

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 2019

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

Report and financial statements 2019

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The Movement for Non-Mobile Children (Whizz-Kidz) Trustees' report (including the Directors' and Strategic Report)

Reference and Administrative Information

Company number: 2444520
Charity number: 802872
OSCR number: SC042607

Registered office and operational address

From 21st May 2020 the registered office and operational address changed to:

2nd Floor
30 Park Street
LONDON
SE1 9EQ

Previously:
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:

Sir Crispin Davis (Chair) (appointed Trustee 5/6/19)
Dr Charles Fairhurst
Pam Garside
Andrew Granger
Robert Alastair Mathieson
Daniel Mathews
Rahul Moodgal
Adrian Pitts
Fiona McSwein (appointed 11/6/20)
Sir David Reid (Chair) (resigned 30/6/19)
Richard Verden (resigned 12/12/19)

Chief Executive Ruth Owen

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

Auditor

Deloitte LLP
Statutory Auditor
1 New Street Square
LONDON
EC4A 3HQ

The Movement for Non-Mobile Children (Whizz-Kidz) Trustees' report (including the Directors' and Strategic Report)

Trustees & Directors Strategic Report

The Trustees, who are also directors under company law, present their report along with that of the Directors of the Charity, as well as the audited financial statements for the year ended 31 December 2019. Reference and administrative information set out on page 3 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 (2019). 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.

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 and the public benefit.

Our 2019 Impact against objectives

2019 proved to be a highly successful year with the charity's strategy taking shape and its operating objectives showing significant progress. The organisation's fundraising strategy put in place three years before has borne fruit and this year the charity exceeded its income target by a considerable margin. While some of this was timing of income received and expenditure not yet made, it still represented a considerable growth which allowed us to increase spending on provision of services, as well as begin to plan our strategy to guarantee and diversify future income streams.

After over a decade, Sir David Reid stood down as Chairman and Sir Crispin Davis took over in July. The Board has now begun to look at a strategy to significantly increase the charity's footprint and service delivery and at how they collectively and individually can contribute to that growth.

2020 marks our 30th Anniversary and we launched our year at the Mansion House with the Lord Mayor of London in October. Much has changed in those years – socially, technologically and for wheelchair users, however the young people who led our launch reminded us just how much still needs to be done to allow them to lead the lives they wish and to make the contribution to society that they are capable of. It was both humbling and challenging to be reminded of this and to have our mission renewed so strongly by the very young people we exist to support.

The Movement for Non-Mobile Children (Whizz-Kidz) Trustees' report (including the Directors' and Strategic Report)

Strategic Report - Achievements & Performance

In our last Trustees' Report, the Charity set itself seven objectives for the year ahead and it is right that we reflect here on our impact and achievements.

1 Service delivery & equipment provision

Equipment Provision:

Our core business has always been the provision of bespoke mobility equipment to children and young people and it remains at the very heart of our work. We know – and hear all the time – that without the right equipment delivered in a timely manner, young wheelchair users face many additional challenges in their daily lives. Some, such as Millie, found that the equipment the NHS had given her was actually making her medical condition worse and it was only when she received equipment from us tailored to her specific needs did her condition stabilise and she could concentrate on building the life she wanted for herself. Equipment provision will always be core to our work and we continue to work alongside the NHS to drive improvements in their provision of mobility equipment.

Our equipment provision is delivered in two ways – through our own supply and through contracts we deliver for the NHS in Tower Hamlets and in Southend.

In both areas of equipment provision, 2019 saw us achieve the targets we had set and over 950 young people (target; 900) were helped either through direct equipment provision or through our repair and maintenance service. The repair & maintenance side is often overlooked but it is every bit as important to ensure once the equipment is supplied that the young person can get the maximum out of it. We will look in 2020 at how we can offer this more widely, using advances in technology.

We know that it is often very disruptive for families to make time to travel to our clinics and it can be both difficult and expensive, so we therefore seek to ensure this is kept to a minimum. Our Chair in a Day service which allows us to deliver equipment, bespoke to the individual wheelchair user, to families on their first appointment was achieved for 90.8% of routine cases (target; 90%).

Our equipment provision has historically only been generally available up until the age of 18, while our wider services have been available up to 25. However, thanks to a generous offer of £50k from the Edward Gostling Foundation, matched by the players of the Peoples Postcode Lottery, we spent the final stages of 2019 planning an exciting new equipment project in Wales for 18 to 25 year olds. Starting in 2020 we will be delivering lightweight manual wheelchairs and power assist accessories to support thirty 18-25s with their transition to higher education or the world of work. This is an innovative expansion of our core work and we have worked closely with our manufacturers and partners to put together an exciting equipment matrix and targeted some key outcome data to enable us to understand both the need, and how successful our pilot will be.

It is right that we also reflect on those challenges that we have faced during the year which, in terms of equipment provision, were essentially twofold;

- Our Trike supplier moved manufacturing sites in 2019 which caused us a minor delay. This did have a small effect on those children waiting on this equipment however by the end of the year services were back up to full capacity and lead times were brought back down, with no long term effects on our services and relationship.

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Strategic Report - Achievements & Performance (continued)

Our waiting list and therefore our waiting times, have grown throughout the latter half of the year as a result of increasing demand which our fundraising has not been able to meet. Our focus entering 2020 is to drive this back down towards our target of 3 months. However, with changes to service delivery necessitated by Covid-19 all face to face service delivery has been suspended. This will negatively impact on our waiting list and waiting times, however the eventual extent is currently unknown. We will therefore be seeking additional funds to cover the waiting list and seek ways to improve our delivery locally to address the issue of waiting times.

Service Delivery:

Equipment provision has always been our core work, however in recent years we have been able to offer young people a range of opportunities beyond just supplying equipment, to allow them the chance to socialise, make friends, have fun and get experience of the world of work. For both young wheelchair users and their families these service offerings are welcomed and, in some cases, the only such opportunities that exist for them locally.

Again, we finished 2019 on target for our service delivery in every area but one. We operated a club on 147 occasions across the country, (target: 153 – target missed due to cancellations as a result of weather) ran over 120 Wheelchair Skills Training events (target: 45), arranged 116 Work Placements (target: 74) and 32 Employability Days (target: 23). Behind each of these opportunities there lies a great deal of work for our staff and volunteers, much of it unseen and unsung but all of it appreciated by young people and their families.

We undertook an external evaluation of our services in Wales which highlighted the need for parental engagement to make some services more embedded and valued. As a result we are aiming to launch a parent network in 2020.

Clubs, camps, wheelchair skills and work placements have been a staple part of our offering for several years now and we know from them that young wheelchair users, and their families, have an appetite to do more.

