

WHIZZ-KIDZ

England & Wales · Charity number 802872

Details

Other names	THE MOVEMENT FOR NON-MOBILE CHILDREN (WHIZZ-KIDZ), WHIZZ KIDZ, WHIZZ-KIDZ
Status	Registered
Legal form	Charitable company
Company number	02444520
Registered	1990-04-17
Register	View on the Charity Commission register

Contact

Address	Whizz Kidz 30 Park Street London SE1 9EQ
Phone	020 7233 6600
Email	info@whizz-kidz.org.uk
Website	www.whizz-kidz.org.uk

Activities

Objects: “For the public benefit in the UK: • to relieve the needs and improve the lives of young wheelchair users and their families and carers; and • to promote the social inclusion of young wheelchair users by empowering them to be independent, including without limitation by providing them with the best possible wheelchairs and mobility equipment and support and confidence-building experiences.”In these objects young wheelchair users means children and young people aged up to 25 years requiring mobility assistance.

Activities: THE PRINCIPLE OBJECTS 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. WHIZZ-KIDZ ALSO RAISES AWARENESS OF THE IMPORTANCE OF MOBILITY FOR CHILDREN THROUGH NATIONAL CAMPAIGNING AND INFLUENCING ACTIVITIES.

Classification

- **How:** Provides Services
- **What:** Education/training, Disability
- **Who:** Children/young People, People With Disabilities

Geography

- Northern Ireland
- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£7,092,573	£7,231,334	£2,247,015	80
2024-03-31	£9,249,311	£9,084,697	£2,385,797	70
2022-12-31	£5,231,000	£6,638,000	£2,221,000	76
2021-12-31	£5,191,000	£6,424,000	£2,112,000	70
2020-12-31	£6,919,000	£6,544,000	£3,345,000	79

Trustees

Name	Role	Appointed
Anne Gordon		2023-10-01
Arunima Misra		2022-03-14
Daniel Mathews		2018-03-20
Dr CHARLES FAIRHURST		2013-06-17
Fiona Elizabeth McSwein		2020-06-11
Jo Tanner		2025-10-01
Neil Edwards		2025-04-29
Stephen John Ingham		2023-05-25

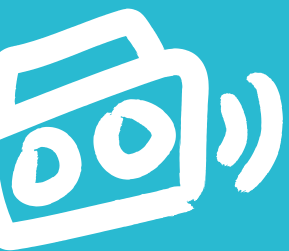
WHIZZ-KIDZ

England & Wales - Charity number 802872

Accounts

**WHIZZ
KIDZ**

We're here
for young
wheelchair
users



Whizz Kidz Annual Report and Accounts

2024-25

Whizz Kidz

Annual Report and Accounts

2024-2025

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Trustees' Report

2024-2025 overview

At Whizz Kidz we want young wheelchair users to enjoy all the opportunities and activities that so many others take for granted - at home, at school, at work and beyond. In 2024-2025, we supported more young wheelchair users than ever before through the provision of wheelchairs and equipment, and through our activity programmes and wheelchair skills training.

Demand for our wheelchair and equipment service rose so greatly that, unfortunately, we had to make the difficult decision to close applications in February 2025. Much of this demand is driven by young people not being able to get appropriate wheelchairs through local NHS services due to limited criteria and budgets. To progress our work to address this situation and transform NHS wheelchair services, we secured parliamentary approval, in partnership with the Wheelchair Alliance, for an All-Party Parliamentary Group (APPG) for Wheelchairs Users to launch in May 2025.

Our Youth Board launched its Beyond Fare report to address the inequity in disabled bus pass provision in England. Internally, we progressed the development of a new CRM system to enhance the efficiency of our work.

Our purpose

Why we exist

- An estimated 75,000 young people in the UK need a wheelchair to be mobile.
- Most young people aren't getting a wheelchair that fully meets their needs through their local services.
- For a young person, having the wrong wheelchair can lead to dependence on others, social isolation, poor mental health, pain and injury.
- Without the ability to be independent, young wheelchair users are restricted in their ability to socialise and participate in society.

Whizz Kidz creates opportunities for young wheelchair users to get the equipment, skills, and confidence to go further.

Our vision

Our vision is a society in which every young wheelchair user is mobile, enabled and included.

Our values and behaviours

- **Our values are:** young people focused, ambitious, collaborative and inclusive.
- **Our behaviours are:** I seek to understand, I engage with others, I find solutions and I focus on growth.

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

TRUSTEES' REPORT

Our strategic priorities

Our strategic priorities focus on three high level objectives to improve quality of life for young wheelchair users:

1. Mobile: We will significantly increase our provision of high-quality wheelchairs to young people

This priority is focused on increasing the number of young people we support who are unable to receive the essential mobility equipment they need from the NHS as well as ensuring that young people who apply receive equipment as quickly as possible.

2. Enabled: We will provide confidence-building experiences for every young wheelchair user in the UK

This priority is focused on increasing the number of young people we support with confidence-building experiences. These experiences are delivered through Wheelchair Skills Training, Employability Skills Training and through UK-wide activity and club programmes.

3. Included: We will work with young wheelchair users to create societal change and inclusion

This priority is focused on delivering long-term sustainable change and inclusion for young wheelchair users. Working with young people, the team is building key data and evidence to inform and lobby decision makers on changes that could be made in society for the benefit of young wheelchair users. Much of this work starts with the Youth Board and their manifesto outlining the change they want to see.

Activities and performance

As the UK's leading charity supporting young wheelchair users up to 25 years old, we provide them with the equipment and skills they need to live life as independently as possible, and we work with them to achieve societal change.

2024-2025 highlights

- Over 30,000 people supported by our work
- Number of young people we have supported has increased by 63% in the last three years
- 1,375 young wheelchair users provided with wheelchairs and equipment
- Ran 167 face-to-face and online programmes which supported young people 2,938 times
- 1,570 young wheelchair users and family members were supported by Young People's Services
- Secured parliamentary approval for APPG for Wheelchairs Users to launch in May 2025
- Youth Board launched its Beyond Fare report on disabled bus pass provision
- Established the 'Collective', a group for 18–25-year-olds to grow our youth engagement
- Clinical funding relationship with the charities Muscular Dystrophy UK and Debra launched
- 425 runners ran the London Marathon for Whizz Kidz on 27 April 2024
- Secured funding for a new online information hub for families and young wheelchair users

TRUSTEES' REPORT

Mobile: Wheelchairs and equipment provision

Our team of skilled clinicians and engineers delivers wheelchairs and equipment through charity services and NHS services. In 2024-2025, the clinical team supported 1,375 young people across both. The number of young wheelchair users supported has increased by 54% in the last three years.

Through the charity, we ran 130 clinics across the country, delivering equipment to 803 young people. The engineering team completed 166 repair and maintenance appointments. In the last year we have seen a 15% year on year increase in applications to the charity for wheelchairs and equipment. In February 2025 we made the very difficult decision to close applications to the charity as we could no longer meet demand without significantly increased funding every year. As a result, we launched our 'Childhood Can't Wait' campaign in May 2025 to raise the necessary funds to reopen applications.

Within the NHS, we continued to run the Tower Hamlets Wheelchair Service. We also launched a new partnership with Ross Care in Surrey, Barnet and Kent through Whizz Mobility CIC with the goal that we will oversee all the paediatric provision in those areas. The team supported 572 young people in NHS services.

Delivering a high-quality service which transforms young lives is of utmost importance to Whizz Kidz. The impact of our services continues to be evidenced through feedback. When asked how easily they could complete activities out of ten, young people rated their previous chair (not provided by Whizz Kidz) as 4.3 and rated their new Whizz Kidz chair as 8.5. Families were asked if the needs of their young person were fully taken into account when being assessed for a Whizz Kidz chair and 100% reported yes.

We continued to work with manufacturers to identify innovative equipment and approaches to wheelchair provision that will improve a young person's independence. The clinical team identified a gap in the market and worked closely with Sunrise Medical in the development of an active user manual chair that could be fully configurable and grow with the child. The first prototype of the chair is expected to be tested by Whizz Kidz in August 2025. In addition to the active user manual chair, our clinicians and engineers worked closely with manufacturers on the development and testing of new power assist devices for wheelchair users. One of these developments saw Etac, the developer and provider of mobility devices, introduce a new range of power assist into the market at a significantly reduced price, positively disrupting market pricing in favour of wheelchair users.

Enabled: Activity programmes and clubs

In 2024-2025 we provided support to 1,146 young people. This is an increase of 72% over the last three years – the result of completely transforming our operational model in young people's services as part of our three-year strategy. These young people were supported 2,938 times. We delivered 167 activity programmes across the UK. Of these, 130 were face-to-face and 37 virtual. Using specialist providers, we facilitated a broad range of activities for young people. Activities included: skiing, surfing, water sports, wheelchair sports sessions, climbing, boat trips, family days out and creative activities. Our online sessions continue to be popular, enabling us to reach a broader range of young people who are unable to get to our in-person activities.

TRUSTEES' REPORT

Each activity programme has outcomes linked to our Theory of Change, and feedback demonstrates that young people continue to increase in confidence, develop new skills, and build relationships through attending programmes. In 2024-2025, 92% of respondents said they had fun at the sessions, 87% said they had tried something new and 95% said they would come to more Whizz Kidz activities.

The team has delivered a total of 146 Wheelchair Skills Training, travel training and train the trainer sessions, of which 96 were accredited through the Skills and Education Group. In feedback reports, 100% of respondents said that Wheelchair Skills Training will help them to be more independent. Our Wheelchair Skills Training modules have been reviewed and updated, and we have created new modules for delivery in 2025.

Our sibling group continues to grow, with a total of 77 young people signed up. We now provide support to siblings between the ages of 7-15.

Included: Policy and engagement

In 2024-2025 we made step changes in our key campaign areas. We set up an All-Party Parliamentary Group for Wheelchair Users in partnership with the Wheelchair Alliance. The goal of the All-Party Parliamentary Group is that MPs will request a review of commissioning practice and how data is effectively captured and utilised to continually improve services. This Group has 26 members across all parties in the House of Commons and the House of Lords. Whizz Kidz is the official Secretariat for the group. These aims both fit with the NHS 10-year plan. To enable evidence and research to support the APPG, we set up a 'Friends of the APPG' group of 15 charities all of which have service users who are wheelchair users.

In 2024-2025, our Youth Board launched its Beyond Fare report, calling on Government to review disabled bus pass provision in England and bring it in line with Wales and Scotland. Following a Freedom of Information request to all Travel Concessionary Authorities, the report highlighted that ensuring all areas of England provide free bus travel at all times (rather than just the 9.30am-11pm mandated hours) would cost only an additional 1% of the annual travel budget.

Youth Board members represented Whizz Kidz on eight external groups including the Transport for Wales access forum, the All-Party Parliamentary Group for Youth Affairs and the Transport for London inclusion panel. To engage more young wheelchair users in our work, and benefit from their lived experience, we launched the Youth Board 'Collective' and 64 young people signed up. We supported ten Community Change projects, designed and delivered by young wheelchair users, in 2024-2025.

Income generation

Income is traditionally generated through a programme of fundraising activity, including events participation, individual giving and relationships with corporate partners, trusts, foundations and high net-worth individuals. Throughout 2024-2025, our fundraising activities were still very much being affected by a challenging market.

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Despite this, the team had a successful year. Highlights included the launch of our brand building campaign in Summer 2024; Whizz Kidz being the chosen charity for a BBC Radio 4 Appeal in February 2025, raising £25,000; 425 runners joining Team Whizz Kidz in the London Marathon, raising over £1 million; the valuable contributions generated by the Ride of the Ruperts motorcycle events; the ongoing support of Peter Brown, Margie Falconer, the Conneely Group Ltd, Eveson Trust and Millennium Stadium Charitable Trust; and the renewal of our partnership with the Barratt Redrow Foundation for another three years. We are grateful for the £800,000 of support received from players of People's Postcode Lottery, which has helped us provide life-changing mobility equipment, build skills and confidence, and campaign for a more accessible society.



Our governance

Whizz Kidz is a charity, number 802872, and a company limited by guarantee, number 2444520; its Memorandum and Articles of Association constitute the governing documents. The Charity does not have share capital.

Whizz Kidz's charitable objects are: For the public benefit in the UK:

- to relieve the needs and improve the lives of young wheelchair users and their families and carers; and
- to promote the social inclusion of young wheelchair users by empowering them to be independent, including without limitation by providing them with the best possible wheelchairs and mobility equipment and support and confidence-building experiences.

In these objects young wheelchair users means children and young people aged up to 25 years requiring mobility assistance.

Whizz-Mobility CIC is a wholly owned subsidiary of Whizz Kidz with all profits donated to Whizz Kidz under Gift Aid. NHS partnership agreements are routed through Whizz-Mobility CIC.

We are registered as a charity with the Office of the Scottish Charity Regulator number (SCO42607).

In December 2023 we reported a serious incident to the Charity Commission. The incident was closed on 1 May 2025 and no actions were required by the Charity Commission.

Board

The Board of Trustees (who are also directors of Whizz Kidz for the purposes of company law) is responsible and accountable for the governance of the Charity. It met four times in the year. The Chief Executive is responsible for the day-to-day management of Whizz Kidz. Qualifying third-party indemnity provisions were in place for the benefit of the trustees during both the current and prior periods.

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

TRUSTEES' REPORT

The Finance and Audit Committee reviews internal controls and the financial performance of the organisation. It also monitors the management of risk and the relationship with the external auditors; oversees income generation, and monitors progress against budget.

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

The Nominations Committee was established in October 2024 and has responsibility for succession planning for the Board and CEO. The Committee review Trustee skills gaps and oversees the recruitment and development of Trustees.

Additionally, the Youth Board (previously Kidz Board) consists of eight young people aged 18-25 who have direct experience of our services. The Youth Board meets quarterly, with key personnel including the Chief Executive attending.

Remuneration

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

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.

The Chief Executive, and the Executive Team which reports directly to the Chief Executive, are subject to the same remuneration policies as all other colleagues and have the same level of benefits available to them. The CEO's salary is subject to approval by the Trustees.

Charity Governance Code

The Board complies with the Charity Governance Code as its principal benchmark. As such, the Board is committed to continuous improvement and development in how we approach governance including an annual review of Board effectiveness.

Recruitment and appointment of new Trustees

New Trustees may be appointed by a decision of the existing Trustees based on the skills need of the Board. On 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, ongoing safeguarding training, attendance at our services, and links to online Charity Commission guidance.

External advertisements are used to recruit Trustees. New members need to be proposed by a voting company 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

TRUSTEES' REPORT

total number of such guarantees at 31 March 2025 was 8 (March 2024: 8). The Trustees have no beneficial interest in the Charity.

Risk management

A risk management framework is agreed annually by the Board. This includes a Risk Register which has been developed to identify risks, mitigation, and contingency actions. This Risk Register is reviewed and updated monthly by the Executive Team. Risks are reviewed quarterly by the relevant Trustee Committee and quarterly by the Board of Trustees. On an annual basis, the Board agrees a risk threshold and prepares a risk appetite statement.

It is recognised that this system can only provide reasonable (not absolute) reassurance that major risks are being adequately managed.

The most relevant risks right now and how we are mitigating them are shown in the table below.

Risk	Current controls	Additional mitigation actions planned
Unrestricted income lower than budgeted	<ul style="list-style-type: none">• Experienced fundraising team• Ongoing re-forecasting• Prioritisation of unrestricted fundraising activity	<ul style="list-style-type: none">• Updated scenario plans• New opportunities being identified
Waiting list for equipment exceeds 24 weeks	<ul style="list-style-type: none">• Monthly monitoring• Application levels managed through appropriate levels of advertising• Temporary pause on new applications	<ul style="list-style-type: none">• New funding campaign launched May 2025
IT systems not fit for purpose	<ul style="list-style-type: none">• New CRM system launched June 2025• New accounting system launched April 2025	<ul style="list-style-type: none">• Additional training for staff on new systems• New system enhancement program during 2025-2026

We monitor both waiting times and the capacity of our clinical team to deliver services and we proactively communicate with applicants to ensure expectations are managed. Due to unprecedented levels of demand in 2024-2025, in February 2025 we made the difficult decision to close temporarily our waiting list to any new applications for wheelchairs and equipment.

The 'IT systems not fit for purpose' risk has been mitigated by a project to introduce a new organisational wide CRM system that launched in June 2025; a new accounting system that was launched for 1 April 2025; together with numerous improvements to our IT security

Our approach to safeguarding

Safeguarding and risk management is embedded in everything we do at Whizz Kidz. It is part of our culture and we have a number of policies and procedures in place to ensure the safety of all. We have a trained Safeguarding Lead and Safeguarding Officer to lead on all matters and a

TRUSTEES' REPORT

dedicated Incident Team to support, of which all members, including the CEO, have received or will receive training in Safeguarding Level 3 - children, young people and adults. A member of the team is on call 24/7 to respond to any incidents and provide support to colleagues. We have a clear incident reporting process and a robust risk management process which includes completion of a series of risk assessments before an event can take place. We also have Freedom to Speak up Guardians and we inform colleagues on how they can report any concerns anonymously.

Whizz Kidz continues to conduct quarterly safeguarding and risk audits with the results reviewed and discussed at a quarterly safeguarding and risk meeting with Heads of Departments from across the organisation. This meeting is an opportunity to discuss safeguarding and risk matters and to feed into the organisational risk register if necessary. We also review all incidents, with a quarterly report summarising all incidents and subsequent actions taken. This incident summary is reported to the Clinical Governance Committee and the Board of Trustees. We have a dedicated Trustee Safeguarding Lead on the Board of Trustees to offer advice and guidance when required and to ensure we respond to all safeguarding incidents in the correct manner.

Training continues to be a priority and over the past year, alongside the delivery of face-to-face training, we rolled out our mandatory online safeguarding training for all colleagues. Throughout 2024-2025 we continued running bi-monthly awareness building sessions, covering a broad range of safeguarding topics, and regular drop-in sessions for colleagues to seek support and advice for all matters relating to safeguarding and risk management.

Throughout 2024-2025 we reviewed our safeguarding practices across the organisation, in relation to the security of IT devices used by Whizz Kidz colleagues. As a result of this review, we implemented a number of different measures to improve digital security. Another focus was safer recruitment, ensuring safer recruitment practices were embedded across all teams within the organisation. We continually review and update all safeguarding and associated policies to ensure they remain compliant with current legislation and best practices.

Fundraising regulation and compliance

Whizz Kidz is committed to fundraising in a way that is legal, honest and open, in line with the Fundraising Regulator and the Code of Fundraising Practice. Our experienced fundraising team ensure we provide our supporters and fundraisers with the guidance, advice and fundraising materials they need. We do not use any third-party agencies and received no complaints in 2024-2025 about our fundraising practices.

Whizz Kidz is registered with the Fundraising Preference Service, a scheme that people can use to register and ask for companies to stop contacting them. Whizz Kidz received no such cancellation requests during the year.

