted funds

Purchase of wheelchairs and mobility equipment

Income carrying a restriction by the donor for the general purchase of powered and manual wheelchairs and other mobility equipment. Some restrictions are specifically linked to the location of the child. The total restricted to the purchase of mobility equipment included £193,000 from Jardine Motor Group and £109,000 from The ACT Foundation.

Mobility therapists & support services

The charity's funding of the Therapist Network in 2014 was partially funded via grants from the Department for Education totalling £249,000.

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

Notes to the accounts

For the year ended 31 December 2014

14. Movements in funds (continued)

Ambassadors and Young People

Funding of £159,737 received from The Big Lottery Fund to support the Ambassadors' network in England. This represented the last installment of a five year grant to increase the number of Ambassador clubs to provide social opportunities and practical support for young disabled people.

The Big Lottery Fund 'Bright New Futures' programme is supporting Ambassadors clubs, wheelchair skills training and work placements in Wales as part of a three year grant which started in September 2013. The Big Lottery Fund 'Reaching Communities Fund' also kindly helped to part-fund Whizz-Kidz Camps across England providing much need short breaks and training for young wheelchair users during their teenage years.

Wheelchair skills training

Funding received from BBC Children in Need and Serco increased the number of young wheelchair users accessing our unique wheelchair skills training courses. The schemes allow disabled children and young people to get the most out of their mobility equipment, learn vital road safety skills and to become more independent.

Purpose of designated funds

Cyclical Fund

This has been set up predominantly to assist in managing the charity's fluctuating cashflow due to the seasonality of events.

Transfers

During the year funding of £14,000 restricted to any services and previously anticipated for spending against mobility equipment, along with £52,000 incorrectly reported under Ambassadors and Young People in 2013 were more correctly reclassified as funding for mobility therapists £66,000. Additionally due to constraints on unrestricted funding, the designated cyclical reserve of £578,000 was released back into general funds.

15. Operating lease commitments

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

	Property	
	2014	2013
	£'000	£'000
2 - 5 years	<u>132</u>	<u>132</u>

16. Related party transactions

One of the trustees for the charity, Andrew Granger, is a partner for Taylor Wessing LLP who acted as the charity's solicitors during the year. Taylor Wessing LLP provided advice both on a pro bono basis and at reduced fees. The overall value of the fees charged during the year at the reduced rates was £7,264 with zero balance outstanding at year end.