The Fundraising Strategy that has been followed since 2017, with our operating plans in 2017 and 2018, set out ambitious plans to expand our service offering to new areas to engage more young people. In 2019 we saw a number of new services secure funding including:

- The launch of Employability Hubs funded by National Lottery Community Fund England. This has seen us deliver 36 hubs and piloted an eight week schools programme to support young wheelchair users into both work and volunteering opportunities.
- The launch of our two year Comic Relief Programme in partnership with Youth Sports Trust based in North England, to train young wheelchair users as sports coaches. The induction sessions and initial Wheelchair Skills element of this contract were delivered in 2019 and coaching placements sourced for the first cohort.

Our volunteers remain an integral part of our ability to deliver services across the country. We are particularly proud of those young wheelchair users who have come through our equipment provision and services and then decided to become volunteers. We finalised a strategic view of volunteering and as a result streamlined our processes for managing and retaining volunteers. This has resulted in regular and committed attendance from a core group of volunteers to support our Club structure across the UK.

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Strategic Report - Achievements & Performance (cont/d)

Following the launch last year by the First Minister of the expansion of our services in Scotland, we launched a new club in Aberdeen and held an art exhibition in Glasgow. In November, the First Minister again supported our work receiving a piece of that artwork created by young wheelchair users, which is now hanging in her office in Holyrood.

To mark our 30th Anniversary we secured funding from The Heritage Lottery Fund to capture and share stories of 30 wheelchair users who have been supported by us since our founding. This will be archived by the British Library in their oral history collection in perpetuity.

One of our challenges has always been to ensure as many young wheelchair users as possible know about, and benefit from, our services. In some areas of the country we have struggled on occasions to get enough young wheelchair users to know about what we offer. We have therefore spent part of 2019 looking at how we develop better links internally between our Clinical and Young People's Teams and with the wider community. We identified that Wheelchair Skills Training could play a part and in the north of England we tested a new approach using schools and clinics to refer young people into the local Service Delivery Manager and saw excellent increases in young people's engagement.

2. Delivering our innovation project funded through PPL's Dream Fund

Innovation in the design & function of paediatric powered wheelchairs has been sorely lacking in the last thirty years for a variety of reasons. Powered wheelchairs are a valuable clinical piece of equipment and we know they make a massive difference to the lives of those who use them – but they could do so much more. So many developments that have revolutionised other areas of our lives have by-passed wheelchair design altogether. We wish to show what a modern wheelchair designed with the needs and aspirations of young wheelchair users right at the centre, could be like and we were delighted in 2018 when the players of the Peoples Postcode Lottery agreed with us and awarded us £1m from their Dream Fund to develop a prototype.

2019 was a huge year for the project as it gathered pace. It also gathered exceptional offers of support from a variety of businesses who share our aspiration to advance the lives of young wheelchair users through the use of technology and design. These included support from Curtiss Wright who have worked with us on the control systems, innovative seat manufacturer Aergo as well as our existing valued partners, Somo Global, who are leaders in digital product acceleration. They join our charity partner, Duchenne UK and the University of Edinburgh, alongside Fraser Nash in driving forward this ambitious and innovative project.

During the year we continued to place young wheelchair users at the heart of the project so we can benefit from their insightful feedback. We launched a nationwide contest called #Dreamwheelchair to 29,500 schools and colleges in the UK inviting wheelchair users under the age of 25 to stimulate their imagination and tell us about their dream wheelchair. The contest was well received on TV and social media and even resulted in Brighton beach getting a loan wheelchair to make it more accessible - a key part of the winning entry's reason for designing their "dream chair".

Despite the interruption to life as a result of Covid-19, we remain on schedule to unveil the prototype in late 2020 and have secured the Science Museum's new medical science galleries for the launch.

The Movement for Non-Mobile Children (Whizz-Kidz) Trustees' report (including the Directors' and Strategic Report)

Strategic Report - Achievements & Performance (cont/d)

3. Continuing to work with the NHS & promoting the use of Personal Health Budgets

Our aim has always been to help drive improvements in wheelchair provision within the NHS. After years of engaging with the NHS and supporting the development of Personal Wheelchair Budgets (PWB's), on 2nd December 2019, PWB's became a legal right in England. PWB's introduce choice for wheelchair users by changing the assessment to include a more holistic assessment that looks at the person's social as well as clinical needs. The assessment now includes informing the wheelchair user how much money the wheelchair service will spend on the equipment they will provide which offers them the choice to add their own money to this to improve the chair or take the money outside of the NHS and purchase equipment from a retailer.

This is excellent news and a great success for Whizz-Kidz as it will drive choice and improved equipment into all NHS England Wheelchair Services. Whizz-Kidz has been involved at every level with PWB's becoming a legal right, ensuring the wording of the Bill includes every child, and the assessment is delivered to our standards and methodology.

However, much still needs to be done to ensure PWBs are understood and used across the country – both within the NHS and in the wider wheelchair using community which forms a key part of our efforts to maximise our influence which is reported against on Page 10 of this report.

Our wider work within the NHS sought to demonstrate the benefits of our methodology running the Tower Hamlets Wheelchair Service. This service delivery model focuses on quality equipment with a wider social care benefit delivering a substantially improved life experience for wheelchair users. As such our model pushes the boundaries of what can be delivered under an NHS model. Like everything that differs from existing ways of working, it occasionally meets challenges when it comes up against those who find such change challenging! To counter this we are striving to evaluate our model and show its measurable impact over the long term.

4. Putting young people in the lead within our organisation

Young wheelchair users have always played a key part in our organisation – whether as volunteers in clubs, being spokespeople in the media, speaking at events or agreeing to personal stories being used to complement our fundraising activity. In 2018 we decided to formally recognise this and ensure they are always at the very centre of our work. Throughout 2019 we have been developing what that means and how it will work – we are not there yet, but we are making considerable advances.

The main avenue for young wheelchair users to further lead our organisation is through the Kidz Board, which comprises 11 young wheelchair users from across the country. Meeting four times a year, it is a natural vehicle for young people to “have their say”. We are keen to see this develop and to that end worked with one of our corporate partners, EY, to provide world class training, enabling the Kidz Board to develop their own strategy for success. This included looking at what individual roles and responsibilities are for a Kidz Board member and developing a Kidz Board Strategy for the next three years.

As part of this strategy, Whizz-Kidz has, through the Kidz Board, engaged with a number of external partners including;

- delivering the initial development of a film focusing on the impact of dropped kerbs with Barratt Developments;
- a focus group with Jardine Motors on making the workplace more appealing to wheelchair users;
- a discussion around accessible holidays and experiences with Airbnb; and

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Strategic Report - Achievements & Performance (cont/d)

- in-depth conversations around the impact of loneliness for young wheelchair users, contributing to nationwide research with the Co-op Foundation.

In 2019, the Kidz Board made their mark on several key events in the Whizz-Kidz calendar. They took over our annual 'showcase' event attended by over 50 supporters & potential supporters. They developed the theme and the content for the evening as well as taking on leadership roles welcoming guests, facilitating and delivering speeches and networking. As a direct result of this event, a new donor awarded us £50,000 a year for three years. In addition, young people hosted the launch of our 30th Anniversary at a reception at Mansion House, attended by The Lord Mayor of London as well as at a fundraising dinner immediately after which raised c.£40,000.