We monitor and manage our fundraising regulation and compliance through a combination of training programmes, internal processes, internal audits and quarterly management reporting. This takes into consideration the collection and use of personal data, frequency of contact, how to identify and support vulnerable people, as well as compliance and regulatory requirements.

TRUSTEES' REPORT

Equity, diversity and inclusion

Whizz Kidz is committed to being an equal opportunities employer. This means that decisions concerning all aspects of employment will be based on the needs of the organisation and not any assumptions based on sex, race, age, disability, gender assignment, sexual orientation, married or civil partnership status, pregnancy or maternity, religion or belief, or any other characteristics. All colleagues are required to abide by equity, diversity, and inclusion principles.

We have an action plan in place to help us with our goal to become an even more diverse and inclusive organisation.

We are a Disability Confident Employer and are working towards achieving Disability Confident Leader status.

Environmental impact

We are committed to minimising the impact of our activities on the environment without affecting the delivery of the purpose of the Charity.

We encourage environmental responsibility amongst everyone who plays a part in helping Whizz Kidz achieves its goals, including our colleagues, volunteers, Trustees, suppliers and donors.

Our environmental policy, which includes reducing waste, recycling, working with environmentally conscious suppliers and manufacturers, minimising travel and energy usage, applies to all parts of our business including our NHS services, our community teams and our London office.

Public benefit

In accordance with the Charities Act 2011, the Board of Trustees regularly monitors and reviews the success of the organisation in meeting its key objectives. The Trustees confirm, in the light of Charity Commission guidance, that these aims fully meet the public benefit test and that all the activities of the Charity, described in the Trustees' annual report, are undertaken in pursuit of these aims.

Financial review

During 2023, Whizz Kidz changed its reporting period from ending on 31 December 2023, to ending on 31 March 2024. This change was made to align the financial reporting period with operational and strategic planning cycles.

As a result, the comparative data covers a 15-month period from 1 January 2023, to 31 March 2024 and is not directly comparable to the current period.

Where relevant, additional information has been included to aid in the comparability of the financial results between the periods.

TRUSTEES' REPORT

Group

Total Group income dropped from £9.25 million for the 15 month period to 31 March 2024 down to £7.09 million for the year to the end of March 2025. Whizz Kidz made an overall loss during the year of £138,000. Total reserves fell from £2.39 million down to £2.25 million.

Subsidiary – Whizz-Mobility C.I.C.

Income dropped from £1.88 million in the previous year down to £1.39 million.

Total expenditure also dropped from £1.84 million in the previous year down to £1.29 million. Gift Aid made to the parent charity, Whizz Kidz, under deed of covenant increased to £96,000 (2024: £41,000).

Reserves policy

The Whizz Kidz reserves policy aims to achieve the correct balance in terms of ensuring that charitable donations are used on a timely basis for the purposes of the Charity and ensuring that the Charity has a level of reserves which will help to ensure it is sustainable in the long term.

Trustees annually consider the optimum level of reserves for the Charity and have agreed a policy that increases the unrestricted free reserves to a level which equates to six months of operating expenditure. The reserves policy is set with regard to income and expenditure forecasts, reliability of funding, risks and external economic conditions and future needs and opportunities.

The Trustees consider that six months is a level which will ensure the long-term stability of the charity but not at an excessive level, meaning the aims of the objectives of the charity will still be delivered.

The level of free unrestricted reserves at 31 March 2025 is £0.925 million (31 March 2024: £1.054 million). This equates to just under three months of Charity operating expenditure. Trustees aim to increase reserves to six months by the end of 2025-2026 by using both a contribution in the 2025-2026 budget together with any surplus net income that is generated during this period.

Trustees will be formally updating the reserves policy during 2025-2026.

Going concern

Accounting standards require the Trustees to consider the appropriateness of the going concern basis when preparing the financial statements. The Trustees have taken the following actions and, based on the outcomes of these, do not believe there to be any material uncertainties over the Group's ability to continue as a going concern:

- The Trustees have reviewed and approved the budget assumptions for the 12-month period ending 31 March 2026.
- The Trustees have considered the period beyond 2025-2026, including the 12 months ending 31 March 2026-2027, agreeing a strategy to deliver both growth and stability.
- The Trustees have considered the risks and different scenarios involved in generating sufficient income to deliver the budget.
- The Trustees have considered the ability of the Charity to reduce costs where budgeted income is at risk and have considered the level of Reserves.

TRUSTEES' REPORT

Future plans

Whizz Kidz's new 2025-2028 strategy has the following key performance indicators:

- Grow the independence of 2,500 young people with wheelchairs and equipment
- Bring confidence to 3,000 young people thorough our UK-wide programmes
- Set the agenda for children and young people's wheelchair service commissioning
- Raise £12million income annually to further our impact

Disclosure of information to auditor

Each of the persons who are Trustees at the time when this Trustees' Report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charitable group's auditor is unaware;
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charitable group's auditor is aware of that information;
- The Charity has taken advantage of the small companies exemption.

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



Dr Anne Gordon
Acting Chair of Trustees

Date: 1 October 2025

TRUSTEES' REPORT

Trustees' responsibilities statement

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

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and the group and of the income resources and application of resources, including the income and expenditure, of the charitable group for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable group will continue in operation.

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

Independent Auditor's Report to the Members of Whizz Kidz for the year ended 31 March 2025

Opinion

We have audited the financial statements of Whizz-Kidz (the 'parent charitable company') and its subsidiary (the 'group') for the year ended 31 March 2025 which comprise the Consolidated Statement of Financial Activities, the Charity Statement of Financial Activities, the Group and Charity Balance Sheets, the Consolidated Statement of Cash Flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and parent charitable company's affairs as at 31 March 2025, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Trustee Investment (Scotland) Act 2005 and regulations 6 and 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the audit of the financial statements section of our report. We are independent of the group and parent charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our ethical responsibilities in accordance with requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate. Our evaluation of the Trustees' assessment of the entity's ability to continue to adopt the going concern basis of accounting included critical reviews of budgets and forecasts provided.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

Independent Auditor's Report

Other information

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

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' report (incorporating the Directors' report) for the financial period for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' report (incorporating the Directors' report) has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the group and parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 or the Charities Accounts (Scotland) Regulations 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company's financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the Directors' report and from the requirement to prepare a strategic report.

Responsibilities of Trustees

As explained more fully in the Trustees' responsibilities statement included in the Trustees' Annual Report, the Trustees (who are also the Directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Independent Auditor's Report

In preparing the financial statements, the Trustees are responsible for assessing the group's and parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

- Obtaining an understanding of the legal and regulatory frameworks that the entity operates in, focusing on those laws and regulations that had a direct effect on the financial statements;
- Enquiry of management to identify any instances of known or suspected instances of fraud;
- Enquiry of management and those charged with governance around actual and potential litigation and claims;
- Enquiry of management about any instances of non-compliance with laws and regulations;
- Reviewing the design and implementation of control systems in place;
- Testing the operational effectiveness of the controls;
- Performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness;
- Evaluating the business rationale of significant transactions outside the normal course of business;
- Reviewing accounting estimates for bias;
- Reviewing minutes of meetings of those charged with governance;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

Independent Auditor's Report

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

Use of this report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and to the charitable company's Trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Sudhir Singh FCA (Senior Statutory Auditor)
For and on behalf of MHA, Statutory Auditor
London, United Kingdom

Date: 18 November 2025

MHA is the trading name of MHA Audit Services LLP, a limited liability partnership in England and Wales (registered number OC455542).

TRUSTEES' REPORT

Reference and Administrative Information

Registered name of the Charity: Whizz Kidz

Charity number: 802872

Company number: 2444520

OSCR number: SC042607

Registered office and operational address

30 Park Street, London SE1 9EQ

Trustees

Sir Crispin Davis (Chair) (to 5th June 2025)

Dr Charles Fairhurst

Dr Anne Gordon

Steve Ingham

Daniel Mathews

Fiona McSwein

Arunima Misra

After six years as chair of the board of trustees, Sir Crispin Davis retired from his role on 5 June 2025. We are incredibly grateful for the time, energy and commitment he has so generously brought to the organisation throughout his tenure as Chair.

Chief Executive

Sarah Pugh

Senior Management Team

Rachel Backshall – Director of Fundraising and Communications (to 31 March 2025)

Tania Hummel – Director of People and Engagement

Stuart Popple – Director of Finance and Corporate Services

Jon Sawford – Director of Services and Influencing

Bankers

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

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

Auditors

MHA, 6th Floor, 2 London Wall Place, London EC2Y

Solicitors

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

The Trustees confirm that the annual report and financial statements of the charity comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) as amended by Update Bulletin 1 (effective 1 January 2015).

FINANCIAL STATEMENTS

Consolidated Statement of Financial Activities

(Incorporating an income and expenditure account)

For the year ended 31 March 2025

	Note	Unrestricted	Restricted	Endowment	Year ended 31/03/25 Total	Unrestricted	Restricted	Endowment	15-month period ended 31/03/24 Total
		£'000s	£'000s	£'000s	£'000s	£'000s	£'000s	£'000s	£'000s
Income									
Voluntary Income	3	3,167	1,063	-	4,230	4,341	1,937	-	6,278
Income from Charitable activities	2	-	1,425	-	1,425	-	1,039	-	1,039
Contract Income	4	1,384	-	-	1,384	1,879	-	-	1,879
Other Income	5	7	-	-	7	8	-	-	8
Investment Income		40	7	-	47	30	15	-	45
Total Income		4,598	2,495	-	7,093	6,258	2,991	-	9,249
Expenditure									
Fundraising	6	1,803	44	-	1,847	2,851	55	-	2,906
Charitable Activities									
Campaigns and Awareness	6	513	78	-	591	504	128	-	632
Mobility Equipment	6	640	927	-	1,567	892	1,218	-	2,110
Clinical Services	6	1,100	719	-	1,819	1,335	841	-	2,176
Young People's Services	6	589	818	-	1,407	629	632	-	1,261
Total Expenditure		4,645	2,586	-	7,231	6,211	2,874	-	9,085
Net (Expenditure) / Income		(47)	(91)	-	(138)	47	117	-	164
Transfers between funds	18	-	316	(316)	-	-	293	(293)	-
Net Movement in funds		(47)	225	(316)	(138)	47	410	(293)	164
Total Funds brought Forwards		1,098	632	655	2,385	1,051	222	948	2,221
Total Funds carried Forwards		1,051	857	339	2,247	1,098	632	655	2,385

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. The notes from pages 24-39 form part of the accounts. Movement in funds are disclosed in Note 17 of the financial statements.

FINANCIAL STATEMENTS

Charity Statement of Financial Activities

(Incorporating an income and expenditure account)

For the 12 month period ending 31 March 2025

	Note	Unrestricted	Restricted	Endowment	Year ended 31/03/25 Total	Unrestricted	Restricted	Endowment	15-month period ended 31/03/24 Total
		£'000s	£'000s	£'000s	£'000s	£'000s	£'000s	£'000s	£'000s
Income									
Voluntary Income	3	3,167	1,063	-	4,230	4,341	1,937	-	6,278
Income from Charitable activities	2	-	1,425	-	1,425	-	1,039	-	1,039
Other Income	4	26	-	-	26	21	-	-	21
Investment Income	5	40	7	-	47	30	15	-	45
Gift Aid Donation	13	96	-	-	96	41	-	-	41
Total Income		3,329	2,495	-	5,824	4,433	2,991	-	7,424
Expenditure									
Fundraising	6	1,803	44	-	1,847	2,559	55	-	2,614
Charitable Activities	6								
Campaigns and Awareness	6	513	78	-	591	480	128	-	608
Mobility Equipment	6	-	927	-	927	22	1,218	-	1,240
Clinical Services	6	471	719	-	1,190	694	841	-	1,535
Young People's Services	6	589	818	-	1,407	631	632	-	1,263
Total Expenditure		3,376	2,586	-	5,962	4,386	2,874	-	7,260
Net (Expenditure) / Income		(47)	(91)	-	(138)	47	117	-	164
Transfers between funds	18	-	316	(316)	-	-	293	(293)	-
Net Movement in funds		(47)	225	(316)	(138)	47	410	(293)	164
Total Funds brought Forwards		1,098	632	655	2,385	1,051	222	948	2,221
Total Funds carried Forwards		1,051	857	339	2,247	1,098	632	655	2,385

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. The notes from pages 24-39 form part of the accounts. Movements in funds are disclosed in Note 18 to the financial statements.

FINANCIAL STATEMENTS

Balance Sheet

As at 31 March 2025

		The Group		The Charity	
	Note	31/03/25	31/03/24	31/03/25	31/03/24
		£'000s	£'000s	£'000s	£'000s
Fixed Assets					
Tangible Assets	12	126	44	126	44
Intangible Assets	12	382	205	382	205
		508	249	508	249
Current Assets					
Debtors	14	1,223	807	1,191	840
Cash and Cash Equivalents	18	1,181	2,184	1,037	1900
		2,404	2,991	2,228	2,740
Liabilities					
Creditors (amounts falling due within one year)	15	(655)	(855)	(504)	(604)
		1,739	2,136	1,724	2,136
Net Current Assets					
		2,247	2,385	2,232	2,385
Total Assets less Current Liabilities					
		2,247	2,385	2,232	2,385
Funds					
Restricted Income Funds	17	857	632	857	632
Edward Gostling Endowment Fund	17	339	655	339	655
Unrestricted Income Funds					
Unrestricted funds held as tangible fixed assets	16	126	44	126	44
Free Reserves	17	925	1,054	925	1,054
		1,051	1,098	1,051	1,098
Total Unrestricted Funds					
		2,247	2,385	2,247	2,385

The notes from page 24-38 form part of the accounts. The financial statements of Whizz Kidz (register charity number 2444520) were approved by the board of directors and authorised for issue on 1st October 2025. They were signed on its behalf by:



Dr Anne Gordon
Acting Chair of Trustees

Date: 1 October 2025

FINANCIAL STATEMENTS

Consolidated Statement of Cash Flows

For the year ended 31 March 2025

		Year ended 31/03/2025		15 Month Period ended 31/03/2024	
	Note	£'000s	£'000s	£'000s	£'000s
Cash flows from operating activities					
Net (Expenditure) / Income for the reporting period			(138)		164
Depreciation	12	44		78	
Interest		(40)		(45)	
(Increase) in debtors		(416)		(138)	
(Decrease) / Increase in creditors		(190)		111	
			(602)		6
Net Cash provided by operating activities			(740)		170
Cash flows from investing activities					
Dividends, interest and rents from investments		40		45	
Purchase of fixed assets		(133)		(10)	
Assets under construction		(177)		(205)	
Fixed assets disposal income		7		-	
Net cash used in investing activities			(263)		(170)
Change in cash and cash Equivalents in the period			(1,003)		2,184
Cash and cash equivalents at the beginning or the period			2,184		-
Cash and cash equivalents at the end of the period			1,181		2,184

The charity had no debt brought forward or carried forward.

Notes to the Financial Statements

For the year ending 31st March 2025

1. Accounting Policies

a) Basis of preparation

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

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

The functional and presentation currency of Whizz-Kidz is considered to be pounds sterling because that is the currency of the primary economic environment in which the charity operates.

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

These financial statements consolidate the results of the Charity and its wholly-owned subsidiary Whizz-Mobility C.I.C. on a line by line basis. Transactions and balances between the charitable company and its subsidiary have been eliminated from the consolidated financial statements. Balances between the two companies are disclosed in the notes of the charitable company's balance sheet.

The Charity is incorporated in the UK and has a registered office in London.

b) Public benefit entity

The charitable company and group meet the definition of a public benefit entity under FRS 102.

c) Going concern

The Board of Trustees has reviewed the charity's financial position (see the Trustees' report for a more detailed review on going concern) and consequently believes there are sufficient resources to manage any foreseeable operational or financial risks. The Board therefore considers there is a reasonable expectation that the charity has adequate resources to continue as a going concern for at least a year from the date of signing the financial statements with no identified material uncertainties. 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.

Notes to the Financial Statements

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 and 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.

The Trustees have exercised their judgement in determining that the charity is entitled to recognise as income a total of £600,000 in PPL funding, which has not yet been received as at the reporting date. This decision is based on the certainty of the charity's eligibility for the funding, in accordance with the relevant funding agreements and the applicable accounting standards. This approach continues the treatment adopted in the 2023-2024 period.

f) Donations of gifts, services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item or received the service, any conditions associated with the donation have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. While we are hugely appreciative of the services provided by our volunteers, in accordance with the Charities SORP (FRS 102), volunteer time is not recognised in the financial statements. Whizz-Kidz volunteer hours in 2024-2025 were approximately 719 hours (2023-2024: 1,161 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.

Notes to the Financial Statements

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes which can be used at the discretion of the trustees.

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

A gift of endowment where trustees have the power to convert the endowment funds into income represent expendable endowments. A gift of expendable endowment provides the trustees with a power to convert all or part of it into income.

i) Expenditure and irrecoverable VAT

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

- Costs of raising funds relate to the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose; and
- Expenditure on charitable activities includes the costs of delivering services undertaken to further the purposes of the charity and their associated support costs.

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

j) Costs of mobility equipment

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

k) Allocation of support costs

Resources expended are allocated to the particular activity where the cost relates directly to that activity. All support costs including governance costs (see note 6 on page 31) are allocated to activities on the basis of the number of staff employed in each activity as per note 9 on page 34.

l) Operating leases

Rental charges are charged on a straight line basis over the term of the lease. Rent holidays where applicable, are spread evenly over the lease term.

m) Intangible and Tangible fixed assets

Intangible and tangible fixed assets are capitalised at cost where the purchase price exceeds £500. Amortisation and depreciation, respectively, are provided to write off the cost of assets on a straight-line basis over their expected useful lives as follows:

- Software and website development:
- Leasehold improvements: lease term
- Motor vehicles: 4 years
- Fixtures, fittings and computer equipment: 3-5 years

Depreciation and amortisation 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.

Notes to the Financial Statements

Assets under construction are not depreciated until they are brought into use. At that point, they will be transferred to a separate asset category and depreciation will commence.

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) Investment in subsidiaries

Investment 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.

Notes to the Financial Statements

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.