The Kidz Board were also involved in the planning and delivery of fundraising events Challenge 75 and the London Marathon, as well as speaking at a range of events including our annual Clay Shoot, and have worked with our fundraising team exploring future funding opportunities such as gaming. A new project supported by The Mayor's Young Londoners Fund has allowed us to engage with a group of young wheelchair users who would not normally join our London club. They formed a campaign group to plan an Access Audit tool for community organisations and are in the process of creating a 'Kite Mark' of best practice. Young people have led this activity and continue to drive the content and delivery of the project.

We applied for Bronze membership of London Youth and young people were at the heart of the evidence provided. This included demonstrating how we get young people to feed into content for services (Clubs and themes) how we engage young people in feedback of all services, so that we are constantly improving what we deliver.

We will continue putting young people at the heart of our organisation into 2020 and beyond.

5. Ensuring we maximise our people and processes

In 2017 we began a programme to maximise our people and ensure our processes enabled staff to perform at their best. We implemented an annual, confidential, online staff survey, introduced Lumina profiling to help teams develop and began to systematically address issues raised through surveying, exit interviews and other feedback. We have seen considerable positive shifts in our staff survey results as we have concentrated on addressing areas within our control and improving our communications and systems.

This year, we have expanded this work to include analysing a range of other organisational statistics including such things as our gender pay and leaver statistics all of which are aimed at improving our staff attrition, retention and development.

Our online learning portal, Learn Upon, has continued to be rolled out and refined and a leadership programme for staff was accredited by the Institute of Leadership and Management and launched in 2019. We launched a pay review and were able to offer many staff an increase in 2019, the first time for a number of years.

We have provided staff with four days of general pension workshops, finance advice and one to one pension advice sessions as well as improving benefits offered, such as the cycle to work scheme. We brought our Criminal Record Checks (DBS) for volunteers, Trustees and non Whizz-Kidz staff that work alongside us, in line with those we operate for staff.

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Strategic Report - Achievements & Performance (cont/d)

The last major area of concern from staff relates to the physical working environment and our IT infrastructure. We upgraded many IT systems during 2019 through pro-bono support from Nomura. Any action we could take around the office environment was limited, whilst we awaited a decision from our landlord on the building's future. We have been very fortunate with Land Securities who have been our landlords in various locations throughout most of the charity's existence, however in late 2019 it became apparent that Portland House was to be redeveloped and that we would have to find premises elsewhere. The Senior Management Team consulted a range of staff, to determine aspirations for the new office and included that feedback in briefings for office outfitters. This move affords us an excellent opportunity to further improve our ambition to make Whizz-Kidz an employer of choice, by significantly improving our working environment. The physical move will take place during Q2 2020 and a designated fund has been established to support it.

6. Maximising our influence

Whizz-Kidz punches above its weight. We are respected by Governments of all political persuasions, by senior figures within the NHS and by a wide range of businesses and opinion formers. We are not "noisy" lobbyists but rather try to use our influence to encourage change from within, rather than shouting from without.

As mentioned earlier in this report, we have long campaigned for Personal Wheelchair Budgets to be introduced and for them to be enshrined in law. We were pleased to be involved in this at all levels and to see the Government make the announcement late in 2019. We will continue to use our influence to ensure they work as they should and do indeed work to drive up choice and service within the NHS as they are intended to do.

Our CEO was appointed to chair the Government's London-wide Stakeholder Network to bring to the heart of Government the needs and ambitions of the wider disabled community. This, alongside her appointments in 2019 to the Mayor of London's Equality, Diversity & Inclusion Advisory Group, as well as Motability's Operations Board, ensures we have a voice in many main forums where decisions are made affecting wheelchair users of all ages.

In Wales, we worked as part of the Disability Equality Forum and on the Steering Group for the Framework for Independent Living, which is forming part of the Welsh Government's strategy for 2020-2025. In Scotland, we worked with the National Transport Steering Group, which has led to partnerships with rail and bus companies throughout the region.

We remain committed to working to improve NHS wheelchair provision and to see it integrated more into social care, to offer a more holistic and person-centred approach – such as we deliver in Tower Hamlets. In 2019 we looked again at the tendering market for Wheelchair Services and working with a range of commissioners around the country, built an understanding of changes and developments within the NHS and Wheelchair Services. Key points identified relate to the restructuring of commissioning services and the grouping together of localities to make larger commissioning groups. Now that we have that understanding, this could afford us an opportunity to influence and engage with commissioners in the methods used to tender Wheelchair Services.

In 2019 we received substantial coverage from the BBC for the London Marathon, which saw a spike in unsolicited donations online on Marathon Day itself. In addition, we engaged with a BBC documentary called "One Day That Changed My Life: which featured the handover of a wheelchair to a young person. This directly resulted in two donations totalling over £160,000 towards future equipment provision, which showed directly the benefits of more media engagement. In 2019 we secured a slot in April 2020 on BBC

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Strategic Report - Achievements & Performance (cont/d)

One's Lifeline Appeal – a first for Whizz-Kidz. Income from this appeal has already exceeded £100,000 – well above our expectations and one of the best for the BBC in recent years.

As an organisation we have not always been good at seeking out and maximising media opportunities and we realise there are considerable potential benefits to be had in doing so. Therefore, at end of 2019 we restructured our Communications function to create a more nimble team, focused on maximising our influence throughout 2020 and beyond. This new team has proved its worth in the organisation's handling of the Covid-19 situation.

7. Continue to maximise unrestricted income for the long term sustainability of the Charity's activities.

The Board adopted a 3 year fundraising strategy in 2017 which has formed the basis of our income generation since that point. Some of this – such as diversifying the range of services offered – have been covered earlier in this report and others – such as introducing full cost recovery models and restructuring teams - were covered in previous Annual Reports.

2019 proved to be an excellent year for income generation with a shared focus on securing sufficient restricted income to support all programme delivery and increasing unrestricted income. We should note in particular the substantial contributions towards our programmes made by The National Lottery Community Fund and The Edward Gostling Foundation and towards our unrestricted income by Poundland and the players of The Peoples' Postcode Lottery.

This focus on unrestricted income was particularly successful with £3.4 million raised (2018; £3.3m), which although at a similar level to 2018, exceeding our 2019 budget by almost 16%. This performance was reflected across all income streams including a number of the newer services which have core cost built into them.

The success of the income generation in 2019 means we can look to diversifying income in 2020 and beyond and continue to reduce our reliance on London Marathon as our main source of unrestricted income. See also the principal risks and uncertainties on page 13 for further information.