2. Income from charitable activities

	Unrestricted	Restricted	Year ended 31/03/25 Total	Unrestricted	Restricted	15 Month period ended 31/03/2024 Total
	£'000s	£'000s	£'000s	£'000s	£'000s	£'000s
Corporate	-	261	261	-	-	-
Statutory and Trusts (3a)	-	1,164	1,164	-	1,039	1,039
Total	-	1,425	1,425	-	1,039	1,039

3. Voluntary income

	Unrestricted	Restricted	Year ended 31/03/25 Total	Unrestricted	Restricted	15 Month period ended 31/03/2024 Total
	£'000s	£'000s	£'000s	£'000s	£'000s	£'000s
Corporate	218	403	621	847	536	1,383
Marathons and Challenge Events	1,365	35	1,400	1,789	7	1,796
Individual Giving	252	4	256	247	5	252
Legacies	46	-	46	26	-	26
Major Donors	209	50	259	59	43	102
Statutory and Trusts (3a)	1,077	571	1,648	1,373	1,346	2,719
Total	3,167	1,063	4,230	4,341	1,937	6,278

Notes to the Financial Statements

3a Statutory income

	Unrestricted	Restricted	Year ended 31/03/25 Total	Unrestricted	Restricted	15 Month period ended 31/03/2024 Total
	£'000s	£'000s	£'000s	£'000s	£'000s	£'000s
National Lottery Community Fund (Scotland)	-	78	78	-	117	117
Welsh Government	-	100	100	-	72	72
Community Infrastructure Levy Neighbour Fund	-	-	-	-	10	10
Total	-	178	178	-	199	199

3a) Trusts

	Unrestricted	Restricted	Year ended 31/03/25 Total	Unrestricted	Restricted	15 Month period ended 31/03/2024 Total
	£'000s	£'000s	£'000s	£'000s	£'000s	£'000s
Bernard Lewis Family Charitable Trust	75	-	75	100	-	100
CareTech Foundation	-	41	41	-	16	16
Colyer-Ferguson	-	20	20	-	20	20
Crispin Davis Family Trust	50	-	50	-	50	50
Fidelity Foundation	-	-	-	-	122	122
Florence Nightingale Trust	-	35	35	-	29	29
Garfield Weston Foundation	50	-	50	-	-	-
Hargreaves Foundation	-	81	81	-	51	51
Henry Oldfield Trust	-	20	20	-	-	-
Joseph Patrick Memorial Trust	-	20	20	-	-	-
Kentown Wizard Foundation	-	70	-	-	345	345
Lawson Trust	-	-	-	-	10	10
Leon Crouch Foundation	-	-	-	-	20	20
Motability Foundation	-	814	814	-	1,039	1,039
People's Postcode Lottery	650	-	650	1,200	-	1,200
RS Macdonald Charitable Trust	-	15	15	-	30	30
Sterling Charity	-	15	15	11	-	11
Zochonis Trust	-	11	11	-	20	20
Others	252	415	737	62	633	695
Trust Total	1,077	1,557	2,634	1,373	2,385	3,758

Notes to the Financial Statements

4. Contract income

	Unrestricted	Restricted	Year ended 31/03/25 Total	Unrestricted	Restricted	15 Month period ended 31/03/2024 Total
	£'000s	£'000s	£'000s	£'000s	£'000s	£'000s
Whizz-Mobility C.I.C. NHS Income	1,384	-	1,384	1,723	-	1,723
Fundraising Commercial Income	-	-	-	156	-	156
Total	1,384	-	1,384	1,879	-	1,879

Whizz-Mobility C.I.C. received income through a NHS contract of £1,384 million (2023-2024: £1,723 million). The income is not classified as charitable income as the funding is used to provide services which are wider than those provided by the charity. There were no unfulfilled conditions at end of the year.

5. Other income

	Unrestricted	Restricted	Year ended 31/03/25 Total	Unrestricted	Restricted	15 Month period ended 31/03/2024 Total
	£'000s	£'000s	£'000s	£'000s	£'000s	£'000s
Gain on Fixed Asset Disposal	7	-	7	-	-	-
Other	-	-	-	8	-	8
Total	7	-	7	8	-	8

Notes to the Financial Statements

6. Analysis of expenditure – current period

	Charitable Activities					
	Fundraising	Campaigns and Awareness	Mobility Equipment	Clinical Services	Young People's Services	2024-2025 Total
	£'000s	£'000s	£'000s	£'000s	£'000s	£'000s
Direct Costs:						
Staff Costs (Note 8)	1,078	312	-	1,077	685	3,152
Promotion and Advertising	61	104	-	-	12	177
Travel and Accommodation	4	2	-	42	44	92
Marathons and Challenge Events	179	-	-	-	-	179
Wheelchairs and Mobility Equipment	-	-	1,567	-	-	1,567
Recruitment and Training	30	6	-	1	2	9
Depreciation	-	-	-	4	-	4
Other Direct Costs	136	35	-	279	323	773
Total Direct Costs	1,488	459	1,567	1,403	1,066	5,983
Support Costs:						
Staff Costs (Note 8)	178	66	-	207	169	620
Rent, Rates, Insurance and Services	100	37	-	116	95	348
Support IT Contracts	27	10	-	32	26	95
Recruitment and Training	5	2	-	5	4	16
Legal	4	1	-	4	3	12
Bank Fees	1	-	-	1	1	3
Depreciation	11	4	-	13	11	39
Other Support Expenses	9	3	-	10	8	30
Governance Costs:						
Staff Costs (Note 8)	8	3	-	9	8	28
Other Support Expenses	16	6	-	19	16	57
Total Support and Governance	359	132	-	416	341	1,248
Total Expenditure	1,847	591	1,567	1,819	1,407	7,231
Charity-Only Expenditure	1,847	591	927	1,190	1,407	5,962

The above table show the group expenditure of both the charity and Whizz-Mobility C.I.C. The expenditure figures for Whizz-Mobility C.I.C. are included in Note 13. The charity only totals are included separately in the above table.

Notes to the Financial Statements

Previous year 15 month period ended 31/03/2024

	Charitable Activities					15 Month period ended 31/03/2024 Total
	Fundraising	Campaigns and Awareness	Mobility Equipment	Clinical Services	Young People's Services	
	£'000s	£'000s	£'000s	£'000s	£'000s	£'000s
Direct Costs:						
Staff Costs (Note 8)	1,444	383	-	1,292	701	3,820
Promotion and Advertising	386	41	-	-	14	441
Travel and Accommodation	15	-	-	68	45	128
Marathons and Challenge Events	253	-	-	-	-	253
Wheelchairs and Mobility Equipment	-	-	2,110	-	-	2,110
Recruitment and Training	64	5	-	2	5	76
Depreciation	-	-	-	12	-	12
Wheelchair Project Fees	-	-	-	2	-	2
Other Direct Costs	175	70	-	283	187	715
Total Direct Costs	2,337	499	2,110	1,659	952	7,557
Support Costs:						
Staff Costs (Note 8)	278	66	-	251	149	744
Rent, Rates, Insurance and Services	179	42	-	161	96	478
Support IT Contracts	16	4	-	15	8	43
Recruitment and Training	17	4	-	16	9	46
Legal	7	1	-	6	4	18
Bank Fees	1	-	-	1	1	3
Depreciation	24	6	-	21	13	64
Other Support Expenses	14	3	-	13	8	38
Governance Costs						
Staff Costs (Note 7)	13	3	-	13	8	37
Other Support Expenses	20	4	-	20	13	57
Total Support and Governance	569	133	-	517	309	1,528
Total Expenditure	2,906	632	2,110	2,176	1,261	9,085
Charity Only Expenditure	2,614	608	1,240	1,537	1,261	7,260

The above table show the group expenditure of both the charity and Whizz-Mobility C.I.C. The expenditure figures for Whizz-Mobility C.I.C. included in Note 13. The charity only totals are included separately in the above table.

Notes to the Financial Statements

7. Income resources

This is after charging / (crediting)

	Year ended 31/03/25	15 Month Period ended 31/03/2024
	£'000s	£'000s
Depreciation	44	78
Operating Lease Rental		
Property	173	-
Equipment	27	11
Auditor Remuneration (excluding VAT)		
Audit of the Financial Statements		
Group	30	19
Charity	26	16

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

Staff costs were as follows:

	Year ended 31/03/25	15 Month Period ended 31/03/2024
	£'000s	£'000s
Salaries	3,174	3,859
Redundancy and termination costs	59	44
Social Security	321	378
Pension contributions	165	194
Health Insurance	20	39
Temporary staff	61	87
Total	3,800	4,601

The policy for redundancy and termination costs is to account for them when the commitment is made. Redundancy and termination costs are made up of contractual amounts of £47k (2023-2024: £29k) and non-contractual amounts of £12k (2023-2024: £15k). The non-contractual payments were made after receiving advice in order to settle potential employment disputes and avoid the risk of legal costs. Trustees believe that the payments were made in the best interests of the Charity.

The following number of employees received employee benefits (excluding employer pension and employer national insurance costs) between:

Notes to the Financial Statements

	Year ended 31/03/25	15 Month Period ended 31/03/2024
Employee Benefit Band	No.	No.
£60,000 - £69,999	5	5
£70,000 - £79,999	1	3
£80,000 - £89,999	-	1
£90,000 - £99,999	2	-
£100,000 - £109,999	-	1
£110,000 - £119,999	1	2
£130,000 - £139,999	1	-
£150,000 - £159,999	-	1

The total remuneration, including pension contributions and employer national insurance contributions, for key management personnel, amounted to £574,884 (2023-2024: £660,991). This decrease reflects the different length of accounting periods, adjustments in salaries and the restructuring of certain roles.

Key management personnel in the period included Trustees and:

- Chief Executive: Responsible for overall leadership and direction of the organisation.
- Director of People and Engagement: Oversees employee engagement and organisational culture.
- Director of Services and Influencing: Manages service delivery and plays a key role in our policy work.
- Director of Fundraising and Communications: Leads fundraising, marketing and communications.
- Director of Finance and Corporate Services: Ensures financial health and compliance

The charity Trustees were not paid expenses and were not paid or received any other benefits from employment with the charity in the year (2023-2024: £nil).

9. Employee Numbers

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

	Year ended 31/03/25	15 Month Period ended 31/03/2024
	No.	No.
Mobility Services	22.0	24.0
Campaigns and Awareness	7.0	5.0
Young People's Services	18.0	16.0
Fundraising	19.0	25.0
Support	2.8	2.8
Governance	0.2	0.2
Total	69.0	76.0

Notes to the Financial Statements

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

	Year ended 31/03/25	15 Month Period ended 31/03/2024
	No.	No.
Total	80	82

10. Related Party Transactions

Unrestricted donations totalling £50,100 (£50,000 Sir Crispin Davis Charitable Trust and £100 Dr Charlie Fairhurst) were received during the year (2023-2024: £13,357 from three trustees). No restricted donations were received during the year (2023-2024: £55,000 from two trustees).

11. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes. Profits of the subsidiary Whizz-Mobility C.I.C. are gifted to the parent charity under a deed of covenant. There is no tax charge in the current or prior period.

12. Tangible and Intangible Fixed Assets

	Tangible Assets				Intangible Assets	Total
	Leasehold Property	Fixture and Fittings	Computer Equipment	Motor Vehicles	Assets under Construction	
	£'000s	£'000s	£'000s	£'000s	£'000s	£'000s
Cost						
At 31 March 2024	88	71	179	29	205	572
Additions	129	-	4	-	177	310
Disposals	(88)	(43)	(76)	-	-	(207)
At 31 March 2025	129	28	107	29	382	675
Depreciation						
At 31 March 2024	88	51	159	25	-	323
Charge for the year	11	12	17	4	-	44
Eliminated on disposal	(88)	(36)	(76)	-	-	(200)
At 31 March 2025	11	27	100	29	-	167
Net book value						
At 31 March 2025	118	1	7	-	382	508
At 31 March 2024	-	20	20	4	205	249

All of the above assets are used for charitable purposes.

13. Subsidiary Undertaking

The charitable company owns the whole of the issued ordinary share capital of Whizz-Mobility C.I.C. (company number 04210138) which was registered as community interest company in October 2011 and was incorporated in the United Kingdom on 2 May 2001. Whizz-Mobility C.I.C.'s registered office is the same as the charity registered office on page 19. All activities have been

Notes to the Financial Statements

consolidated on a line by line basis in the statement of financial activities. Taxable profits are gift aided to the charitable company via deed of covenant. A summary of the results of the subsidiary is shown below:

	Year ending 31/03/25	15 Month Period ended 31/03/24
	£'000s	£'000s
Income	1,384	1,879
Expenditure	(1,288)	(1,838)
Net Income for the financial period	96	41
Gift Aid to parent undertaking	(96)	(41)
Result for the financial period	-	-

Aggregate capital and reserves of Whizz-Mobility C.I.C. as at 31 March 2025 were £1 (2023-2024: £1)

14. Debtors

	The Group		The Charity	
	31/03/25	31/03/24	31/03/25	31/03/24
	£'000s	£'000s	£'000s	£'000s
Prepayments	342	241	339	237
Other debtors	27	22	27	22
VAT receivable	65	-	-	-
Accrued income	752	465	737	465
Due from subsidiary company	-	-	88	116
Trade debtors	37	79	-	-
Total	1,223	807	1,191	840

15. Creditors: amounts falling due within one year

	The Group		The Charity	
	31/03/25	31/03/24	31/03/25	31/03/24
	£'000s	£'000s	£'000s	£'000s
Trade creditors	194	284	155	253
Creditors for mobility equipment	52	281	40	154
Taxation and social security	121	103	121	103
VAT payable	-	4	-	-
Accruals	298	183	188	94
Total	665	855	504	604

There was no deferred income at either reporting period.

Notes to the Financial Statements

16. Analysis of group net assets between funds

	General Unrestricted	Restricted Fund	Endowment	Total Funds
	£'000s	£'000s	£'000s	£'000s
Year ended 31/03/2025				
Tangible fixed assets	126	-	-	126
Intangible assets	-	382	-	382
Current assets	1,423	649	332	2,404
Current liabilities	(491)	(174)	-	(665)
Net Assets 31 March 2025	1,058	857	332	2,247
15 month Period ended 31/03/2024				
Tangible fixed assets	44	-	-	44
Current assets	1,610	1,179	655	3,444
Current liabilities	(556)	(547)	-	(1,103)
Net Assets 31 March 2024	1,098	632	655	2,385

17. Movement in funds

a) Year ended 31 March 2025

	At 1 April 2024	Income	Expenditure	Transfers	At 31 March 2025
	£'000s	£'000s	£'000s	£'000s	£'000s
Restricted funds:					
Mobility equipment	477	847	(847)	-	477
Edward Gostling	-	7	(323)	316	-
Clinical Services	88	788	(623)	-	253
Young People's Services	67	853	(793)	-	127
Total Restricted Funds	632	2,495	(2,586)	316	857
Expendable Endowment					
Edward Gostling Endowment Fund	655	-	-	(316)	339
Unrestricted Funds:					
Unrestricted funds	1,098	4,598	(4,645)	-	1,051
Total Funds	2,385	7,093	(7,231)	-	2,247

Description of the funds are on page 38.

Notes to the Financial Statements

b)15 Month Period ended 31/03/2024

	At 1 January 2023	Income	Expenditure	Transfers	At 31 March 2024
	£'000s	£'000s	£'000s	£'000s	£'000s
Restricted funds:					
Mobility equipment	39	1,709	(1,271)	-	477
Edward Gostling	-	15	(308)	293	-
Clinical Services	(5)	772	(679)	-	88
Young People's Services	186	495	(614)	-	67
Wheels of Change	2	-	(2)	-	-
Total Restricted Funds	222	2,991	(2,874)	293	632
Expendable Endowment					
Edward Gostling Endowment Fund	948	-	-	(293)	655
Unrestricted Funds:					
Unrestricted funds	1,051	6,258	(6,211)	-	1,098
Total Funds	2,221	9,249	(9,085)	-	2,385

Fund descriptions

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

Clinical 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 confidence building experiences, wheelchair skills training and work placements

Wheels of Change Project

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

Edward Gostling Endowment Funds

The endowment fund is restricted to providing young people with mobility aids to assist their transition to further education and employment.

Transfers

The trustees have authorised the transfer of endowment funds to restricted funds to support activities outlined under the Edward Gostling Endowment Fund. This transfer complies with our governance policies and relevant legal requirements to ensure that funds are used in alignment with both donor intentions and organisational goals

Notes to the Financial Statements

18. Analysis of group cash and cash equivalents

	At 1 April 2024	Cash Flows	At 31 March 2025
	£'000s	£'000s	£'000s
Cash in hand	580	(3)	577
Short term deposits	1,604	(1,000)	604
Total group cash and cash equivalents	2,184	(1,003)	1,181

19. Operating lease commitments

	Property		Equipment	
	Year ended 31/3/25	15 Month Period ended 31/03/24	Year ended 31/03/25	15 Month Period ended 31/03/24
	£'000s	£'000s	£'000s	£'000s
Less than one year	106	-	12	33
One to five years	243	-	-	12
Total	349	-	12	45

20. Legal status of the charity

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

21. Change in reporting period

During the previous reporting period, Whizz-Kidz decided to change its reporting period from ending on 31 December to ending on 31 March. This change was made to align the financial reporting period with operational and strategic planning cycles.

As a result, the previous financial statements cover a 15-month period from 1 January 2023 to 31 March 2024. Comparatives for the current period, which cover the 12 months ended 31 March 2025, are therefore not directly comparable.

Where relevant, pro forma information and adjustments have been included to aid in the comparability of the financial results between the periods.

22. Post balance sheet events

None.



We're here
for young
wheelchair
users

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WHIZZ-KIDZ

England & Wales - Charity number 802872

Accounts

**WHIZZ
KIDZ**

**We're here
for young
wheelchair
users**



Whizz Kidz Annual Report and Accounts

2023-24

Whizz Kidz Annual Report and Accounts

2023-2024

Trustees' report for the 15 months ending 31 March 2024

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Trustees' report for the 15 months ending 31 March 2024

Our purpose

Why we exist

- An estimated 75,000 young people in the UK need a wheelchair to be mobile.
- Most young people aren't getting a wheelchair that fully meets their needs through their local services.
- For a young person, having the wrong wheelchair can lead to dependence on others, social isolation, poor mental health, pain and injury.
- Without the ability to be independent, young wheelchair users are restricted in their ability to socialise and participate in society.

Whizz Kidz is the UK's leading charity for young wheelchair users. We are here to empower young wheelchair users by providing the equipment, support and confidence building experiences they need, and campaigning for a more inclusive society.

Our vision

Our vision is a society in which every young wheelchair user is mobile, enabled and included.

Our values and behaviours

- **Our values are:** young people focused, ambitious, collaborative and inclusive.
- **Our behaviours are:** I seek to understand, I engage with others, I find solutions and I focus on growth.

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

Our strategic priorities

Our strategic priorities focus on three high level objectives to improve quality of life for young wheelchair users:

1. **Mobile: We will significantly increase our provision of high-quality wheelchairs to young people**

This priority is focused on increasing the number of young people we support who are unable to receive the essential mobility equipment they need from the NHS as well as ensuring that young people who apply receive equipment as quickly as possible. Our goal is to increase the number of young wheelchair users receiving equipment support from Whizz Kidz to 2,000 per year by the end of 2024-2025.

Trustees' report for the 15 months ending 31 March 2024

2. Enabled: We will provide confidence-building experiences for every young wheelchair user in the UK

This priority is focused on increasing the number of young people we support with confidence-building experiences. These experiences are delivered through Wheelchair Skills Training, Employability Skills Training and through UK-wide activity and club programmes.

Our goal is to increase the number of young wheelchair users accessing our programmes to 1,600 per year by 2024-2025. We will also support individual young people through an increase in partnerships and volunteers to bring services closer to where young people live. This will support the single largest reason for young people not being able to attend services, which is travel distance.

3. Included: We will work with young wheelchair users to create societal change and inclusion

This priority is focused on delivering long-term sustainable change and inclusion for young wheelchair users. Working with young people, the team is building key data and evidence to inform and lobby decision makers on changes that could be made in society for the benefit of young wheelchair users. Much of this work starts with the Kidz Board and their manifesto outlining the change they want to see.

Our key goal is to change NHS criteria and transform NHS Wheelchair Services in a way that ensures every young person gets the mobility equipment that fully meets their holistic needs.

Financial plans

To be able to deliver our strategic priorities, Whizz Kidz will need to raise more income. The aim is to reach total group income to £8 million for the 12-month period ending 31 March 2025.

Our performance during the 15 months ending 31 March 2024

2023-2024 overview

Our key priorities for 2023-2024 have been:

- Expanding our range of equipment and wheelchairs available, including power add-on
- Rolling out a specific programme of equipment provision for under-fives so that independence can be achieved from as early an age as possible
- Continuing to build our activity programmes across the UK and achieving accreditation for our Wheelchair Skills Training programme
- Lobbying for the transformation of NHS Wheelchair Services for children and young people and launching the Kidz Board manifesto
- Building awareness of the charity and income generation to meet the constant increase in demand for all our services
- Embedding youth engagement even further across all areas of the charity

Wheelchairs and equipment provision

During the period from January 2023 to April 2024, the clinical team supported 1,265 young people, significantly exceeding the target of 745.

The Whizz Kidz charity clinical team delivered equipment to 772 young people by running 130 clinics across the country. The engineering team completed 221 repair and maintenance appointments during this period. In 2023, we recruited four new clinicians, with three starting in 2024. These therapists have been instrumental in supporting the team to deliver high-quality care and services. Inflation has continued to increase the costs of equipment and parts for equipment driving an increase of 10% in our budgeted cost. Application rates have increased by 12.5% over the last financial year.

The referrals received by Tower Hamlets have returned to pre-COVID-19 levels. The team successfully managed to see 294 children and young people, against a target of 300. The complexity of referrals in Southend has increased, but the overall number of referrals is still below pre-pandemic levels seeing the team support 199 children and young people. In January 2024, Whizz Kidz began collaborating with Ross Care in Surrey, enhancing their team with a children's therapist. In this short time, the therapist has closed 50 cases.

The number of young people supported with wheelchair and equipment provision in 2023-2024 highlights the dedication and effectiveness of the Whizz Kidz clinical and engineering teams in maintaining high standards of service and ensuring timely support and equipment delivery to young people.

Trustees' report for the 15 months ending 31 March 2024

Activity programmes and clubs

Over the past 15 months we have provided support to young people 2,141 times (1,080 unique individuals). We have seen a significant increase in the demand for Wheelchair Skills Training. The team has delivered a total of 162 sessions; this is a combination of Wheelchair Skills Training, travel training and train the trainer sessions. Our training modules received accredited status with The Skills and Education Group in March 2023 and to date, 37 accredited training sessions have been completed. In 2024 we received £1,039,000 from the Motability Foundation to deliver Wheelchair Skills Training across England, Scotland and Wales - this funding has enabled us to expand our team.

Activity programmes continue to be popular with young people, both in person and online, with a total of 129 programme activities taking place across all regions. This was made up of 98 face-to-face activities and 31 virtual. The content of in-person activities ranged from indoor sky diving and water sports to cooking and craft sessions. The content of the virtual programmes consists of a virtual tour of a different country each month and an activity that is conducted as a group over the virtual platform. With each programme having outcomes linked to our Theory of Change, young people continue to increase in confidence, develop new skills and build relationships through attending programmes.

In addition, we ran four Kidz Max Days throughout the summer, attended by 78 families, 29 of whom were new to Whizz Kidz services.

Our sibling group continues to grow, with 72 young people now signed up and the sessions well attended. We have expanded the age range to support siblings up to the age of 15.

Our employability offering has been reviewed and rewritten and although employability has largely been on hold, due to lack of funding, we are in a position where we are ready to go once funding is secured.

We collect data to measure the impact of our services; of those who fed back during this period, 90% of respondents said they had fun at the sessions, 85% said they had tried something new and 97% said that Wheelchair Skills Training will help them to be more independent.

Policy and engagement

Our policy and engagement focus is across NHS campaigns and those led by Kidz Board as the voice of young wheelchair users.

NHS influencing continues and we have undertaken a pilot project with our NHS Wheelchair Services in Tower Hamlets looking at the impact of a dedicated paediatric service. We have proven that the Service offers waiting times of less than 18 weeks (Government standard); in some cases as low as 13 weeks. We are continuing to gather data

Trustees' report for the 15 months ending 31 March 2024

at the service. Evidence from this, and the research on under five equipment provision undertaken in 2022, enabled us to create a robust Ask of Government. We continue to work with partners in the NHS with the aim of proving the need for a dedicated paediatric wheelchair service in each ICB area. Our work included welcoming Shadow Secretary of State for Health and Social Care, Wes Streeting MP, to see a clinic and identify how Whizz Kidz makes an impact on the local service.

At their annual Showcase event, the Kidz Board launched their manifesto in front of an audience of 70 and on A Level results day 2023 (August) we launched the Kidz Board A-Z Guide of going to University. This year, this work has developed with the content from the A-Z Guide being used by UCAS and discussed with the Minister for Disabled People. The Kidz Board have focused on 24-hour access to free bus passes, leading a Freedom of Information request with all Travel Concession Authorities to gather data to speak to Government about in coming months. Kidz Board have met four times residentially with online meetings in between. Their representation has increased this year with members sitting on Advisory Panels for TfL and Great British Railways. The Board have also undertaken mystery shopping activities with Tesco and fed back to various leadership teams in Tesco driving change in trolley availability and self-scan checkouts.

Community Change projects continue to run with 10 delivered in 2023-2024. Projects included accessible sport in schools, inclusive play gardens and a wheelchair parade in the local community in Hackney.

Income generation

Income is traditionally generated through a programme of fundraising activity, including events participation, individual giving and relationships with corporate partners, trusts and foundations. Throughout 2023-2024, our fundraising activities were still very much being affected by world events and an increasing cost of living crisis so still challenging. Despite that the team had a successful year ending 2023 being one of The Times newspaper Christmas appeal recipients receiving a donation of £400K. The London Marathon has reached pre-pandemic income topping £1million.

We are now looking to the future and the need to increase our brand awareness and our levels of more sustainable income. We have worked on the development of our brand building campaign, to be launched in summer 2024 with social media and video being our primary medium to target the public and raise our awareness levels. This will be followed by a campaign to attract new donors and increase our database of supporters. In the first few months of 2024 we launched our new Major Donor programme with an appeal to halve our waiting lists for new equipment in the next three years. This campaign aims to bring in £3.6 million.

Trustees' report for the 15 months ending 31 March 2024

Financial review

During the year, Whizz Kidz changed its reporting period from ending on 31 December 2023, to ending on 31 March 2024. This change was made to align the financial reporting period with operational and strategic planning cycles.

As a result, the current financial statements cover a 15-month period from 1 January 1 2023, to 31 March 2024. Comparatives for the prior period, which cover the 12 months ended 31 December 2022, are not directly comparable.

Where relevant, pro forma information and adjustments have been included to aid in the comparability of the financial results between the periods.

Group

Total Group income grew from £6.75 million in 2022 to £9.25 million in 2023-2024. Whizz Kidz made an overall surplus of £164,000 during the 15 months ending 31 March 2024. Total reserves increased from £2.22 million in £2.39 million.

The cost-of-living crisis continued to impact the Charity with inflation increasing the cost of providing both wheelchair equipment and our activity programmes, and increasing the cost of our operating costs.

Subsidiary – Whizz-Mobility C.I.C.

Income grew to £1.88 million (2022: £1.52 million). The growth in income was from fundraising from the 'Morph's Epic Art Adventure in London' public trail held in 2023.

Total expenditure rose to £1.84 million (2022: £1.03 million). Gift aid made under deed of covenant was £0.04 million (2022: £0.49 million).

Our governance

Whizz Kidz is a charity, number 802872 and a company limited by guarantee, number 2444520; its Memorandum and Articles of Association constitute the governing documents. The Charity does not have share capital.

Whizz-Mobility CIC is a wholly owned subsidiary of Whizz Kidz with all profits donated to Whizz Kidz under Gift Aid. NHS partnership agreements are routed through Whizz-Mobility CIC.

We are registered as a charity with the Office of the Scottish Charity Regulator. In December 2023 we reported a serious incident to the Charity Commission. As at 31 March 2024 this is an ongoing situation.

Trustees' report for the 15 months ending 31 March 2024

Board

The Board of Trustees is responsible and accountable for the governance of the Charity. It met four times in the year. The Chief Executive is responsible for the day-to-day management of Whizz Kidz.

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

The Finance and Audit Committee reviews internal controls and the financial performance of the organisation. It also monitors the management of risk and the relationship with the external auditors; and oversees income generation activity and monitors progress against budget.

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

Additionally, the Kidz Board consists of 7 young people aged 18-25 who have direct experience of our services. The Kidz Board meets quarterly, with key personnel including the Chief Executive attending. The Kidz Board Chair attends meetings of the Board of Trustees at least once annually.

Remuneration

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

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.

The Chief Executive and Executive Team reporting directly to the Chief Executive are subject to the same remuneration policies as all other colleagues and have the same level of benefits available to them. The Chief Executive's salary is subject to approval by the Trustees.

Charity governance code

The Board uses the Charity Governance Code as its principal benchmark. As such, the Board is committed to continuous improvement and development in how we approach governance.

Trustees' report for the 15 months ending 31 March 2024

Recruitment and appointment of new Trustees

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

New members need to be proposed by a voting member or recommended by the Trustees. Members of the Charity guarantee to contribute an amount not exceeding £1 to the assets of the Charity in the event of winding up. The total number of such guarantees at 31 March 2024 was 8 (December 2022:7). The Trustees have no beneficial interest in the Charity.

Risk management

A risk management framework is agreed annually by the Board. This includes a Risk Register which has been developed to identify risks, mitigation, and contingency actions. This Risk Register is reviewed and updated monthly by the Executive Team. Risks are reviewed quarterly by the relevant Trustee Committee and quarterly by the Board of Trustees. On an annual basis, the Board agrees a risk threshold and prepares a risk appetite statement.

It is recognised that this system can only provide reasonable (not absolute) reassurance that major risks are being adequately managed.

This year, the main potential risks have included:

- Waiting times for equipment exceeding 24 weeks due to demand exceeding available budgets
- IT systems not fit for purpose

We monitor both waiting times and the capacity of our clinical team to deliver services, and we have launched a philanthropy campaign focused on clearing the waiting list. We proactively communicate with applicants to ensure expectations are managed. The IT systems not fit for purpose risk has been mitigated by a project to introduce a new organisational-wide CRM system together with numerous improvements to our IT security.

Our approach to safeguarding

Safeguarding and risk management is embedded in everything we do at Whizz Kidz. It is part of our culture and we have a number of policies and procedures in place to ensure the safety of all. We have a trained Safeguarding Lead and Safeguarding Officer to lead on all matters and a dedicated Incident Team to support, of which all members, including the Chief Executive, have received or will receive training in Safeguarding Level 3 - children, young people and adults. A member of the team is on call 24/7 to respond to any incidents

Trustees' report for the 15 months ending 31 March 2024

and provide support to colleagues. We have a clear incident reporting process and a robust risk management process which includes completion of a series of risk assessments before an event can take place. We also have Freedom to Speak up Guardians and we inform colleagues on how they can report any concerns anonymously.

Whizz Kidz continues to conduct quarterly safeguarding and risk audits with the results reviewed and discussed at a quarterly safeguarding and risk meeting with Heads of Departments from across the organisation. This meeting is an opportunity to discuss safeguarding and risk matters and to feed into the organisational risk register if necessary. We also review all incidents, with a quarterly report summarising all incidents and subsequent actions taken. This incident summary is reported to the Clinical Governance Committee and the Board of Trustees. We have a dedicated Trustee Safeguarding Lead on the Board of Trustees to offer advice and guidance when required and to ensure we respond to all safeguarding incidents in the correct manner.

Throughout 2023-2024 one of the focus areas for safeguarding across Whizz Kidz was training. Alongside the delivery of induction training, our safeguarding team reviewed the delivery model for refresher safeguarding training and facilitated several different sessions across the organisation. In total we delivered one induction session for Whizz Kidz colleagues (23 participants), one induction session for trainers (8 participants), one induction session for volunteers (6 participants) and eight safeguarding refresher sessions for colleagues (47 participants).

In addition to the formal training sessions, we identified a need for some awareness building sessions to be run online for the whole organisation to access, with the content to cover several different topics. We ran bi-monthly sessions throughout 2023-2024, covering a broad range of safeguarding topics. Towards the end of the year, we completed the NSPCC safeguarding and child protection self-assessment tool to audit our current arrangements and identify any areas for development. As a result of the audit, we reviewed and updated our safeguarding policy and associated policies with some key additions.

Fundraising regulation and compliance

Whizz Kidz complies with sector best practice. During 2023-2024 all fundraising was conducted by a Whizz Kidz team of employed fundraisers. Whizz Kidz monitors and manages its fundraising regulation and compliance through a combination of training programmes, internal processes, internal audits and quarterly management reporting. This takes into consideration the collection and use of personal data, frequency of contact, how to identify and support vulnerable people, as well as compliance and regulatory requirements.

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

Trustees' report for the 15 months ending 31 March 2024

supporter promise and organisational behaviour framework. Whizz Kidz is registered with the Fundraising Preference Service, a scheme that people can use to register and ask for companies to stop contacting them. Whizz Kidz received no such cancellation requests during the year.

Whizz Kidz has received no complaints in relation to our fundraising during the year (2022:nil).

Equity, diversity and inclusion

Whizz Kidz is committed to being an equal opportunities employer. This means that decisions concerning all aspects of employment will be based on the needs of the organisation and not any assumptions based on sex, race, age, disability, gender assignment, sexual orientation, married or civil partnership status, pregnancy or maternity, religion, or belief or any other characteristics. All colleagues are required to abide by equity, diversity and inclusion principles.

We have an action plan in place to help us with our goal to become an even more diverse and inclusive organisation.

We are a Disability Confident Employer and are working towards achieving Disability Confident Leader status in 2024-2025.

Environmental impact

We are committed to minimising the impact of our activities on the environment without affecting the delivery of the purpose of the Charity.

We encourage environmental responsibility amongst everyone who plays a part in helping Whizz Kidz achieve its goals, including our colleagues, volunteers, Trustees, suppliers and donors.

Our environmental policy, which includes reducing waste, recycling, working with environmentally conscious suppliers and manufacturers, minimising travel and energy usage, applies to all parts of our business including our NHS services, our community teams and our London office.

Public benefit

In accordance with the Charities Act 2011, the Board of Trustees regularly monitors and reviews the success of the organisation in meeting its key objectives. The Trustees confirm, in the light of the guidance, that these aims fully meet the public benefit test and that all the activities of the Charity, described in the Trustees' annual report, are undertaken in pursuit of these aims.

Trustees' report for the 15 months ending 31 March 2024

Reserves policy

The Whizz Kidz reserves policy aims to achieve the correct balance in terms of ensuring that charitable donations are used on a timely basis for the purposes of the Charity and ensuring that the Charity has a level of reserves which will help to ensure it is sustainable in the long term.

As a result of the pandemic, the Trustees have considered the optimum level of reserves for the Charity and agreed to a policy that increases the unrestricted free reserves to a level which equates to six months of operating expenditure.

The Trustees consider that six months is a level which will ensure the long term stability of the Charity but not at an excessive level, meaning the aims of the objectives of the Charity will still be delivered.

The level of free unrestricted reserves at 31 March 2024 is £1.05M (31 December 2022: £939,000). This equates to three months of Charity operating expenditure. The aim will be to increase reserves to six months by the end of 2024-2025 by using any surplus net income that is generated during this period.

The current cost-of-living crisis and the impact of inflation is a risk that will need to be managed to help the Charity achieve this objective.

Going concern

Accounting standards require the Trustees to consider the appropriateness of the going concern basis when preparing the financial statements. The Trustees have taken the following actions and based on the outcomes of these consider that the going concern basis remains appropriate:

- The Trustees have reviewed and approved the budget assumptions for the 12-month period ending 31 March 2025 and reviewed the cash flow and liquidity of Whizz Kidz for the same period.
- The Trustees have considered the period beyond 2024-2025, including the 12 months ending 31 March 2025-2026, agreeing a strategy to deliver both growth and stability.
- The Trustees have considered the risks and different scenarios involved in generating sufficient income to deliver the budget.
- The Trustees have considered the ability of the Charity to reduce costs in a where budgeted income is at risk and have considered the level of Reserves.

Disclosure of information to auditor

Each of the persons who are Trustees at the time when this Trustees' Report is approved has confirmed that:

Trustees' report for the 15 months ending 31 March 2024

- so far as that Trustee is aware, there is no relevant audit information of which the charitable group's auditor is unaware;
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charitable group's auditor is aware of that information;
- The Charity has taken advantage of the small companies exemption.

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

A handwritten signature in black ink, appearing to read 'Crispin Davis', written in a cursive style.

Sir Crispin Davis, Chair

12 December 2024

Trustees' report for the 15 months ending 31 March 2024

Trustees' responsibilities statement

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

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and the group and of the income resources and application of resources, including the income and expenditure, of the charitable group for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable group will continue in operation.

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

Independent Auditor's Report to the Members of Whizz Kidz for the 15 months ending 31 March 2024

We have audited the financial statements of Whizz-Kidz (the 'parent charitable company') and its subsidiary (the 'group') for the 15-month period ended 31 March 2024 which comprise the Consolidated Statement of Financial Activities, the Charity Statement of Financial Activities, the Group and Charity Balance Sheets, the Consolidated Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and parent charitable company's affairs as at 31 March 2024, and of its incoming resources and application of resources, including its income and expenditure, for the 15 month period then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Trustee Investment (Scotland) Act 2005 and regulations 6 and 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the audit of the financial statements section of our report.

We are independent of the group and parent charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate. Our evaluation of the Trustees' assessment of the entity's ability to continue to adopt the going concern basis of accounting included critical reviews of budgets and forecasts provided.

Independent Auditor's Report to the Members of Whizz Kidz for the 15 months ending 31 March 2024

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

Other information

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

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

We have nothing to report in this regard

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' report (incorporating the Directors' report) for the financial period for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' report (incorporating the Directors' report) has been prepared in accordance with applicable legal requirements.