Looking ahead to 2020

The charity enters 2020 in a stronger position than for a number of years – both in terms of financial reserves and through a strong, settled Senior Management Team. Our Board of Trustees have seen the charity through the challenges of exiting a major funding initiative and re-focusing the organisation for the future. A great deal of effort has been expended on improving our forecasting, our approach to funders and our monitoring and evaluation over the last two years and the result is a stronger, more focused and robust organisation. The charity, its Board and staff, have established systems to continually challenge thinking and aspiration and to ensure that while the day-to-day activities are addressed, future opportunities are not lost. As such the Board is confident that the organisation is well placed to face the future, whatever that may bring.

Despite, or possibly because of, the situation around Covid-19, our 30th Anniversary year gives us the opportunity to seek to engage, and re-engage, a wide range of audiences. While we entered the year in a strong financial and organisational position the organisation has had to adapt and change to meet the challenges posed by Covid-19 both in terms of how staff function and in what, and how, we offer services.

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Strategic Report - Achievements & Performance (cont/d)

However, we believe that there are opportunities in this unique situation to drive forward the organisation and accelerate our key objectives. Additionally, we intend to use our office move to catapult us into a new way of working, in a superb new environment.

Other challenges also remain – the political and fundraising environment remain fluid, competition throughout the sector intensifies and the demands and expectations of funders continues to increase and deepen. With a strong Board, committed Senior Management Team and talented staff we believe we are well placed to meet those challenges and deliver exceptional services for the young wheelchair users, and their families who rely on our support.

As an organisation we have again set seven objectives with relevant KPIs for the year ahead, these remain very much in play despite the challenges of Covid-19;

- Increase mobility equipment provision across the UK;
- Reach more young wheelchair users, with the right services and activities at the right time, in the right place;
- Enhance and upgrade our digital offering to facilitate our ambitions;
- More strategic use of external communications platforms;
- Creating a fundraising strategy that embodies long term, sustainable income growth;
- Campaign to increase public knowledge and awareness; and
- Influence the NHS to increase and adopt a minimum standard for national wheelchair provision

Financial Review

Total income in 2019 of £7.1m (2018: £6.7m) was 13% ahead of plan with strong performance across all income lines, particularly the Statutory & Trusts line which is the main driver of the growth in income over 2018.

Our key financial objective for 2019 was to maximise unrestricted income for the long term sustainability of the Charity's activities. 3% growth in unrestricted income to £4.5m, (2018: £4.4m) and a 5% reduction in unrestricted expenditure of £4m (2018: £4.2m), particularly fundraising costs, enabled us to establish a designated fund of £0.2m to cover the costs of an enforced office move due to the redevelopment of our current home. We additionally report an increase in free reserves at the end of the year to £1.3m (2018: £0.9m). See our reserves policy for more details.

Total expenditure of £6.2m (2018: £6.1m) was in line with plan. Spending on mobility equipment was maintained at similar levels to 2018, while clinical services shows an increase of £70,000 due to spending on the design of a prototype dream wheelchair funded by the People's Postcode Lottery (refer to note 5 on page 31 for further details of spending).

The overall net movement in total funds was an increase of £0.8m to £3.0m (2018: £2.1m), of which £0.5m is a result of as yet unspent restricted funds from the People's Postcode Lottery towards the strategic Wheels of Change project (refer to note 18 on page 36 for further funds details).

Original plans for 2020 were based on total income of £6.4m and a reduction in free reserves of £0.2m. Allowing for the effects of the coronavirus pandemic, current forecasts project a 10% reduction in income to £5.8m and a further reduction in reserves of £0.4m (refer to Going Concern section on page 14 for further details).

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Strategic Report - 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 throughout the year incorporating any key risks identified by the various Board committees mentioned on page 16 of this report, and is regularly reviewed by the Audit Committee. 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.

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

The key risks at Whizz-Kidz are currently considered to be:

Identified Risk	Mitigation
Significant disruption as a result of the coronavirus.	The senior management team are meeting weekly, reviewing our business continuity plans to ensure we can continue to offer services to our beneficiaries, while following the guidance of Public Health England and ensuring the health and wellbeing of our beneficiaries and staff. We are fully insured against a loss of income caused by the possible cancellation of the London Marathon - a major source of unrestricted income. Contingency plans are being worked on to protect against other sources of income which may be impacted by ongoing coronavirus issues. We are issuing regular advice to staff, volunteers and beneficiaries.
Significant disruption as a result of the imminently planned office move.	We have worked closely with our colleagues at Nomura, who have supported us on the technological aspects and have developed contingency plans in the event of an IT issue.
Our ability to continuously generate sufficient levels of 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.	We have successfully grown our free reserves in 2019 in line with our reserves policy and will strive to maintain them at the target level of 3 months expenditure in 2020, with an ongoing focus on unrestricted income.
The on-going threat of cyber and data security breaches.	We will continue to update our cyber protection plans with pro bono professional support from some of our corporate partners – Ernst & Young and Nomura. We ensure appropriate training of all staff, to ensure compliance with policies and procedures developed to mitigate the likelihood of an incident and any ensuing reputational damage.

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Reputational damage caused by a serious incident, including, but not limited to, safeguarding issues, exacerbated by negative social media and /or media pressure	We proactively review our communications plan, safeguarding measures and clinical practices to mitigate for any brand and reputational risk.
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Going concern

The Trustees have considered the potential impact of the virus on the income, expenditure and reserves using different scenarios to assess the charity's ability to continue as a going concern and meet its liabilities as they fall due. The trustees have concluded that the charity and group remain a going concern for at least the next twelve months from the date of signing the accounts, and these accounts are therefore prepared on a going concern basis.

The going concern review has considered in significant detail in the light of the coronavirus pandemic, all sources of planned income, new funding opportunities arising out of the pandemic, and a review of our cost base. We started the year with cash reserves of £3.5m of which £1.9m was unrestricted.

A pessimistic view of total income in 2020 and 2021 was considered whereby income reduces from the realistic levels noted in the financial review (see page 12) of £5.8m to a pessimistic £5.1m in 2020, and £4.8m in 2021. Even with these income scenarios, projected cash reserves would remain close to £1m at the end of 2021 in line with our reserves policy.

The charity's 2019 income comes from five major areas: NHS Contracts (£1.1m), Trusts & Lottery (£2.6m), Corporate (£1.4m), Events & Community (£1.4m) and Individual Giving (£0.4m).

In terms of income against each, the going concern review noted:

1. NHS Contracts will continue. We have sought and received confirmation that payments will continue as contracted.
2. Trusts & Lottery – c. 45% of this income comes from lottery funding which will continue as planned. There is no indication at this stage that our remaining highly diversified trust income will be under significant threat.
3. Corporate – there is likely to be a reduction in this area in some cases due to the loss of the spring & summer months which are times of high corporate staff fundraising. Some of this will be timing. However, we have held positive discussions with many of our corporate partners and remain confident of their support.
4. The postponement – or potential cancellation – of the London Marathon will result in the loss of part of 2020's income and have a knock on effect in 2021. However, our insurances will cover shortfall in events income as a result of this. Initial estimates are that this could be c. £0.7m and interim payments have been requested of our insurers.
5. The majority of our individual giving is through regular giving which is showing no signs of reducing beyond normal attrition rates. It is a comparatively small area of income. The remaining income in this area is from legacies and we have a legacy pipeline capable of meeting the budget.

In addition, the going concern review noted;

- A highly successful BBC Appeal in April 2020 raising over £100k, well ahead of budget
- The use of the Government's furlough scheme with an initial grant c.£70k
- The vigorous pursuing of new funding opportunities arising out of the pandemic.

The Movement for Non-Mobile Children (Whizz-Kidz) Trustees' report (including the Directors' and Strategic Report)

- Changes to our service delivery model enforced by the coronavirus which have led to efficiencies in some areas.

However, in the event of a further unexpected deterioration in income levels, a number of areas have been identified to reduce our cost base.

Reserves policy

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 2020 planned levels of expenditure this equates to £1,169,000. The trustees regularly review the policy and the level of reserves to ensure its appropriateness for the charity. Trustees accept that reserves may fall below the targeted level, particularly in the light of the coronavirus pandemic, but consider that a target of 3 months remains appropriate having considered our ability to withstand a variety of different scenarios.

Total free reserves at 31 December 2019 were £1,288,000 (2018: £934,000) after allowing for fixed assets of £14,000 and the designated fund for the office move of £178,000. We anticipate the designated fund will be used in full following the office move, scheduled for Q2 2020. In addition, the charity held restricted funds of £1,490,000, which are not available for spending on the charity's general aims.

As at 31 December 2019, there was a surplus of £119,000 versus the target of £1,169,000. Current forecasts for 2020 project free reserves of £950,000 at the end of the year. This position would be further improved should we be successful in our request for interim payments on the London marathon insurance claim. The Trustees review the reserves policy at least once a year, with regular updates on the reserves position throughout the year, in the light of the coronavirus pandemic.

The Movement for Non-Mobile Children (Whizz-Kidz) Trustees' report (including the Directors' and Strategic Report)

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 charity Trustees were not paid expenses and were not paid or received any other benefits from employment with the charity in the year (2018: £nil). The charitable company will be referred to as the "charity" in the remainder of this document.

Day to day decision making is exercised by the Chief Executive, along with the senior management team, consisting of five department heads. These, with the trustees, are the key management personnel.

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. This includes meetings with key management personnel where relevant, copies of our governing documents, safeguarding training, attendance at our services, and links to online charity commission guidance.

Board committees

The Audit Committee reviews internal controls, the management of risk within the Charity and monitors the relationship with the external auditor. 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.

The Nominations Committee was formed in 2018 in order to review pay levels in the Charity each year. The committee comprises the Chair of the Board, Chair of the Audit Committee, CEO and Director of People & Engagement.

In addition, there is the Kidz Board. The Kidz Board consists of 11 young people who have all benefited from our services. 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 Movement for Non-Mobile Children (Whizz-Kidz) Trustees' report (including the Directors' and Strategic Report)

Structure, Governance and Management (cont/d)

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, save that the CEO's salary is subject to the approval of the Trustees.

To underpin our values and our commitment to internal fairness in remuneration, all employees' roles are reviewed and fitted into a grading structure consisting of eight bands which is then benchmarked annually. Subject to: (1) meeting our financial targets, (2) having sufficient reserves and (3) the agreement of the Trustees, the Charity will aim to give all staff an inflationary increase, with a few exceptions as set out in the pay policy.

Fundraising Compliance

Fundraising standards and compliance hit national headlines in 2017 and remain an area of public interest, not least with the introduction of GDPR in May 2018. Maintaining our charity's compliance and fundraising standards are therefore high on the Board of Trustees' agenda.

The charity is a full member of Fundraising Regulator (ID 123498) and adheres to its standards and codes of practice. Our fundraising activity is undertaken mainly by ourselves however, we do on occasions employ specialist companies to handle specific areas of income generation. Where this happens, we require that they also remain fully compliant with all regulations and standards to which we ourselves adhere. Before appointing external agencies we undertake extensive due diligence to ensure their policies & systems comply with ours and that they are members of appropriate regulators. Once we have agreed to work with a company, we seek to induct them into our language and "our way of doing things" as well as randomly sample the interactions they undertake on our behalf.

In 2018, we implemented & published a new process for registering complaints regarding our fundraising activity. No complaints were received during 2019, the same as for the previous year. In line with good practice we have published a "Fundraising Vulnerability Policy" which will now become part of our mandatory staff training and the training of any specialist companies employed. Our aim is to ensure we go beyond regulatory requirements to ensure our supporters are protected and not subject to undue influence, particularly where they may be vulnerable.

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

The Movement for Non-Mobile Children (Whizz-Kidz) Trustees' report (including the Directors' and Strategic Report)

Structure, Governance and Management Statement of responsibilities of the Trustees (continued)

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.

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.

In so far as the Trustees are aware:

- There is no relevant audit information of which the charitable company's auditor is 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 auditor is aware of that information

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. 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 2019 was 8 (2018–9). The Trustees have no beneficial interest in the charity.

Auditor


Each of the persons who is a trustee at the date of approval of this annual report confirms that:

- so far as the Trustee is aware, there is no relevant audit information of which the charitable company's auditor is unaware; and
- the Trustee has taken all the steps that he/she ought to have taken as a director in order to make himself/herself aware of any relevant audit information and to establish that the company's auditor is aware of that information.

**The Movement for Non-Mobile Children (Whizz-Kidz)
Trustees' report (including the Directors' and Strategic Report)**

This confirmation is given and should be interpreted in accordance with the provisions of s148 of the Companies Act 2006. Deloitte LLP have expressed their willingness to continue in office as auditor.

The Trustees' report which includes the strategic report on pages 3-15 has been approved by the Trustees on *5th Sept* 2020 and signed on their behalf by


Sir Crispin Davis, 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 of The Movement for Non-Mobile Children (Whizz-Kidz) (the 'charitable company') and its subsidiary (the 'group'):

- give a true and fair view of the state of the group's and the parent charitable company's affairs as at 31 December 2019 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 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 21.

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 Financial Reporting Council's (the 'FRC's') Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

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
- 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.

Other information

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

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

We have nothing to report in respect of these matters.

Responsibilities of trustees

As explained more fully in the statement of the responsibilities of the trustees, 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.

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

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 FRC's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

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 by the parent charitable company or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company 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.

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

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

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.