Independent Auditor's Report to the Members of Whizz Kidz for the 15 months ending 31 March 2024

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the group and parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 or the Charities Accounts (Scotland) Regulations 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company's financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the Directors' report and from the requirement to prepare a strategic report.

Responsibilities of Trustees

As explained more fully in the Trustees' responsibilities statement included in the Trustees' Annual Report, the Trustees (who are also the Directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the group's and parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

Independent Auditor's Report to the Members of Whizz Kidz for the 15 months ending 31 March 2024

Auditor's responsibilities for the audit of the financial statements

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

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

- Obtaining an understanding of the legal and regulatory frameworks that the entity operates in, focusing on those laws and regulations that had a direct effect on the financial statements;
- Enquiry of management to identify any instances of known or suspected instances of fraud;
- Enquiry of management and those charged with governance around actual and potential litigation and claims;
- Enquiry of management about any instances of non-compliance with laws and regulations;
- Reviewing the design and implementation of control systems in place;
- Testing the operational effectiveness of the controls;
- Performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness;
- Evaluating the business rationale of significant transactions outside the normal course of business;
- Reviewing accounting estimates for bias;
- Reviewing minutes of meetings of those charged with governance;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.

Independent Auditor's Report to the Members of Whizz Kidz for the 15 months ending 31 March 2024

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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

Use of this report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and to the charitable company's Trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Sudhir Singh FCA (Senior Statutory Auditor)
For and on behalf of MHA, Statutory Auditor
London, United Kingdom

Date:

MHA is the trading name of MacIntyre Hudson LLP, a limited liability partnership in England and Wales (registered number OC312313)

Trustees' report for the 15 months ending 31 March 2024

Reference and Administrative Information

Registered name of the Charity: Whizz Kidz

Charity number: 802872

Company number: 2444520

OSCR number: SC042607

Registered office and operational address

30 Park Street, London, SE1 9EQ

Trustees

Sir Crispin Davis (Chair)

Dr Charles Fairhurst

Dr Anne Gordon (from October 2023)

Andrew Granger

Steve Ingham CBE

Daniel Mathews

Robert Alastair Mathieson (to Dec 2023)

Fiona McSwein

Arunima Misra

Chief Executive

Sarah Pugh

Senior Management Team

Rachel Backshall – Director of Fundraising and Communications

Tania Hummel – Director of People and Engagement

Keith Moss – Director of Finance (to 29 February 2024)

Stuart Popple – Director of Finance and Corporate Services (from 26 February 2024)

Jon Sawford – Director of Services and Influencing

Bankers

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

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

Auditors

MHA, 6th Floor, 2 London Wall Place, London EC2Y

Solicitors

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

The Trustees confirm that the annual report and financial statements of the charity comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP),

Trustees' report for the 15 months ending 31 March 2024

applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) as amended by Update Bulletin 1 (effective 1 January 2015).

Whizz Kidz

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

For the 15-month period ended 31 March 2024

		15-Month period ended 31/03/2024			Year ended 31/12/2022				
	Note	Unrestricted £'000	Restricted £'000	Endowment £'000	Total £'000	Unrestricted £'000	Restricted £'000	Endowment £'000	Total £'000
Income from:									
Voluntary Income	3	4,341	1,937	-	6,278	2,390	1,829	1,000	5,219
Income from Charitable Activities	2	-	1,039	-	1,039	-	-	-	-
Contract Income	4	1,879	-	-	1,879	1,516	-	-	1,516
Other Income	5	8	-	-	8	11	-	-	11
Investment Income		30	15	-	45	1	-	-	1
Total income		6,258	2,991	-	9,249	3,918	1,829	1,000	6,747
Expenditure on:									
Fundraising	6	2,851	55	-	2,906	1,883	50	-	1,933
Charitable activities									
Campaigns & Awareness	6	504	128	-	632	347	50	-	397
Mobility Equipment	6	892	1,218	-	2,110	585	1,050	-	1,635
Clinical Services	6	1,335	841	-	2,176	1,016	676	-	1,692
Young People's Services	6	629	632	-	1,261	427	554	-	981
Total expenditure		6,211	2,874	-	9,085	4,258	2,380	-	6,638
Net Income/(Expenditure)		47	117	-	164	(340)	(551)	1,000	109
Transfers between Funds	18	-	293	(293)	-	-	52	(52)	-
Net movement in funds		47	410	(293)	164	(340)	(499)	948	109
Reconciliation of funds:									
Total funds brought forward		1,051	222	948	2,221	1,391	721	-	2,112
Total funds carried forward		1,098	632	655	2,385	1,051	222	948	2,221

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. The notes from page 27-40 form part of the accounts. Movements in funds are disclosed in Note 18 to the financial statements.

Whizz Kidz

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

For the 15-month period ended 31 March 2024

		15-Month period ended 31/03/2024			Year ended 31/12/2022				
	Note	Unrestricted £'000	Restricted £'000	Endowment £'000	Total £'000	Unrestricted £'000	Restricted £'000	Endowment £'000	Total £'000
Income from:									
Voluntary Income	3	4,341	1,937	-	6,278	2,390	1,829	1,000	5,219
Income from Charitable Activities	2	-	1,039	-	1,039	-	-	-	-
Other Income		21	-	-	21	22	-	-	22
Investment Income		30	15	-	45	1	-	-	1
Gift Aid Donation	13	41	-	-	41	489	-	-	489
Total income		4,433	2,991	-	7,424	2,902	1,829	1,000	5,731
Expenditure on:									
Fundraising		2,559	55	-	2,614	1,794	50	-	1,844
Charitable activities	6								
Campaigns & Awareness		480	128	-	608	335	50	-	385
Mobility Equipment		22	1,218	-	1,240	36	1,050	-	1,086
Clinical Services		694	841	-	1,535	651	676	-	1,327
Young People's Services		631	632	-	1,263	426	554	-	980
Total expenditure		4,386	2,874	-	7,260	3,242	2,380	-	5,622
Net Income/(Expenditure)		47	117	-	164	(340)	(551)	1,000	109
Transfers between Funds		-	293	(293)	-	-	52	(52)	-
Net movement in funds		47	410	(293)	164	(340)	(499)	948	109
Reconciliation of funds:									
Total funds brought forward		1,051	222	948	2,221	1,391	721	-	2,112
Total funds carried forward		1,098	632	655	2,385	1,051	222	948	2,221

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. The notes from page 27-40 form part of the accounts. Movements in funds are disclosed in Note 18 to the financial statements.

Whizz Kidz

Balance sheets

As at 31 March 2024

		The group		The charity	
	Note	31/03/2024 £'000	31/12/2022 £'000	31/03/2024 £'000	31/12/2022 £'000
Fixed assets:					
Tangible assets	12	249	112	249	112
Current assets:					
Debtors	14	807	669	840	612
Cash and Cash equivalents	19	2,184	2,184	1,900	2,131
		2,991	2,853	2,740	2,743
Liabilities:					
Creditors: amounts falling due within one year	15	(855)	(744)	(604)	(634)
Net current assets		2,136	2,109	2,136	2,109
Total assets less current liabilities		2,385	2,221	2,385	2,221
Funds:					
Restricted income funds	18	632	222	632	222
Edward Gostling Endowment Fund	18	655	948	655	948
Unrestricted income funds:					
Unrestricted funds held as tangible fixed assets	17	44	112	44	112
Free Reserves	18	1,054	939	1,054	939
Total unrestricted funds		1,098	1,051	1,098	1,051
Total funds		2,385	2,221	2,385	2,221

The notes from page 27-40 form part of the accounts. The financial statements of Whizz-Kidz (registered number 2444520) were approved by the board of directors and authorised for issue on 12 December 2024. They were signed on its behalf by:



Sir Crispin Davis
Trustee

Whizz Kidz

Consolidated statement of cash flows

For the 15-month period ended 31 March 2024

	Note	15-Month period ended 31/03/2024		Year ended 31/12/2022	
		£'000	£'000	£'000	£'000
Cash flows from operating activities					
Net income/ (expenditure) for the reporting period (as per the statement of financial activities)			164		109
Depreciation charges	12	78		80	
Interest		(45)		(1)	
(Increase) in debtors		(138)		(269)	
Increase /(Decrease) in creditors		111		(80)	
			<u>6</u>		<u>(270)</u>
Net cash provided by operating activities			170		(161)
Cash flows from investing activities:					
Dividends, interest and rents from investments		45		1	
Purchase of fixed assets	12	(10)		(7)	
Assets under construction		(205)			
			<u>(170)</u>		<u>(6)</u>
Net cash used in investing activities			(170)		(6)
Change in cash and cash equivalents in the period	19		-		(167)
Cash and cash equivalents at the beginning of the period	19		2,184		2,351
Cash and cash equivalents at the end of the period	19		<u>2,184</u>		<u>2,184</u>
The charity had no debt brought forward or carried forward					

Whizz Kidz

Notes to the financial statements

For the 15-month period ended 31 March 2024

1 Accounting policies

a) Basis of preparation

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

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

The functional and presentation currency of Whizz-Kidz is considered to be pounds sterling because that is the currency of the primary economic environment in which the charity operates.

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

These financial statements consolidate the results of the Charity and its wholly-owned subsidiary Whizz-Mobility C.I.C. on a line by line basis. Transactions and balances between the charitable company and its subsidiary have been eliminated from the consolidated financial statements. Balances between the two companies are disclosed in the notes of the charitable company's balance sheet.

The Charity is incorporated in the UK and has a registered office in London.

b) Public benefit entity

The charitable company and group meet the definition of a public benefit entity under FRS 102.

c) Going concern

The Board of Trustees has reviewed the charity's financial position (see the Trustees' report for a more detailed review on going concern) and consequently believes there are sufficient resources to manage any foreseeable operational or financial risks. The Board therefore considers there is a reasonable expectation that the charity has adequate resources to continue as a going concern for at least a year from the date of signing this Trustees' report with no identified material uncertainties. 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 and 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.

The Trustees have exercised their judgement in determining that the charity is entitled to recognise as income a total of £450,000 in PPL funding, which has not yet been received as at the reporting date. This decision is based on the certainty of the charity's eligibility for the funding, in accordance with the relevant funding agreements and the applicable accounting standards.

Whizz Kidz

Notes to the financial statements

For the 15-month period ended 31 March 2024

1 Accounting policies (continued)

f) Donations of gifts, services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item or received the service, any conditions associated with the donation have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. While we are hugely appreciative of the services provided by our volunteers, in accordance with the Charities SORP (FRS 102), volunteer time is not recognised in the financial statements. Whizz-Kidz volunteer hours in 23/24 were approximately 1,161 hours (2022: 1,001 hours).

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

g) Interest receivable

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

h) Fund accounting

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

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes which can be used at the discretion of the trustees.

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

A gift of endowment where trustees have the power to convert the endowment funds into income represent expendable endowments. A gift of expendable endowment provides the trustees with a power to convert all or part of it into income.

i) Expenditure and irrecoverable VAT

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

- Costs of raising funds relate to the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose; and
- Expenditure on charitable activities includes the costs of delivering services undertaken to further the purposes of the charity and their associated support costs.

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

j) Costs of mobility equipment

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

k) Allocation of support costs

Resources expended are allocated to the particular activity where the cost relates directly to that activity. All support costs including governance costs (see note 6 on page 32) are allocated to activities on the basis of the number of staff employed in each activity as per note 9 on page 35.

l) Operating leases

Rental charges are charged on a straight line basis over the term of the lease. Rent holidays where applicable, are spread evenly over the lease term.

Notes to the financial statements

For the 15-month period ended 31 March 2024

1 Accounting policies (continued)

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:

<input type="checkbox"/> Fixtures, Fittings & Computer Equipment	3-5 years
<input type="checkbox"/> Motor Vehicles	4 years
<input type="checkbox"/> Short Leasehold improvements	lease term

Assets under construction are not depreciated until they are brought into use. At that point, they will be transferred to a separate asset category and depreciation will commence.

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.

Whizz Kidz

Notes to the financial statements

For the 15-month period ended 31 March 2024

2 Income From Charitable activities

	15-Month period ended 31/03/2024			Year ended 31/12/2022			
	Unrestricted £'000	Restricted £'000	Total £'000	Unrestricted £'000	Restricted £'000	Endowment £'000	Total £'000
Mobility Equipment	-	1,039	1,039	-	-	-	-
	<u>-</u>	<u>1,039</u>	<u>1,039</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

3 Voluntary Income

	15-Month period ended 31/03/2024			Year ended 31/12/2022			
	Unrestricted £'000	Restricted £'000	Total £'000	Unrestricted £'000	Restricted £'000	Endowment £'000	Total £'000
Corporate	847	536	1,383	443	553	-	996
Marathons & Challenge Events	1,789	7	1,796	990	17	-	1,007
Individual Giving	247	5	252	189	-	-	189
Legacies	26	-	26	114	-	-	114
Major Donors	59	43	102	13	29	-	42
Statutory & Trusts (a)	1,373	1,346	2,719	641	1,230	1,000	2,871
	<u>4,341</u>	<u>1,937</u>	<u>6,278</u>	<u>2,390</u>	<u>1,829</u>	<u>1,000</u>	<u>5,219</u>

a Statutory and Trust Income	15-Month period ended 31/03/2024			Year ended 31/12/2022			
	Unrestricted £'000	Restricted £'000	Total £'000	Unrestricted £'000	Restricted £'000	Endowment £'000	Total £'000
Statutory							
Heritage Lottery - 30 Years 30 Stories	-	-	-	-	5	-	5
National Lottery Community Fund (Scotland)	-	117	117	-	-	-	-
Welsh Government	-	72	72	-	77	-	77
Money and Pensions Service	-	-	-	-	30	-	30
Community Infrastructure Levy Neighbourhood Fund	-	10	10	-	-	-	-
Sub-total for Statutory	<u>-</u>	<u>199</u>	<u>199</u>	<u>-</u>	<u>112</u>	<u>-</u>	<u>112</u>

Whizz Kidz

Notes to the financial statements

For the 15-month period ended 31 March 2024

Trusts	Unrestricted £'000	Restricted £'000	Total £'000	Unrestricted £'000	Restricted £'000	Endowment £'000	Total £'000
The Edward Gostling Foundation	-	-	-	-	125	1,000	1,125
Kentown Wizard Foundation	-	345	345	-	-	-	-
Fidelity Foundation	-	122	122	-	-	-	-
Players of People's Postcode Lottery	1,200	-	1,200	500	-	-	500
Bernard Lewis Family Charitable Trust	100	-	100	62	-	-	62
Zochonis Trust	-	20	20	-	20	-	20
CareTech Foundation	-	16	16	-	-	-	-
Colyer-Ferguson	-	20	20	-	-	-	-
Hargreaves Foundation	-	51	51	-	-	-	-
The City Bridge Trust	-	-	-	-	192	-	192
The Crispin Davis Family Trust	-	50	50	-	50	-	50
Florence Nightingale Trust	-	29	29	-	18	-	18
Comic Relief	-	-	-	-	7	-	7
The Lawson Trust	-	10	10	-	-	-	-
The Vodafone Foundation	-	-	-	-	50	-	50
The Leon Crouch Foundation	-	20	20	-	-	-	-
The Sterling Charity	11	-	11	-	-	-	-
The RS Macdonald Charitable Trust	-	30	30	-	-	-	-
The Rooney Foundation	-	-	-	-	200	-	200
Others for mobility	62	434	496	79	456	-	535
Sub-total for Trust	1,373	1,147	2,520	641	1,118	1,000	2,759
Total Statutory and Trust	1,373	1,346	2,719	641	1,230	1,000	2,871

The Charity has received a Welsh Government Grant £72,000 (2022: £77,000). The Grant was for the purpose of funding activities in line with the charity's objectives. There were no unfulfilled conditions at the end of the 15-month period.

4 Contract Income

	15-Month period ended 31/03/2024			Year ended 31/12/2022		
	Unrestricted £'000	Restricted £'000	Total £'000	Unrestricted £'000	Restricted £'000	Total £'000
Whizz-Mobility C.I.C. NHS income	1,723	-	1,723	1,112	-	1,112
Fundraising Commercial Income	156	-	156	404	-	404
	1,879	-	1,879	1,516	-	1,516

Whizz-Mobility C.I.C. received income through a NHS contract of £1,723 million (2022: £1,112 million). The income is not classified as charitable income as the funding is used to provide services which are wider than those provided by the charity. There were no unfulfilled conditions at end of the 15-month period.

5 Other Income

	15-Month period ended 31/03/2024			Year ended 31/12/2022		
	Unrestricted £'000	Restricted £'000	Total £'000	Unrestricted £'000	Restricted £'000	Total £'000
Currency Exchange	-	-	-	1	-	1
Fixed Asset Disposal	-	-	-	5	-	5
Other	8	-	8	5	-	5
	8	-	8	11	-	11

Whizz Kidz

Notes to the financial statements

For the 15-month period ended 31 March 2024

6 Analysis of expenditure - Current Period

a. 15-Month period ended 31/03/2024	Charitable activities					15-Month period ended 31/03/2024
	Fundraising	Campaigns & Awareness	Mobility Equipment	Clinical Services	Young People's Services	
	£'000	£'000	£'000	£'000	£'000	£'000
Direct costs:						
Staff Costs (Note 8)	1,444	383	-	1,292	701	3,820
Promotional & Advertising	386	41	-	-	14	441
Travel & Accommodation	15	-	-	68	45	128
Marathons & Challenge Events	253	-	-	-	-	253
Personal Assistants	-	-	-	-	-	-
Wheelchairs & Mobility Equipment	-	-	2,110	-	-	2,110
Recruitment & Training	64	5	-	2	5	76
Depreciation	-	-	-	12	-	12
Wheelchair Project Fees	-	-	-	2	-	2
Other Direct Costs	175	70	-	283	187	715
Total Direct Costs	2,337	499	2,110	1,659	952	7,557
Support costs:						
Staff Costs (Note 7)	278	66	-	251	149	744
Rent, Rates, Insurance & Services	179	42	-	161	96	478
Support IT Contracts	16	4	-	15	8	43
Recruitment & Training	17	4	-	16	9	46
Legal	7	1	-	6	4	18
Bank Charges	1	-	-	1	1	3
Depreciation	24	6	-	21	13	64
Other Support Expenses	14	3	-	13	8	38
Governance costs						
Staff Costs (Note 7)	13	3	-	13	8	37
Other Support Expenses	20	4	-	20	13	57
Total Support & Governance costs	569	133	-	517	309	1,528
Total expenditure	2,906	632	2,110	2,176	1,261	9,085

Support Costs consists of the following:

	15-Month period ended 31/03/2024
	£'000
Central Admin Costs	808
Finance	379
HR	161
IT	180
Total Support & Governance cost	1,528

Of the total expenditure, £6,211k was unrestricted and £2,874k was restricted, of which £308k was funded by Edward Gostling Endowment.

Whizz Kidz

Notes to the financial statements

For the 15-month ended 31 March 2024

6 Analysis of expenditure - Previous Period

b. 2022	Fundraising	Charitable activities				Year ended 31/12/2022
		Campaigns & Awareness	Mobility Equipment	Clinical Services	Young People's Services	
	£'000	£'000	£'000	£'000	£'000	£'000
Direct costs:						
Staff Costs (Note 8)	1,080	220	-	1,000	532	2,832
Promotional & Advertising	100	29	-	-	4	133
Travel & Accommodation	7	-	-	60	33	100
Marathons & Challenge Events	138	-	-	-	-	138
Personal Assistants	-	-	-	-	3	3
Wheelchairs & Mobility Equipment	-	-	1,635	-	-	1,635
Recruitment & Training	62	13	-	-	5	80
Depreciation	-	-	-	10	-	10
Wheelchair Project Fees	-	-	-	21	-	21
Other Direct Costs	108	47	-	180	128	463
Total Direct Costs	1,495	309	1,635	1,271	705	5,415
Support costs:						
Staff Costs (Note 7)	197	40	-	190	124	551
Rent, Rates, Insurance & Services	107	22	-	103	68	300
Support IT Contracts	51	10	-	49	32	142
Recruitment & Training	9	2	-	9	6	26
Legal	13	3	-	12	7	35
Bank Charges	1	-	-	1	1	3
Depreciation	25	5	-	23	15	68
Other Support Expenses	12	2	-	12	8	34
Governance costs						
Staff Costs (Note 7)	7	1	-	7	5	20
Other Support Expenses	16	3	-	15	10	44
Total Support & Governance costs	438	88	-	421	276	1,223
Total expenditure	1,933	397	1,635	1,692	981	6,638

Support Costs consists of the following:

	Year ended 31/12/2022 £'000
Central Admin Costs	646
Finance	283
HR	141
IT	153
Total Support & Governance cost	1,223

Of the total expenditure, £4,258k was unrestricted and £2,380k was restricted, of which £52k was funded by Edward Gostling Endowment.

Whizz Kidz

Notes to the financial statements

For the 15-month period ended 31 March 2024

7 Net incoming resources

This is stated after charging / (crediting):

	15-Month period ended 31/03/2024	Year ended 31/12/2022
	£'000	£'000
Depreciation	78	80
Operating lease rentals:		
Property	-	172
Equipment	11	9
Auditor remuneration (excluding VAT):		
Audit of the financial statements		
Group	19	19
Charity	16	16

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

Staff costs were as follows:

	15-Month period ended 31/03/2024	Year ended 31/12/2022
	£'000	£'000
Salaries and wages	3,859	2,788
Redundancy and termination costs	44	52
Social security costs	378	293
Pension contributions	194	147
Health insurance	39	30
Temporary staff	87	93
	4,601	3,403

The Policy for redundancy and termination costs is to account for them when the commitment is made. Redundancy and termination costs are made up of contractual amounts of £29k (2022: £31k) and non-contractual amounts of £15k (2022: £21k). Trustees believe that the non-contract payments were made in the best interests of the Charity.

The following number of employees received employee benefits (excluding employer pension & employer national insurance costs) during the 15-month period (2022: year) between:

	15-Month period ended 31/03/2024	Year ended 31/12/2022
	No.	No.
£60,000 - £69,999	5	2
£70,000 - £79,999	3	1
£80,000 - £89,999	1	1
£90,000 - £99,999	-	1
£100,000-£109,999	1	-
£110,000-£119,999	2	-
£120,000 - £129,999	-	1
£150,000 - £159,999	1	-

Whizz Kidz

Notes to the financial statements

For the 15-month period ended 31 March 2024

The total remuneration, including pension contributions and employer national insurance contributions for key management personnel, amounted to £660,991 (2022: £500,243). This increase reflects the different length of accounting periods, adjustments in salaries and the restructuring of certain roles.

Key management personnel in the period included Trustees and:

Chief Executive: Responsible for overall leadership and direction of the organisation.

Director of People & Engagement: Oversees employee engagement and organisational culture.

Director of Services & Influencing: Manages service delivery and policy influence efforts.

Director of Fundraising & Communications: Leads fundraising, marketing and communications.

Director of Finance & Corporate Services: Ensures financial health and compliance.

The charity Trustees were not paid expenses and were not paid or received any other benefits from employment with the charity in the period (2022: £nil).

9 Staff numbers

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

	15-Month period ended 31/03/2024 No.	Year ended 31/12/2022 No.
Mobility Services	23.0	24.0
Campaigns & Awareness	6.0	5.0
Young People's Services	13.0	16.0
Fundraising	25.0	25.0
Support	2.8	5.8
Governance	0.2	0.2
	70.0	76.0

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

	15-Month period ended 31/03/2024 No.	Year ended 31/12/2022 No.
	82	80

10 Related Party Transactions

Unrestricted donations totalling £13,357 were received from three trustees during the period (2022: £600 from three trustees).

Restricted donation totalling £55,000 (£50,000 Sir Crispin Davis and £5,000 Steve Ingham) (2022: £50,000 from Sir Crispin Davis).

Daniel Mathews, Whizz Kidz Trustee, is a partner with Ernst & Young, who provide advice to Whizz Kidz on a pro bono basis. The advice provided in the 15-month period ended in 31 March 2024 has been in relation to different areas of the business and, whilst valuable, is not considered material to the accounts and is not therefore included in voluntary income and expenditure.

Andrew Granger, Whizz Kidz Trustee, is also a partner at Collyer Bristow LLP, who have provided legal advice on a pro bono basis and, whilst valuable, is not considered material to the accounts and is not therefore included in voluntary income and expenditure.

11 Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes. Profits of the subsidiary Whizz-Mobility C.I.C. are gifted to the parent charity under a deed of covenant. There is no tax charge in the current or prior period.

Whizz Kidz

Notes to the financial statements

For the 15-month period ended 31 March 2024

12 Tangible fixed assets

The group and charity

	Leasehold property £'000	Fixtures and fittings £'000	Computer equipment £'000	Motor vehicles £'000	Assets under construction £'000	Total £'000
Cost						
At 31 December 2022	88	71	169	29	-	357
Additions in period	-	-	10	-	205	215
Disposals in period	-	-	-	-	-	-
At 31 March 2024	88	71	179	29	205	572
Depreciation						
At 31 December 2022	70	33	129	13	-	245
Charge for the period	18	18	30	12	-	78
Eliminated on disposal	-	-	-	-	-	-
At 31 March 2024	88	51	159	25	-	323
Net book value						
At 31 March 2024	-	20	20	4	205	249
At 31 December 2022	18	38	40	16	-	112

All of the above assets are used for charitable purposes.

13 Subsidiary undertaking

The charitable company owns the whole of the issued ordinary share capital of Whizz-Mobility C.I.C. (company number 04210138) which was registered as community interest company in October 2011 and was originally incorporated in the United Kingdom on 2 May 2001. Whizz-Mobility C.I.C.'s registered office is the same as the charity registered office on page 21. All activities have been consolidated on a line by line basis in the statement of financial activities. Taxable profits are gift aided to the charitable company via deed of covenant. A summary of the results of the subsidiary is shown below:

	15-Month period ended 31/03/2024 £'000	Year ended 31/12/2022 £'000
Income	1,879	1,517
Expenditure	(1,838)	(1,028)
Net Income for the financial period	41	489
Gift aid to parent undertaking	(41)	(489)
Result for the financial period	-	-

Aggregate capital and reserves of Whizz-Mobility C.I.C. as at 31 March 2024 were £1 (31 December 2022: £1).

Whizz Kidz

Notes to the financial statements

For the 15-month period ended 31 March 2024

14 Debtors

	The group		The charity	
	31/03/2024 £'000	31/12/2022 £'000	31/03/2024 £'000	31/12/2022 £'000
Prepayments	241	151	237	144
Other debtors	22	68	22	3
Accrued income	465	424	465	214
Due from subsidiary company	-	-	116	251
Trade debtors	79	26	-	-
	<u>807</u>	<u>669</u>	<u>840</u>	<u>612</u>

15 Creditors: amounts falling due within one year

	The group		The charity	
	31/03/2024 £'000	31/12/2022 £'000	31/03/2024 £'000	31/12/2022 £'000
Trade creditors	284	202	253	175
Creditors for mobility equipment	281	299	154	220
Taxation and social security	103	101	103	101
Value Added	4	1	-	-
Accruals	183	141	94	138
	<u>855</u>	<u>744</u>	<u>604</u>	<u>634</u>

16 Deferred income

There was no deferred income at either reporting period.

17 Analysis of group net assets between funds

	General unrestricted £'000	Restricted funds £'000	Endowment £'000	Total funds £'000
15-Month period ended				
Tangible fixed assets	44	-	-	44
Current assets	1,610	1,179	655	3,444
Current liabilities	(556)	(547)	-	(1,103)
Net assets 31 March 2024	<u>1,098</u>	<u>632</u>	<u>655</u>	<u>2,385</u>
Year ended 31/12/2022				
Tangible fixed assets	112	-	-	112
Current assets	1,361	544	948	2,853
Current liabilities	(422)	(322)	-	(744)
Net assets 31 December 2022	<u>1,051</u>	<u>222</u>	<u>948</u>	<u>2,221</u>

Whizz Kidz

Notes to the financial statements

For the 15-month period ended 31 March 2024

18 Movements in funds

15-Month period a. ended 31/03/2024	At 1 January 2023 £'000	Income £'000	Expenditure £'000	Transfers £'000	At 31 March 2024 £'000
Restricted funds:					
Mobility Equipment	39	1,709	(1,271)	-	477
Edward Gostling	-	15	(308)	293	-
Mobility Therapists & Young People's Services	(5)	772	(679)	-	88
Wheels of Change	186	495	(614)	-	67
	2	-	(2)	-	-
Total restricted funds	222	2,991	(2,874)	293	632
Expendable endowment					
Edward Gostling Endowment Fund	948	-	-	(293)	655
Unrestricted funds:					
Total unrestricted	1,051	6,258	(6,211)	-	1,098
Total funds	2,221	9,249	(9,085)	-	2,385

Description of the funds are on page 39.

Year ended b. 31/12/2022	At 1 January 2022 £'000	Income £'000	Expenditure £'000	Transfers £'000	At 31 December 2022 £'000
Restricted funds:					
Mobility Equipment	428	753	(1,142)	-	39
Edward Gostling	-	-	(52)	52	-
Mobility Therapists & Young People's Services	160	500	(665)	-	(5)
Wheels of Change	71	576	(461)	-	186
	62	-	(60)	-	2
Total restricted funds	721	1,829	(2,380)	52	222
Expendable endowment					
Edward Gostling Endowment Fund	-	1,000	-	(52)	948
Unrestricted funds:					
Total unrestricted	1,391	3,918	(4,258)	-	1,051
Total funds	2,112	6,747	(6,638)	-	2,221

Whizz Kidz

Notes to the financial statements

For the 15-month period ended 31 March 2024

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 confidence building experiences, wheelchair skills training and work placements.

Wheels of Change Project

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

Edward Gostling Endowment Funds

The endowed fund is restricted to providing young people with mobility aids to assist their transition to further education and employment.

Transfers

The trustees have authorised the transfer of Endowment funds to restricted funds to support activities outlined under the Edward Gostling Endowment Fund. This transfer complies with our governance policies and relevant legal requirements to ensure that funds are used in alignment with both donor intentions and organisational goals.

19 Analysis of group cash and cash equivalents

	At 1 January 2023 £	Cash flows £	At 31 March 2024 £
Cash in hand	601	(21)	580
Short term deposits	1,583	21	1,604
Total group cash and cash equivalents	2,184	-	2,184

20 Operating lease commitments

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

	Property		Equipment	
	15-Month period ended 31/03/2024 £	Year ended 31/12/2022 £	15-Month period ended 31/03/2024 £	Year ended 31/12/2022 £
Less than one year	-	162	33	33
One to five years	-	-	12	53
	-	162	45	86

Whizz Kidz

Notes to the financial statements

For the 15-month period ended 31 March 2024

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 Change in reporting period

During the reporting period, Whizz-Kidz decided to change its reporting period from ending on 31 December to ending on 31 March. This change was made to align the financial reporting period with operational and strategic planning cycles.

As a result, the current financial statements cover a 15-month period from 1 January 2023 to 31 March 2024. Comparatives for the prior period, which cover the 12 months ended 31 December 2022, are therefore not directly comparable.

Where relevant, pro forma information and adjustments have been included to aid in the comparability of the financial results between the periods.

23 Post balance sheet events

Following the period-end, the Charity signed a new four year office lease. The lease has given rise to a new operating lease commitment. The commitment, which represents rent and service charge, will amount to approximately £215,100 per annum for a minimum of four years but will be reduced by a ten month rent free period which will be recognised over the length of the commitment in line with FRS102.



We're here
for young
wheelchair
users

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WHIZZ-KIDZ

England & Wales - Charity number 802872

Accounts



Whizz-Kidz Annual Report and Accounts 2022

www.whizz-kidz.org.uk



WHIZZ-KIDZ

(A company limited by guarantee)

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

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WHIZZ-KIDZ

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TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

Why we exist

- An estimated 75,000 young people in the UK need a wheelchair to be mobile.
- Most young people aren't getting a wheelchair that fully meets their needs through their local services.
- For a young person, having the wrong wheelchair can lead to dependence on others, social isolation, poor mental health, pain and injury.
- Without the ability to be independent, young wheelchair users are restricted in their ability to socialise and participate in society.

Whizz-Kidz is the UK's leading charity for young wheelchair users. We are here to empower young wheelchair users by providing the equipment, support and confidence building experiences they need, and campaigning for a more inclusive society.

Our vision

Our vision is a society in which every young wheelchair user is mobile, enabled and included.

Our values, behaviours and culture framework

Our values are: young people focused, ambitious, collaborative and inclusive.

Our behaviours are: I seek to understand, I engage with others, I find solutions and I focus on growth.

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



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TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

The Trustees present their annual report together with the audited financial statements of the group (Whizz-Kidz and its subsidiary, Whizz-Mobility C.I.C.) for the year to 31 December 2022.

STRUCTURE, GOVERNANCE AND MANAGEMENT

On 24 August 2022, the Charity changed its name from 'The Movement for Non-Mobile Children (Whizz-Kidz)' to 'Whizz-Kidz'.

Whizz-Kidz is a charity, number 802872 and a company limited by guarantee, number 2444520; its Memorandum and Articles of Association constitute the governing documents.

The governing document

The Charity is a company limited by guarantee and does not have share capital. The constitution of Whizz-Kidz is set out in the Articles of Association. Revised Articles of Association were agreed by the Board on 24 August 2022.

Whizz-Mobility C.I.C is a wholly owned subsidiary of Whizz-Kidz with all profits donated to Whizz-Kidz under Gift Aid. NHS partnership agreements are routed through Whizz-Mobility C.I.C.

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

The governance structure

Board

The Board of Trustees is responsible and accountable for the governance of the Charity. It met four times in the year. The Chief Executive is responsible for the day-to-day management of Whizz-Kidz.

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

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

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

The Trustees were covered by Third Party Indemnity Insurance during the year.



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FOR THE YEAR ENDED 31 DECEMBER 2022

Additional to the Board of Trustees and the sub committees is the Kidz Board. The Kidz Board consists of 11 young people aged 18-25 who have direct experience of our services. The Kidz Board meets quarterly, with key personnel including the Chief Executive attending. The Kidz Board Chair attends meetings of the Board of Trustees at least once annually.

People

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

The 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.

The Chief Executive and Senior Management Team reporting directly to the Chief Executive are subject to the same remuneration policies as all other colleagues and have the same level of benefits available to them. The CEO's salary is subject to approval by the Trustees.

Charity Governance Code

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

Recruitment and appointment of new Trustees

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

New members need to be proposed by a voting member or recommended by the Trustees. Members of the Charity guarantee to contribute an amount not exceeding £1 to the assets of the Charity in the event of winding up. The total number of such guarantees at 31 December 2022 was 7 (2021:8). The Trustees have no beneficial interest in the Charity.



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FOR THE YEAR ENDED 31 DECEMBER 2022

Risk management

A risk management framework is agreed annually by the Board. This includes a Risk Register which has been developed to identify risks, mitigation, and contingency actions. This Risk Register is reviewed and updated monthly by the Senior Management Team. Risks are reviewed quarterly by the relevant Trustee Committee and quarterly by the Board of Trustees. On an annual basis, the Board agrees a risk threshold and prepares a risk appetite statement.

It is recognised that this system can only provide reasonable (not absolute) reassurance that major risks are being adequately managed.

This year, the main potential risks have included:

- The cost-of-living crisis has resulted in inflationary pressures, which has put at risk the ability of the Charity to achieve its targets.
- Attracting and retaining colleagues

The cost-of-living risk is mitigated by managing our costs and maximizing our fundraising income in areas that the charity needs it most. The colleague risk is mitigated by resource planning and, flexible working practices nurturing a supportive organizational culture.

Our approach to safeguarding

Safeguarding and risk management is embedded in everything we do at Whizz-Kidz. It is part of our culture and we have a number of policies and procedures in place to ensure the safety of all. We have a trained Safeguarding Lead and Safeguarding Officer to lead on all matters and a dedicated Incident Team to support, of which all members have received or will receive training in Safeguarding Level 3 - children, young people and adults. A member of the team is on call 24/7 to respond to any incidents and provide support to colleagues. We have a clear incident reporting process and a robust risk management process which includes completion of a series of risk assessments before an event can take place. We also have a dedicated whistleblowing hotline for colleagues to report any concerns anonymously.

Whizz-Kidz continues to conduct quarterly safeguarding and risk audits with the results reviewed and discussed at a quarterly safeguarding and risk meeting with Heads of Departments from across the organisation. This meeting is an opportunity to discuss safeguarding and risk matters and to feed into the organisational risk register if necessary. We also review all incidents, with a quarterly report summarising all incidents and subsequent actions taken. This incident summary is reported to the Clinical Governance Committee and the



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TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

Board of Trustees. On the Board of Trustees, we have a dedicated Trustee Safeguarding Lead to offer advice and guidance when required and to ensure we respond to all safeguarding incidents in the correct manner.

Throughout 2022 one of the focus areas for safeguarding across Whizz-Kidz was training. Alongside the delivery of induction training, our safeguarding team reviewed the delivery model for refresher safeguarding training and facilitated several different sessions across the organisation. In total we delivered one induction session for Whizz-Kidz colleagues (23 participants), one induction session for trainers (8 participants), one induction session for volunteers (6 participants) and eight safeguarding refresher sessions for colleagues (47 participants). In addition to the formal training sessions, we identified a need for some awareness building sessions to be run online for the whole organisation to access, with the content to cover several different topics. At the end of 2022 we started this off with a session on Hate Crime and will continue to run bi-monthly sessions throughout 2023, covering a broad range of safeguarding topics. Towards the end of the year, we completed the NSPCC safeguarding and child protection self-assessment tool to audit our current arrangements and identify any areas for development. As a result of the audit we reviewed and updated our safeguarding policy and associated policies with some key additions.