Nikki Loan FCA
For and on behalf of Deloitte LLP
Senior statutory auditor
London, United Kingdom
Date 13 July 2020

Deloitte LLP is eligible for appointment as auditor for the charity by virtue of its eligibility for appointment as auditor 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 2019

	Note	Unrestricted £'000	Restricted £'000	2019 Total £'000	Unrestricted £'000	Restricted £'000	2018 Total £'000
Income from:							
Voluntary Income	2	3,395	2,527	5,922	3,314	2,302	5,616
Contracts Income	3	1,112	-	1,112	1,043	-	1,043
Other Income	4	31	-	31	56	-	56
Investment Income		1	1	2	1	-	1
Total income		4,539	2,528	7,067	4,414	2,302	6,716
Expenditure on:							
Fundraising	5	1,715	107	1,822	1,847	26	1,873
Charitable activities							
Campaigns & Awareness	5	215	56	271	163	21	184
Mobility equipment	5	658	671	1,329	570	779	1,349
Clinical services	5	1,031	649	1,680	1,095	514	1,609
Young People's Services	5	390	723	1,113	571	529	1,100
Total expenditure		4,009	2,206	6,215	4,246	1,869	6,115
Net movement in funds		530	322	852	168	433	601
Reconciliation of funds:							
Total funds brought forward		950	1,168	2,118	782	735	1,517
Total funds carried forward		1,480	1,490	2,970	950	1,168	2,118

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 2019

	Note	The group 2019 £'000	2018 £'000	The charity 2019 £'000	2018 £'000
Fixed assets:					
Tangible assets	11	17	18	17	18
Current assets:					
Debtors	14	244	223	290	223
Cash and Cash equivalents	19	3,457	2,524	3,231	2,269
		3,701	2,747	3,521	2,492
Liabilities:					
Creditors: amounts falling due within one year	15	(748)	(647)	(568)	(392)
Net current assets		2,953	2,100	2,953	2,100
Total assets less current liabilities		2,970	2,118	2,970	2,118
Funds:					
Restricted income funds	18	1,490	1,168	1,490	1,168
Unrestricted income funds:					
Unrestricted funds held as tangible fixed assets	17	14	16	14	16
Designated funds: Office Move	18	178	-	178	-
Free Reserves	18	1,288	934	1,288	934
Total unrestricted funds		1,480	950	1,480	950
Total funds		2,970	2,118	2,970	2,118

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 Profit for the financial year for the parent only is £852k (2018: £601k). 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 8/7/2020. They were signed on its behalf by:

Alastair Mathieson
Trustee

8/7/2020

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

Consolidated statement of cash flows

For the year ended 31 December 2019

	Note	2019 £'000	£'000	2018 £'000	£'000
Cash flows from operating activities					
Net income for the reporting period (as per the statement of financial activities)			852		601
Depreciation charges		11		20	
Interest		(2)		(1)	
Donation of fixed assets		-		(5)	
Profit on fixed assets disposal		-		(15)	
Increase in debtors		(21)		9	
Increase in creditors		101		90	
			89		98
Net cash provided by operating activities			941		699
Cash flows from investing activities:					
Dividends, interest and rents from investments		2		1	
Proceeds from the disposal of fixed assets		-		22	
Purchase of fixed assets		(10)		(7)	
			(8)		16
Net cash (used in)/provided by investing activities			(8)		16
Change in cash and cash equivalents in the year			933		715
Cash and cash equivalents at the beginning of the year			2,524		1,809
Cash and cash equivalents at the end of the year			3,457		2,524

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

Notes to the financial statements

For the year ended 31 December 2019

1 Accounting policies

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

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

These financial statements consolidate the results of the Charity and its wholly-owned subsidiary Whizz Mobility C.L.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 and group meet the definition of a public benefit entity under FRS 102.

c) Going concern

The Board of Trustees has reviewed the charity's financial position (see page 14 of the Trustees' report) and consequently believes there are sufficient resources to manage any foreseeable operational or financial risks. The Board therefore considers there is a reasonable expectation that the charity has adequate resources to continue as a going concern for at least a year from the date of signing this Trustees' report. For this reason the Board of Trustees continues to adopt the going-concern basis of accounting in preparing the accounts.

d) Income

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

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

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

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

e) Critical accounting judgements & estimates

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

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

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

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

Notes to the financial statements

For the year ended 31 December 2019

1 Accounting policies (continued)

d) Donations of gifts, services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item or received the service, any conditions associated with the donation have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. While we are hugely appreciative of the services provided by our volunteers, in accordance with the Charities SORP (FRS 102), volunteer time is not recognised in the financial statements. Whizz-Kidz Volunteer hours in 2019 were approximately 2,700 hours.

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

g) Interest receivable

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

h) Fund accounting

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

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

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; and

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

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

j) Costs of mobility equipment

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

k) Allocation of support costs

Resources expended are allocated to the particular activity where the cost relates directly to that activity. All support costs (see note 5 on page 29) are allocated to activities on the basis of the number of staff employed in each activity as per note 8 on page 34.

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:

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

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

Notes to the financial statements

For the year ended 31 December 2019

1 Accounting policies (continued)

n) Financial assets and liabilities

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

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

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

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

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

o) Investments in subsidiaries

Investments in subsidiaries are at cost less provision for impairment.

p) Debtors

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

q) Cash at bank and in hand

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

r) Creditors and provisions

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

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

s) Pensions

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

t) Taxation

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

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

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

Notes to the financial statements

For the year ended 31 December 2019

2 Voluntary Income

			2019		2018	
	Unrestricted £'000	Restricted £'000	Total £'000	Unrestricted £'000	Restricted £'000	Total £'000
Corporate	962	438	1,400	768	611	1,379
Marathons & Challenge Events	1,440	4	1,444	1,552	1	1,553
Individual Giving (2a)	402	-	402	446	25	471
Major Donors	35	44	79	54	-	54
Statutory & Trusts (2b)	556	2,041	2,597	494	1,665	2,159
	<u>3,395</u>	<u>2,527</u>	<u>5,922</u>	<u>3,314</u>	<u>2,302</u>	<u>5,616</u>

Details of Voluntary Income

			2019		2018	
	Unrestricted £'000	Restricted £'000	Total £'000	Unrestricted £'000	Restricted £'000	Total £'000
a Individual Giving						
Legacies	164	-	164	209	18	227
Individual Donations	238	-	238	237	7	244
Total Individual Giving Income	<u>402</u>	<u>-</u>	<u>402</u>	<u>446</u>	<u>25</u>	<u>471</u>

The charity has been notified of 3 legacies which have not yet met the criteria of income recognition.

b Statutory and Trust Income

Statutory

The National Lottery Community Fund - People and Places

Fund - Kidz in the Lead!	-	165	165	-	165	165
The National Lottery Community Fund - Transforming Lives	-	124	124	-	92	92
The National Lottery Community Fund - Reaching Communities	-	165	165	-	82	82
The National Lottery Community Fund - Awards for all	-	-	-	-	10	10
The Greater London Authority: Young Londoner's Fund	-	24	24	-	31	31
Heritage Lottery - 30 Years 30 Stories	-	47	47	-	-	-

Sub-total for Statutory	-	525	525	-	380	380
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Trusts