Fundraising regulation and compliance

Whizz-Kidz complies with sector best practice. During 2022 all fundraising was conducted by a Whizz-Kidz team of employed fundraisers. Whizz-Kidz monitors and manages its fundraising regulation and compliance through a combination of training programmes, internal processes, internal audits and quarterly management reporting. This takes into consideration the collection and use of personal data, frequency of contact, how to identify and support vulnerable people, as well as compliance and regulatory requirements.

We are registered with the Fundraising Regulator. Each year members of the fundraising team attend regulation and compliance training. This training includes guidance on how to identify and support vulnerable people. All colleagues are held accountable to our supporter promise and organisational behaviour framework. Whizz-Kidz is registered with the Fundraising Preference Service, a scheme that people can use to register and ask for companies to stop contacting them. Whizz-Kidz received no such cancellation requests during the year.

Whizz-Kidz has received no complaints during the year (2021:nil).



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FOR THE YEAR ENDED 31 DECEMBER 2022

Equity, diversity and inclusion

Whizz-Kidz is committed to being an equal opportunities employer. This means that decisions concerning all aspects of employment will be based on the needs of the organization and not any assumptions based on sex, race, age, disability, gender assignment, sexual orientation, married or civil partnership status, pregnancy or maternity, religion, or belief or any other characteristics. All colleagues are required to abide by equity, diversity, and inclusion principles.

In 2022, we commissioned an external company to undertake a Diversity and Inclusion Audit. This has provided us with an action plan to help us with our goal to become an even more diverse and inclusive organisation.

We are working towards achieving Disability Confident Leader status and during 2022 we reached Disability Confident Employer status.

Environmental Impact

We are committed to minimising the impact of our activities on the environment without affecting the delivery of the purpose of the Charity.

We encourage environmental responsibility amongst everyone who plays a part in helping Whizz-Kidz achieves its goals, including our colleagues, volunteers, Trustees, suppliers and donors.

Our environmental policy, which includes reducing waste, recycling, working with environmentally conscious suppliers and manufacturers, minimising travel and energy usage, applies to all parts of our business including our NHS services, our community teams and our London office.



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TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

OBJECTIVES AND ACTIVITIES

In accordance with the Charities Act 2011, the Board of Trustees regularly monitors and reviews the success of the organisation in meeting its key objectives. The Trustees confirm, in the light of the guidance, that these aims fully meet the public benefit test and that all the activities of the Charity, described in the Trustees' annual report, are undertaken in pursuit of these aims.

Our strategic priorities and future plans

The strategic priorities focus on three high level objectives that the Young People we support have identified as having the greatest impact:

1. Mobile: We will significantly increase our provision of high-quality wheelchairs to young people

This priority is focused on increasing the number of young people we support who are unable to receive the essential mobility equipment they need from the NHS as well as ensuring that young people who apply receive equipment as quickly as possible. Our goal is to increase the number of young wheelchair users receiving equipment support from Whizz-Kidz to 2,000 per year by the end of 2024.

2. Enabled: We will provide confidence-building experiences for every young wheelchair user in the UK

This priority is focused on increasing the number of young people we support with confidence-building experiences. These experiences are delivered through Wheelchair Skills Training, Employability Skills Training and through confidence focused programmes.

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



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FOR THE YEAR ENDED 31 DECEMBER 2022

3. Included: We will work with young wheelchair users to create societal change and inclusion

This priority is focused on delivering long-term sustainable change and inclusion for young wheelchair users. Working with young people, the team is building key data and evidence to inform and lobby decision makers on changes that could be made in society for the benefit of young wheelchair users. Much of this work starts with the Kidz Board and their manifesto outlining the change they want to see.

Our goal is to change NHS criteria in a way that ensures every young person gets the mobility equipment that fully meets their clinical and mobility needs. We also want to make wheelchair skills training mandatory for all wheelchair users receiving equipment whether via NHS services, charities, social care or education departments.

Financial plans

To be able to deliver our strategic priorities and future plans, Whizz-Kidz will need to raise more income. The aim is to increase Total Group income to £8 million by 2024.

STRATEGIC REPORT

ACHIEVEMENTS AND PERFORMANCE DURING THE YEAR ENDING 31 DECEMBER 2022

Services

The first quarter of 2022 was impacted by Covid as we came out of the last wave and by vacancies in a very challenging recruitment environment. These difficulties were overcome by Quarter two and we saw a rapid increase in demand from young people for our support across all the service areas. Despite a slow start to the year the clinical teams supported 1,161 young people (742 Whizz-Kidz and 449 NHS). These numbers have been above target for Whizz-Kidz clinical services and below target for Whizz-Kidz repair and maintenance services and below target in the NHS due to lower than forecast demand (in NHS services).



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TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

Clinical Services

The Clinical Services team exceeded the target of 560 young people supported, supporting 587 young people by the end of the year. The Tower Hamlets Clinical team saw demand increase after Covid but not to the levels pre pandemic, supporting 231 young people against a target of 240. Demand increased at our Southend Service and for repair and maintenance on the previous year but was not fully in line with our forecasts. This resulted in the Southend Clinical team only receiving referrals for 188 young people against an expected 240 referrals, and the Southend Engineering team receiving 155 requests for support with repair and maintenance against an expected demand of 300. Reviewing the year's performance, we saw that forecast was missed by a lack of demand in Q1 and Q2 with demand exceeding forecast in Q3 and Q4. This suggested to us that there was a slower recovery in demand across these two areas post Covid.

In order to deliver to the 587 young people, the Whizz-Kidz Clinical team ran 125 clinics across the country. The engineering team received 3,096 deliveries to storage locations, assembling over 288 bespoke chairs.

We recruited three new clinicians and one engineer in 2022 to support our increase in delivery.

The supply chain suffered delays in 2021 and did not recover in 2022 and became worse for some key items like batteries and chips. Supply chain issues directly impacted a significant number of power chair and power add on orders adding up to five months to delivery times in some cases.

Application rates for Whizz-Kidz equipment increased by over 44% across the year and 60% across the last 10 months of the year.

The NHS and Whizz-Kidz Clinical Services teams both delivered significant reductions in the waiting list that built up during the pandemic. The Whizz-Kidz team have reduced the waiting list from 59 weeks to 29 weeks during the year and the NHS teams are now delivering within the 18 weeks target where supply chain issues do not impact.



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TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

Young People's Services

In Quarter 1, 50% of the roles were vacant across the Young People's Services team due to new roles being required for the strategy and leavers in Quarter 4 2021. The recruitment environment was challenging and the team were not fully staffed until the middle of Quarter 2.

By the summer, the team was ready, and we saw a significant increase in demand for services with the team supporting 787 individual young people with wheelchair skills, programmes and employability, which was a 30% increase in numbers from 2021 (605).

The Young People's Service saw an increase in demand for Wheelchair Skills Training and ran a total of 81 training sessions, with 13 of these sessions taking place in Wales for the Welsh Government funded program. The team expanded their reach, recruiting and training ten new wheelchair skills trainers, two of whom are ex-beneficiaries living in Devon, an area we had no coverage in before.

All of the wheelchair skills modules have also been mapped to the Skills and Education Group Framework ready to roll out accreditation early in 2023.

The new programmes proved to be very popular with young people with 58 programme activities taking place across the year. The content ranged from skiing and rock climbing to creative arts and DJ workshops. With each programme having outcomes linked to our Theory of Change, young people continue to increase in confidence, develop new skills and build relationships through attending programmes. As well as the face-to-face programme activities, the team also completed 23 virtual programmes, ensuring a wider reach to support young people who are unable to attend in person.

The Sibling Group was launched in 2022 for siblings of young wheelchair users aged between 7-11 years. The monthly group has been well attended with 31 young people signed up and attending regular sessions. The aim is to expand the age range for 2023, providing support for siblings aged 12-15.

We increased our data collection to review our impact due to changes in collection methods. Of those who fed back, 84% said our sessions made them feel more included, 84% said they tried something new and 62% said they had learned a new skill.



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FOR THE YEAR ENDED 31 DECEMBER 2022

Policy and Engagement

In 2022, we launched the new Policy and Engagement team to drive societal change for wheelchair users and support Young People with their own youth led campaigns.

We have split our focus into NHS campaigns and those led by Kidz Board as the voice of young wheelchair users. We have updated the Kidz Board manifesto ready for launch in 2023 and created a campaign with higher education to launch a Young Person's A-Z of going to university.

The NHS influencing work met a number of challenges with multiple changes in government delaying speaking to ministers directly. Among others, we met with the Minister for Disabled People, Health & Work (MP Tom Pursglove) to discuss the government's support for wheelchair users with focus on the lack of support for under-fives. We have built project plans with the NHS in Tower Hamlets to create pilots to prove the importance of a paediatric service within wheelchair services that will launch in 2023.

Our Kidz Board met face to face four times across the year with additional meetings online together and with partners. They have also spoken at events and conferences on behalf of Whizz-Kidz. Using a Go Pro, our Kidz Board have met with the CEO of the Rail Delivery Group and highlighted key travel issues for wheelchair users. This evidence was subsequently used in a training programme for 1,500 customer service colleagues across the network. Kidz Board have also supported various projects including proofreading novels, creating blog content for Scouts UK and engaging in policy discussion with TfL.

Our Community Change projects launched, offering up to £500 to young wheelchair users to create a community project within their school or local area. The aim of these projects is to break down barriers for children and Young People and also to identify key areas for future policy work based on the themes and numbers of Young People involved. Two projects ran in Q4 of 2022 with a further six applications received.

We continue to work with key partners including Newlife, Scouts UK and Disabled Children's Partnership (DCP) to support external campaigns such as the SEND review feedback by DCP. We have also had discussions with the Cabinet Office regarding the National Disability Strategy and await the outcomes of its high court review to plan next steps with Government.



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FOR THE YEAR ENDED 31 DECEMBER 2022

Fundraising – Income Generation

Income is traditionally generated through a programme of fundraising activity, including events participation, individual giving and relationships with corporate partners, trusts and foundations. Throughout 2022, our fundraising activities began to resume to a much more normal pattern, however with world events and an increasing cost of living crisis fundraising is still challenging. The team rose to the challenge and managed to bring in £1.2 million more than they had done the previous year, although this is only the beginning of getting our income and reserve levels back to where they need to be.

Uncertainty around some aspects of our fundraising is still giving us cause for concern especially around the London Marathon. However, at the end of 2022 we were beginning to see events returning to some sort of normality, which gives us hope for next year's income. 2022 also saw us launch our London sculpture trail in partnership with Aardman and Wild in Art – Morph's Epic Art Adventure in London - with the team securing sponsors from many new and established corporate partners. This has laid the foundation for us to impact our income significantly with the trail expected to be a major visitor around London in the summer of 2023 and an auction of the sculptures taking place in September 2023. 2022 also saw us enjoy a newfound flexibility with some of our trust funders, which we hope, goes on into the new financial year.

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

FINANCIAL REVIEW

Group - Total Group income grew from £5.191 million in 2021 to £6.747 million in 2022. The Charity made an overall surplus of £0.109 million during the 12 months ending 31 December 2022.

Total reserves increased from £2.112 million in £2.221 million.

The cost-of-living crisis impacted the Charity with inflation increasing the cost of providing wheelchair equipment, providing our Young People's Services and increasing the cost of our running costs.

Subsidiary – Whizz-Mobility C.I.C. - Income grew to £1.517 million (2021: £1.167 million) The growth in income was from fundraising from the "Morph Trail" event being held in 2023. Total expenditure was £1.027 million (2021: £1.150 million). Gift aid made under deed of covenant was £0.489 million (2021: £0.016 million).



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FOR THE YEAR ENDED 31 DECEMBER 2022

RESERVES POLICY

The Whizz-Kidz reserve policy aims to achieve the correct balance in terms of ensuring that charitable donations are used on a timely basis for the purposes of the Charity and ensuring that the Charity has a level of reserves which will help to ensure it is sustainable in the long term.

As a result of the pandemic the Trustees have considered the optimum level of reserves for the Charity and agreed to a policy that increases the unrestricted free reserves to a level which equates to six month of operating expenditure.

The Trustees consider that six months is a level which will ensure the long term stability of the Charity but not at an excessive level, meaning the aims of the objectives of the Charity will still be delivered.

The level of free unrestricted reserves at 31 December 2022 is £939,000 (as set out on the Balance Sheet). This equates to three and a half months of Charity operating expenditure. The aim will be to increase reserves to six months by the end of 2025 by using any surplus net income that is generated during this period.

The current cost-of-living crisis and the impact of inflation is a risk that will need to be managed to help the Charity achieve this objective.

GOING CONCERN

Accounting standards require the Trustees to consider the appropriateness of the going concern basis when preparing the financial statements. The Trustees have taken the following actions and based on the outcomes of these consider that the going concern basis remains appropriate:

- The Trustees have reviewed and approved the budget assumptions for the 12-month period ending 31 December 2023 and reviewed the cash flow and liquidity of Whizz-Kidz for the same period.
- The Trustees have considered the period beyond 2023, including the 12 months ending 31 December 2024, agreeing a strategy to deliver both growth and stability.
- The Trustees have considered the risks and different scenarios involved in generating sufficient income to deliver the budget.
- The Trustees have considered the ability of the Charity to reduce costs in a scenario where budgeted income is at risk and have considered the level of Reserves.



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FOR THE YEAR ENDED 31 DECEMBER 2022

PUBLIC BENEFIT

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

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

Special acknowledgement to colleagues, volunteers and advisers

The Board of Trustees wishes to record its appreciation of Whizz-Kidz highly committed colleagues and volunteers who generously and unstintingly give their time, skills and expertise. The continued commitment to make a difference in ongoing challenging times is inspiring.

Whizz-Kidz is fortunate to have a team of volunteers who make a valuable contribution to the Charity in all aspects of activity; this includes clinical, administrative and income generation roles.

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



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TRUSTEES' REPORT

FOR THE YEAR

Disclosure of information to auditor

Each of the persons who are Trustees at the time when this Trustees' Report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charitable group's auditor is unaware;
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charitable group's auditor is aware of that information;
- The Charity has taken advantage of the small companies exemption.

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

.....

Sir Crispin Davis, Chair

.....

Date **9 June 2023**



WHIZZ-KIDZ

(A company limited by guarantee)

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

Trustees' responsibilities statement

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

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and the group and of the income resources and application of resources, including the income and expenditure, of the charitable group for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable group will continue in operation.

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



INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF WHIZZ-KIDZ FOR THE YEAR ENDED 31 DECEMBER 2022

Opinion

We have audited the financial statements of Whizz-Kidz (the 'parent charitable company') and its subsidiary (the 'group') for the year ended 31 December 2022 which comprise the Consolidated Statement of Financial Activities, the Charity Statement of Financial Activities, the Group and Charity Balance Sheets, the Consolidated Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and parent charitable company's affairs as at 31 December 2022, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Trustee Investment (Scotland) Act 2005 and regulations 6 and 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the audit of the financial statements section of our report.

We are independent of the group and parent charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF WHIZZ-KIDZ FOR THE YEAR ENDED 31 DECEMBER 2022

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate. Our evaluation of the Trustees' assessment of the entity's ability to continue to adopt the going concern basis of accounting included critical reviews of budgets and forecasts provided.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

Other information

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

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

We have nothing to report in this regard



INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF WHIZZ-KIDZ FOR THE YEAR ENDED 31 DECEMBER 2022

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' report (incorporating the Directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' report (incorporating the Directors' report) has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the group and parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 or the Charities Accounts (Scotland) Regulations 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company's financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the Directors' report and from the requirement to prepare a strategic report.

Responsibilities of Trustees

As explained more fully in the Trustees' responsibilities statement included in the Trustees' Annual Report, the Trustees (who are also the Directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.



INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF WHIZZ-KIDZ FOR THE YEAR ENDED 31 DECEMBER 2022

In preparing the financial statements, the Trustees are responsible for assessing the group's and parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

- Obtaining an understanding of the legal and regulatory frameworks that the entity operates in, focusing on those laws and regulations that had a direct effect on the financial statements;
- Enquiry of management to identify any instances of known or suspected instances of fraud;
- Enquiry of management and those charged with governance around actual and potential litigation and claims;
- Enquiry of management about any instances of non-compliance with laws and regulations;
- Reviewing the design and implementation of control systems in place;
- Testing the operational effectiveness of the controls;
- Performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness;
- Evaluating the business rationale of significant transactions outside the normal course of business;
- Reviewing accounting estimates for bias;
- Reviewing minutes of meetings of those charged with governance;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.



INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF WHIZZ-KIDZ FOR THE YEAR ENDED 31 DECEMBER 2022

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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

This description forms part of our auditor's report.

Use of this report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and to the charitable company's Trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Sudhir Singh FCA (Senior Statutory Auditor)

For and behalf of

MHA, Statutory Auditor

London, United Kingdom

Date: 16 June 2023

MHA is the trading name of MacIntyre Hudson LLP, a limited liability partnership in England and Wales (registered number OC312313)



Reference and Administrative Information

Registered name of the Charity: Whizz-Kidz

Charity number: 802872

Company number: 244520

OSCR number: SC042607

Registered office and operational address

30 Park Street, London, SE1 9EQ

Trustees

Sir Crispin Davis (Chair)

Dr Charles Fairhurst

Pam Garside (resigned 29 September 2022)

Andrew Granger

Daniel Mathews

Robert Alastair Mathieson

Fiona McSwein

Arunima Misra (appointed 14 March 2022)

Chief Executive

Sarah Pugh

Senior Management Team

Keith Moss – Director of Finance

Jon Sawford – Director of Services & Influencing

Tania Hummel – Director of People & Engagement

Matt Wynes – Director of Fundraising and Communications (resigned June 2022)

Rachel Backshall – Director of Fundraising (from December 2022)

Bankers

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

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

Auditors

MHA
6th Floor, 2 London Wall Place, London EC2Y

Solicitors

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



WHIZZ-KIDZ

(A company limited by guarantee)

TRUSTEES' REPORT

FOR THE YEAR

The Trustees confirm that the annual report and financial statements of the charity comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) as amended by Update Bulletin 1 (effective 1 January 2015).