The Edward Gostling Foundation	-	275	275	-	250	250
BBC Children In Need	-	5	5	-	10	10
Players of People's Postcode Lottery	350	530	900	350	500	850
Zochonis Trust	-	-	-	-	48	48
The City Bridge Trust	-	106	106	-	63	63
The Crerar Hotels Trust	-	5	5	-	-	-
The Kytes Trust	-	-	-	-	6	6
R S MacDonald Charitable Trust	-	15	15	-	10	10
Florence Nightingale Trust	-	15	15	-	18	18
The Light Fund	-	-	-	-	5	5
Comic Relief	-	42	42	-	-	-
Bernard Lewis Family Charitable Trust	50	-	50	-	-	-
The Rosemary White Foundation	-	39	39	-	-	-
Others for mobility equipment, therapists, camps and other charitable purposes	156	464	620	144	375	519

Sub-total for Trust	556	1,516	2,072	494	1,285	1,779
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Total Statutory and Trust Income	<u>556</u>	<u>2,041</u>	<u>2,597</u>	<u>494</u>	<u>1,665</u>	<u>2,159</u>
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The Movement for Non-Mobile Children (Whizz-Kidz)

Notes to the financial statements

For the year ended 31 December 2019

3 Contracts Income

	Unrestricted £'000	Restricted £'000	2019		2018	
			Total £'000	Unrestricted £'000	Restricted £'000	Total £'000
Whizz-Mobility CIC NHS income	1,112	-	1,112	1,043	-	1,043
	<u>1,112</u>	<u>-</u>	<u>1,112</u>	<u>1,043</u>	<u>-</u>	<u>1,043</u>

4 Other Income

	Unrestricted £'000	Restricted £'000	2019		2018	
			Total £'000	Unrestricted £'000	Restricted £'000	Total £'000
Gifts in Kind	-	-	-	5	-	5
Pro Bono Income	30	-	30	35	-	35
Other	1	-	1	16	-	16
	<u>31</u>	<u>-</u>	<u>31</u>	<u>56</u>	<u>-</u>	<u>56</u>

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

Notes to the financial statements

For the year ended 31 December 2019

5 Analysis of expenditure - Current Year

a. 2019	Fundraising	Charitable activities			Young People's Services	2019 Total	2018 Total
		Campaigns & Awareness	Mobility equipment	Clinical services			
	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Direct costs:							
Staff costs (Note 7)	940	176	-	850	624	2,590	2,482
Promotional & Advertising	89	26	-	-	1	116	146
Travel & Accommodation	13	1	-	52	50	116	130
Marathons & Challenge Events	305	-	-	-	-	305	339
Personal Assistants	-	-	-	-	50	50	51
Wheelchairs & Mobility Equipment	-	-	1,329	-	-	1,329	1,349
Recruitment & Training	32	21	-	1	2	56	33
Depreciation	-	-	-	1	-	1	6
Wheelchair Project Fees	-	-	-	109	-	109	17
Other direct cost	65	4	-	241	149	459	522
Total Direct Costs	1,444	228	1,329	1,254	876	5,131	5,075
Support costs:							
Staff Costs (Note 7)	172	20	-	194	108	494	467
Rent, rates, insurance & services	132	15	-	149	83	379	380
Support IT Contracts	13	1	-	14	8	36	34
Recruitment & Training	6	1	-	7	4	18	19
Legal	21	2	-	24	13	60	41
Bank Charges	2	-	-	3	2	7	7
Depreciation	3	-	-	4	2	9	14
Other Support Expenses	10	1	-	11	5	27	25
Governance costs							
Staff Costs (Note 7)	5	1	-	5	3	14	15
Other Support Expenses	14	2	-	15	9	40	38
Total Support & Governance costs	378	43	-	426	237	1,084	1,040
Total expenditure 2019	1,822	271	1,329	1,680	1,113	6,215	
Total expenditure 2018	1,873	184	1,349	1,609	1,100	-	6,115

Support Costs consists of the following:

	2019 £'000	2018 £'000
Central Admin Costs	650	639
Finance	231	219
HR	116	97
IT	87	85
Total Support & Governance cost	1,084	1,040

Of the total expenditure £4,009k was unrestricted (2018: £4,246k) and £2,206k was restricted (2018: £1,869k).

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

Notes to the financial statements

For the year ended 31 December 2019

5 Analysis of expenditure - Prior Year

b. 2018	Fundraising	Charitable activities			Young People's Services	2018 Total	2017 Total
		Campaigns & Awareness	Mobility equipment	Clinical services			
	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Direct costs:							
Staff costs (Note 7)	923	116	-	883	560	2,482	3,296
Promotional & Advertising	124	15	-	6	1	146	122
Travel & Accommodation	15	2	-	54	59	130	189
Marathons & Challenge Events	339	-	-	-	-	339	321
Personal Assistants	-	-	-	1	50	51	123
Wheelchairs & Mobility Equipment	-	-	1,349	-	-	1,349	1,382
Recruitment & Training	15	1	-	16	1	33	85
Depreciation	-	-	-	6	-	6	14
Wheelchair Project Fees	-	-	-	17	-	17	-
Other direct cost	85	3	-	281	153	522	518
Total Direct Costs	1,501	137	1,349	1,264	824	5,075	6,050
Support costs:							
Staff Costs (Note 7)	167	21	-	155	124	467	528
Rent, rates, insurance & services	136	17	-	126	101	380	353
Support IT Contracts	12	2	-	11	9	34	50
Recruitment & Training	7	1	-	6	5	19	9
Legal	15	2	-	13	11	41	48
Bank Charges	2	-	-	3	2	7	5
Depreciation	5	1	-	5	3	14	19
Other Support Expenses	9	1	-	8	7	25	26
Governance costs							
Staff Costs (Note 7)	5	1	-	5	4	15	13
Other Support Expenses	14	1	-	13	10	38	35
Total Support & Governance costs	372	47	-	345	276	1,040	1,086
Total expenditure 2018	1,873	184	1,349	1,609	1,100	6,115	
Total expenditure 2017	2,008	243	1,382	1,734	1,769	-	7,136

Support Costs consists of the following:

	2018 £'000	2017 £'000
Central Admin Costs	639	629
Finance	219	242
HR	97	109
IT	85	106
Total Support & Governance cost	1,040	1,086

Of the total expenditure £4,246k was unrestricted (2017: £3,874k) and £1,869k was restricted (2017: £3,262k).

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

Notes to the financial statements

For the year ended 31 December 2019

6 Net incoming resources for the year

This is stated after charging / (crediting):

	2019	2018
	£'000	£'000
Depreciation	11	20
Profit on disposal of fixed assets	-	(15)
Operating lease rentals:		
Property	200	206
Equipment	12	12
Auditor remuneration (excluding VAT):		
Audit of the financial statements	23	22
Other services	-	-
	<u>11</u>	<u>12</u>

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

Staff costs were as follows:

	2019	2018
	£'000	£'000
Salaries and wages	2,585	2,553
Redundancy and termination costs	9	7
Social security costs	245	246
Pension contributions	120	89
Health Insurance	24	22
Temporary Staff	115	47
	<u>3,098</u>	<u>2,964</u>

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

	2019	2018
	No.	No.
£60,000 - £69,999	1	1
£70,000 - £79,999	1	1
£80,000 - £89,999	2	2
£100,000 - £109,999	-	1
£110,000 - £119,999	1	-
	<u>1</u>	<u>-</u>

The total employee benefits including pension contributions and employer national insurance of key management personnel were £530,444 (2018: £429,629). Key management personnel in 2019 include the Chief Executive, Director of People & Engagement, Director of Services, Director of Fundraising, Director of Finance & Director of Strategy & Innovation.

The charity Trustees were not paid expenses and were not paid or received any other benefits from employment with the charity in the year (2018: £nil).

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

Notes to the financial statements

For the year ended 31 December 2019

8 Staff numbers

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

	2019 No.	2018 No.
Mobility services	25.0	23.0
Campaigns & Awareness	3.0	3.0
Young People's Services	14.0	18.0
Fundraising	22.0	24.0
Support	7.8	8.8
Governance	0.2	0.2
	72.0	77.0
	72.0	77.0

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

	2019 No.	2018 No.
	74	84
	74	84

9 Related Party Transactions

One of the Trustees for the charity, Andrew Granger, was 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 fees invoiced during the year at the reduced rates was £0 (2018: £500) with zero balance outstanding at year end.

Daniel Mathews of Ernst & Young was appointed to the Board of Trustees in 2018. Ernst & Young provide advice on a pro bono basis. However due to the ad hoc and flexible nature of such advice the value can not be reasonably quantified.

Total donations received from related parties in 2019 amounted to £29,840 (2018: £37,390) with additional pro bono income £30,000 (2018: £35,000). There are no other related party transactions with trustees or connected parties.

10 Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes. Profits of the subsidiary Whizz-Mobility C.I.C. are gifted to the parent charity under a deed of covenant.

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	215	18	375
Additions in year	-	-	10	-	10
Disposals in year	-	-	(11)	-	(11)
	89	53	214	18	374
Depreciation					
At the start of the year	89	53	198	17	357
Charge for the year	-	-	10	1	11
Eliminated on disposal	-	-	(11)	-	(11)
	89	53	197	18	357
Net book value					
At the end of the year	-	-	17	-	17
At the start of the year	-	-	17	1	18

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 2019

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's registration office is the same as the charity registered office in page 3. All activities have been consolidated on a line by line basis in the statement of financial activities. Available profits are gift aided to the charitable company via deed of covenant. A summary of the results of the subsidiary is shown below:

	2019 £'000	2018 £'000
Income	1,112	1,043
Expenditure	(1,102)	(1,035)
Net Income for the financial year	10	8
Gift aid to parent undertaking	(10)	(8)
Result for the financial year	-	-

Aggregate capital and reserves of Whizz-Mobility CIC as at 31 December 2019 are £1 (2018: £1).

13 Parent charity

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

	2019 £'000	2018 £'000
Gross income	5,976	5,692
Result for the year	852	601

14 Debtors

	The group		The charity	
	2019 £'000	2018 £'000	2019 £'000	2018 £'000
Trade debtors	-	70	-	-
Prepayments	97	79	77	71
Other debtors	93	74	18	51
Accrued Income	54	-	48	-
Due from subsidiary company	-	-	147	101
	244	223	290	223

15 Creditors: amounts falling due within one year

	The group		The charity	
	2019 £'000	2018 £'000	2019 £'000	2018 £'000
Trade creditors	272	315	235	169
Creditors for mobility equipment	264	186	173	94
Taxation and social security	94	85	94	85
Accruals	118	61	66	44
	748	647	568	392

16 Deferred income

There is no deferred income in 2019 or in 2018.

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

Notes to the financial statements

For the year ended 31 December 2019

17 Analysis of group net assets between funds

	General unrestricted £'000	Restricted funds £'000	Total funds £'000
2019			
Tangible fixed assets	14	3	17
Current assets	1,937	1,764	3,701
Current liabilities	(471)	(277)	(748)
Net assets at 31 December 2019	1,480	1,490	2,970
2018			
Tangible fixed assets	16	2	18
Current assets	1,395	1,352	2,747
Current liabilities	(461)	(186)	(647)
Net assets at 31 December 2018	950	1,168	2,118

18 Movements in funds

a. 2019	At 1/1/2019 £'000	Incoming resources £'000	Outgoing resources £'000	Transfers £'000	At 31/12/2019 £'000
Restricted funds:					
Mobility Equipment	380	918	(746)		552
Mobility Therapists & Support Services	105	349	(399)		55
Young People's Services	373	761	(760)		374
Wheels of Change Project	310	500	(301)		509
Total restricted funds	1,168	2,528	(2,206)	-	1,490
Unrestricted funds:					
Designated funds: Office Move	-		(22)	200	178
General funds	950	4,539	(3,987)	(200)	1,302
Total unrestricted funds	950	4,539	(4,009)	-	1,480
Total funds	2,118	7,067	(6,215)	-	2,970

Description of the funds are on page 38.

b. 2018	At 1/1/2018 £'000	Incoming resources £'000	Outgoing resources £'000	Transfers £'000	At 31/12/2018 £'000
Restricted funds:					
Mobility Equipment	492	690	(724)	(78)	380
Mobility Therapists & Support Services	135	486	(536)	20	105
Young People's Services	108	626	(419)	58	373
Wheels of Change Project	-	500	(190)	-	310
Total restricted funds	735	2,302	(1,869)	-	1,168
Unrestricted funds:					
General funds	782	4,414	(4,246)	-	950
Total unrestricted funds	782	4,414	(4,246)	-	950
Total funds	1,517	6,716	(6,115)	-	2,118

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

Notes to the financial statements

For the year ended 31 December 2019

Purposes of restricted funds

Mobility Equipment

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

Mobility Therapists & Support Services

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

Young People's Services

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

Wheels of Change Project

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

Designated funds

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

Transfers

In 2018 this represents changes in the type of restriction for some funds which were donated with the flexibility to be used over multiple restrictions. In 2019 it relates to establishing the office move designated fund.

19 Analysis of group cash and cash equivalents

	At 1 January 2019	Cash flows	Other changes	At 31 December 2019
	£	£	£	£
Cash in hand	1,943	932	-	2,875
Short term deposits	581	1	-	582
	<hr/>	<hr/>	<hr/>	<hr/>
Total group cash and cash equivalents	2,524	933	-	3,457
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

20 Operating lease commitments

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

	Property 2019	2018	Equipment 2019	2018
	£	£	£	£
Less than one year	46	184	12	12
One to five years	-	46	29	13
Over five years	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
	46	230	41	25
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

21 Legal status of the charity

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

22 Post Balance Sheet event

The registered office and operational address has changed to 30 Park Street, London, SE1 9EQ with effect from 21st May 2020.

After the year end the charity entered into a new office lease for an initial period of 3 years 6 months with an annual rental of £228,493.