Whizz-Kidz

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

For the year ended 31 December 2022

	Note	Unrestricted £'000	Restricted £'000	Endowment £'000	2022 Total £'000	Unrestricted £'000	Restricted £'000	2021 Total £'000
Income from:								
Voluntary Income	2	2,390	1,829	1,000	5,219	2,440	1,576	4,016
Contract Income	3	1,516	-	-	1,516	1,166	-	1,166
Other Income	4	11	-	-	11	9	-	9
Investment Income		1	-	-	1	-	-	-
Total income		3,918	1,829	1,000	6,747	3,615	1,576	5,191
Expenditure on:								
Fundraising	5	1,883	50	-	1,933	1,867	71	1,938
Charitable activities								
Campaigns & Awareness	5	347	50	-	397	276	144	420
Mobility Equipment	5	585	1,050	-	1,635	695	795	1,490
Clinical Services	5	1,016	676	-	1,692	1,117	561	1,678
Young People's Services	5	427	554	-	981	369	529	898
Total expenditure		4,258	2,380	-	6,638	4,324	2,100	6,424
Net Income/(Expenditure)		(340)	(551)	1,000	109	(709)	(524)	(1,233)
Transfers between Funds	18	-	52	(52)	-	-	-	-
Net movement in funds		(340)	(499)	948	109	(709)	(524)	(1,233)
Reconciliation of funds:								
Total funds brought forward		1,391	721	-	2,112	2,100	1,245	3,345
Total funds carried forward		1,051	222	948	2,221	1,391	721	2,112

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. The notes from page 30 -41 form part of the accounts. Movements in funds are disclosed in Note 18 to the financial statements.

Whizz-Kidz

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

For the year ended 31 December 2022

	Note	Unrestricted £'000	Restricted £'000	Endowment £'000	2022 Total £'000	Unrestricted £'000	Restricted £'000	2021 Total £'000
Income from:								
Voluntary Income	2	2,390	1,829	1,000	5,219	2,440	1,576	4,016
Other Income		22	-	-	22	21	-	21
Investment Income		1	-	-	1	-	-	-
Gift Aid Donation	12	489	-	-	489	16	-	16
Total income		2,902	1,829	1,000	5,731	2,477	1,576	4,053
Expenditure on:								
Fundraising		1,794	50	-	1,844	1,867	71	1,938
Charitable activities	5							
Campaigns & Awareness		335	50	-	385	276	144	420
Mobility Equipment		36	1,050	-	1,086	29	795	824
Clinical Services		651	676	-	1,327	645	561	1,206
Young People's Services		426	554	-	980	369	529	898
Total expenditure		3,242	2,380	-	5,622	3,186	2,100	5,286
Net Income/(Expenditure)		(340)	(551)	1,000	109	(709)	(524)	(1,233)
Transfers between Funds		-	52	(52)	-	-	-	-
Net movement in funds		(340)	(499)	948	109	(709)	(524)	(1,233)
Reconciliation of funds:								
Total funds brought forward		1,391	721	-	2,112	2,100	1,245	3,345
Total funds carried forward		1,051	222	948	2,221	1,391	721	2,112

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. The notes in pages 30-41 form part of the accounts


Whizz-Kidz

Balance sheets

As at 31 December 2022

	Note	The group 2022 £'000	2021 £'000	The charity 2022 £'000	2021 £'000
Fixed assets:					
Tangible assets	11	112	185	112	185
Current assets:					
Debtors	14	669	400	612	471
Cash and Cash equivalents	19	2,184	2,351	2,131	2,051
		2,853	2,751	2,743	2,522
Liabilities:					
Creditors: amounts falling due within one year	15	(744)	(824)	(634)	(595)
Net current assets					
		2,109	1,927	2,109	1,927
Total assets less current liabilities					
		2,221	2,112	2,221	2,112
Funds:					
Restricted income funds	18				
Edward Gostling Endowment Fund	18	222	721	222	721
		948	-	973	-
Unrestricted income funds:					
Unrestricted funds held as tangible fixed assets	17	112	184	112	184
Free Reserves	18	939	1,207	939	1,207
Total unrestricted funds					
		1,051	1,391	1,051	1,391
Total funds					
		2,221	2,112	2,246	2,112

The (Loss)/Profit for the financial year for the parent only is £109k (2021: £(1,233)k). The notes from page 30-41 form part of the accounts. The financial statements of Whizz-Kidz (registered number 2444520) were approved by the board of directors and authorised for issue on 9 June 2023. They were signed on its behalf by:



Alastair Mathieson
Trustee

Whizz-Kidz

Consolidated statement of cash flows

For the year ended 31 December 2022

	Note	2022 £'000	£'000	2021 £'000	£'000
Cash flows from operating activities					
Net income/ (expenditure) for the reporting period (as per the statement of financial activities)			109		(1,233)
Depreciation charges	11	80		63	
Interest		(1)		-	
(Increase) in debtors		(269)		(186)	
(Decrease) in creditors		(80)		(337)	
			<u>(270)</u>	<u>(337)</u>	<u>(460)</u>
Net cash provided by operating activities			(161)		(1,693)
Cash flows from investing activities:					
Dividends, interest and rents from investments		1		-	
Purchase of fixed assets	11	(7)		(89)	
			<u>(6)</u>	<u>(89)</u>	
Net cash used in investing activities			(6)		(89)
			<u>(167)</u>	<u>(89)</u>	
Change in cash and cash equivalents in the year	19		(167)		(1,782)
Cash and cash equivalents at the beginning of the year	19		2,351		4,133
			<u>2,184</u>	<u>2,351</u>	
Cash and cash equivalents at the end of the year	19		<u>2,184</u>		<u>2,351</u>
The charity had no debt brought forward or carried forward					

Whizz-Kidz

Notes to the financial statements

For the year ended 31 December 2022

1 Accounting policies

a) Basis of preparation

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

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

The functional and presentation currency of Whizz-Kidz is considered to be pounds sterling because that is the currency of the primary economic environment in which the charity operates.

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

These financial statements consolidate the results of the Charity and its wholly-owned subsidiary Whizz Mobility C.I.C. on a line by line basis. Transactions and balances between the charitable company and its subsidiary have been eliminated from the consolidated financial statements. Balances between the two companies are disclosed in the notes of the charitable company's balance sheet.

The Charity is incorporated in the UK and has a registered office in London.

b) Public benefit entity

The charitable company and group meet the definition of a public benefit entity under FRS 102.

c) Going concern

The Board of Trustees has reviewed the charity's financial position (see the Trustees' report for a more detailed review on going concern) and consequently believes there are sufficient resources to manage any foreseeable operational or financial risks. The Board therefore considers there is a reasonable expectation that the charity has adequate resources to continue as a going concern for at least a year from the date of signing this Trustees' report with no identified material uncertainties. 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.

Whizz-Kidz

Notes to the financial statements

For the year ended 31 December 2022

1 Accounting policies (continued)

f) Donations of gifts, services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item or received the service, any conditions associated with the donation have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. While we are hugely appreciative of the services provided by our volunteers, in accordance with the Charities SORP (FRS 102), volunteer time is not recognised in the financial statements. Whizz-Kidz volunteer hours in 2022 were approximately 1,001 hours (2021: 1,053 hours).

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

g) Interest receivable

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

h) Fund accounting

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

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes which can be used at the discretion of the trustees.

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

A gift of endowment where trustees have the power to convert the endowment funds into income represent expendable endowments. A gift of expendable endowment provides the trustees with a power to convert all or part of it into income.

i) Expenditure and irrecoverable VAT

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

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

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

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

j) Costs of mobility equipment

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

k) Allocation of support costs

Resources expended are allocated to the particular activity where the cost relates directly to that activity. All support costs including governance costs (see note 5 on page 35) are allocated to activities on the basis of the number of staff employed in each activity as per note 8 on page 38.

l) Operating leases

Rental charges are charged on a straight line basis over the term of the lease. Rent holidays where applicable, are spread evenly over the lease term.

m) Tangible fixed assets

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

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

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

Whizz-Kidz

Notes to the financial statements

For the year ended 31 December 2022

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.

Whizz-Kidz

Notes to the financial statements

For the year ended 31 December 2022

2 Voluntary Income

				2022			2021
	Unrestricted	Restricted	Endowment	Total	Unrestricted	Restricted	Total
	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Corporate	443	553	-	996	595	249	844
Marathons & Challenge	990	17	-	1,007	740	-	740
Individual Giving	189	-	-	189	204	-	204
Legacies	114	-	-	114	351	17	368
Major Donors	13	29	-	42	41	189	230
Statutory & Trusts (a)	641	1,230	1,000	2,871	509	1,121	1,630
	2,390	1,829	1,000	5,219	2,440	1,576	4,016

The charity has been notified of one legacy which has not yet met the criteria of income recognition.

Furthermore, the charity does not believe it can reliably estimate its value as to be able to disclose it as a contingent asset

				2022			2021
a Statutory and Trust Income	Unrestricted	Restricted	Endowment	Total	Unrestricted	Restricted	Total
	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Statutory							
Heritage Lottery - 30 Years 30 Stories	-	5	-	5	-	38	38
Welsh Government - Moving On	-	77	-	77	-	84	84
Money and Pensions Service	-	30	-	30	-	-	-
Sub-total for Statutory	-	112	-	112	-	122	122
Trusts							
The Edward Gostling Foundation	-	125	1,000	1,125	-	275	275
Players of People's Postcode Lottery	500	-	-	500	400	-	400
Zochonis Trust	-	20	-	20	-	20	20
The City Bridge Trust	-	192	-	192	-	-	-
The Crispin Davis Family Trust	-	50	-	50	-	50	50
Florence Nightingale Trust	-	18	-	18	-	18	18
Comic Relief	-	7	-	7	-	28	28
Comic Relief - Covid-19 Emergency Funding	-	-	-	-	-	20	20
Bernard Lewis Family Charitable Trust	62	-	-	62	50	-	50
Kentown Wizard Foundation	-	-	-	-	-	250	250
The Lawson Trust	-	-	-	-	-	50	50
The Vodafone Foundation	-	50	-	50	-	-	-
The Rooney Foundation	-	200	-	200	-	-	-
Others for mobility	79	456	-	535	59	288	347
Sub-total for Trust	641	1,118	1,000	2,759	509	999	1,508
Total Statutory and Trust	641	1,230	1,000	2,871	509	1,121	1,630

The Charity has received a Welsh Government Grant £77,000 (2021: £84,000). The Grant was for the purpose of funding activities in line with the charity's objectives. There were no unfulfilled conditions at the end of the year.

Whizz-Kidz

Notes to the financial statements

For the year ended 31 December 2022

3 Contract Income

	2022			2021		
	Unrestricted £'000	Restricted £'000	Total £'000	Unrestricted £'000	Restricted £'000	Total £'000
Whizz-Mobility C.I.C. NHS income	1,112	-	1,112	1,126	-	1,126
Fundraising Commercial Income	404	-	404	40	-	40
	<u>1,516</u>	<u>-</u>	<u>1,516</u>	<u>1,166</u>	<u>-</u>	<u>1,166</u>

Whizz-Mobility C.I.C. received income through a NHS contract of £1.112 million (2021: £1.126 million). The income is not classified as charitable income as the funding is used to provide services which are wider than those provided by the charity. There were no unfulfilled conditions at the year end.

4 Other Income

	2022			2021		
	Unrestricted £'000	Restricted £'000	Total £'000	Unrestricted £'000	Restricted £'000	Total £'000
Currency Exchange	1	-	1	8	-	8
Fixed Asset Disposal	5	-	5	-	-	-
Other	5	-	5	1	-	1
	<u>11</u>	<u>-</u>	<u>11</u>	<u>9</u>	<u>-</u>	<u>9</u>

Whizz-Kidz

Notes to the financial statements

For the year ended 31 December 2022

5 Analysis of expenditure - Current Year

a. 2022	Fundraising	Charitable activities				2022 Total	2021 Total
		Campaigns & Awareness	Mobility Equipment	Clinical Services	Young People's Services		
	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Direct costs:							
Staff Costs (Note 7)	1,080	220	-	1,000	532	2,832	2,808
Promotional & Advertising	100	29	-	-	4	133	274
Travel & Accommodation	7	-	-	60	33	100	48
Marathons & Challenge Events	138	-	-	-	-	138	146
Personal Assistants	-	-	-	-	3	3	1
Wheelchairs & Mobility Equipment	-	-	1,635	-	-	1,635	1,490
Recruitment & Training	62	13	-	-	5	80	19
Depreciation	-	-	-	10	-	10	3
Wheelchair Project Fees	-	-	-	21	-	21	92
Other Direct Costs	108	47	-	180	128	463	471
Total Direct Costs	1,495	309	1,635	1,271	705	5,415	5,352
Support costs:							
Staff Costs (Note 7)	197	40	-	190	124	551	483
Rent, Rates, Insurance & Services	107	22	-	103	68	300	318
Support IT Contracts	51	10	-	49	32	142	59
Recruitment & Training	9	2	-	9	6	26	49
Legal	13	3	-	12	7	35	15
Bank Charges	1	-	-	1	1	3	2
Depreciation	25	5	-	23	15	68	58
Other Support Expenses	12	2	-	12	8	34	37
Governance costs							
Staff Costs (Note 7)	7	1	-	7	5	20	15
Other Support Expenses	16	3	-	15	10	44	36
Total Support & Governance costs	438	88	-	421	276	1,223	1,072
Total expenditure 2022	1,933	397	1,635	1,692	981	6,638	
Total expenditure 2021	1,938	420	1,490	1,678	898		6,424

Support Costs consists of the following:

	2022 £'000	2021 £'000
Central Admin Costs	658	556
Finance	283	266
HR	141	114
IT	153	136
Total Support & Governance cost	1,235	1,072

Of the total expenditure £4,258k was unrestricted (2021: £4,324k), £2,380k was restricted (2021: £2,100k) of which £52k was funded by Edward Gostling Endowment (2021:nil).

Whizz-Kidz

Notes to the financial statements

For the year ended 31 December 2022

5 Analysis of expenditure - Prior Year

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

Support Costs consists of the following:

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

Whizz-Kidz

Notes to the financial statements

For the year ended 31 December 2022

6 Net incoming resources for the year

This is stated after charging / (crediting):

	2022	2021
	£'000	£'000
Depreciation	80	63
Operating lease rentals:		
Property	172	213
Equipment	9	12
Auditor remuneration (excluding VAT):		
Audit of the financial statements		
Group	19	18
Charity	16	15

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

Staff costs were as follows:

	2022	2021
	£'000	£'000
Salaries and wages	2,788	2,770
Redundancy and termination costs	52	49
Social security costs	293	270
Pension contributions	147	142
Health insurance	30	30
Temporary staff	93	45

The Policy for redundancy and termination costs is to account for them when the commitment is made. Redundancy and termination costs are made up of contractual amounts of £31k (2021: £28k) and non-contractual amounts of £21k (2021: £21k)

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

	2022	2021
	No.	No.
£60,000 - £69,999	2	2
£70,000 - £79,999	1	1
£80,000 - £89,999	1	2
£90,000 - £99,999	1	-
£120,000 - £129,999	1	1

The total employee benefits including pension contributions and employer national insurance of key management personnel were £500,243 (2021: £587,446). Key management personnel in 2022 include the Chief Executive, Director of People & Engagement, Director of Services & Influencing, Director of Fundraising and Director of Finance. (Director of Strategy & Innovation position removed in 2022).

The charity Trustees were not paid expenses and were not paid or received any other benefits from employment with the charity in the year (2021: £nil).

Whizz-Kidz

Notes to the financial statements

For the year ended 31 December 2022

8 Staff numbers

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

	2022 No.	2021 No.
Mobility Services	24.0	22.0
Campaigns & Awareness	5.0	4.0
Young People's Services	16.0	14.0
Fundraising	25.0	24.0
Support	5.8	5.8
Governance	0.2	0.2
	76.0	70.0
	76.0	70.0

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

	2022 No.	2021 No.
	80	77
	80	77

9 Related Party Transactions

Unrestricted donations totalling £600 were received from three trustees during the year (2021: £2,300 from two trustees). Sir Crispin Davis, Chair of the Board of Trustees, made restricted donations totalling £50,000 during the year (2021: £50,000).

Daniel Mathews, Whizz-Kidz Trustee, is a partner with Ernst & Young, who provide advice to Whizz-Kidz on a pro bono basis. The advice provided in 2022 has been in relation to different areas of the business and, whilst valuable, is not considered material to the accounts and is not therefore included in voluntary income and expenditure.

Andrew Granger, Whizz-Kidz Trustee, is also a partner at Collyer Bristow LLP, who have provided legal advice on a pro bono basis and, whilst valuable, is not considered material to the accounts and is not therefore included in voluntary income and expenditure.

10 Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes. Profits of the subsidiary Whizz-Mobility C.I.C. are gifted to the parent charity under a deed of covenant. There is no tax charge in the current or prior year.

11 Tangible fixed assets

The group and charity

	Leasehold property £'000	Fixtures and fittings £'000	Computer equipment £'000	Motor vehicles £'000	Total £'000
Cost					
31st December 2021	88	71	162	47	368
Additions in year	-	-	7	-	7
Disposals in year	-	-	-	(18)	(18)
	88	71	169	29	357
31st December 2022	88	71	169	29	357
Depreciation					
31st December 2021	42	19	101	21	183
Charge for the year	28	14	28	10	80
Eliminated on disposal	-	-	-	(18)	(18)
	70	33	129	13	245
31st December 2022	70	33	129	13	245
Net book value					
31st December 2022	18	38	40	16	112
31st December 2021	46	52	61	26	185

All of the above assets are used for charitable purposes.

Whizz-Kidz

Notes to the financial statements

For the year ended 31 December 2022

12 Subsidiary undertaking

The charitable company owns the whole of the issued ordinary share capital of Whizz-Mobility C.I.C. (company number 04210138) which was registered as community interest company in October 2011 and was originally incorporated in the United Kingdom on 2 May 2001. Whizz-Mobility C.I.C.'s registered office is the same as the charity registered office on page 3. All activities have been consolidated on a line by line basis in the statement of financial activities. Taxable profits are gift aided to the charitable company via deed of covenant. A summary of the results of the subsidiary is shown below:

	2022	2021
	£'000	£'000
Income	1,517	1,166
Expenditure	(1,028)	(1,150)
Net Income for the financial year	489	16
Gift aid to parent undertaking	(489)	(16)
Result for the financial year	-	-

Aggregate capital and reserves of Whizz-Mobility C.I.C. as at 31 December 2022 are £1 (2021: £1).

13 Parent charity

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

	2022	2021
	£'000	£'000
Gross income	5,731	4,053
Result for the year	109	(1,233)

14 Debtors

	The group		The charity	
	2022	2021	2022	2021
	£'000	£'000	£'000	£'000
Prepayments	151	46	144	38
Other debtors	68	83	3	5
Value Added Tax	-	2	-	-
Accrued income	424	269	214	269
Due from subsidiary company	-	-	251	159
Trade debtors	26	-	-	-
	669	400	612	471

15 Creditors: amounts falling due within one year

	The group		The charity	
	2022	2021	2022	2021
	£'000	£'000	£'000	£'000
Trade creditors	202	155	175	104
Creditors for mobility equipment	299	306	220	192
Taxation and social security	101	95	101	95
Value Added Tax	1	-	-	-
Accruals	141	268	138	204
	744	824	634	595

16 Deferred income

There is no deferred income in 2022 or in 2021.

Whizz-Kidz

Notes to the financial statements

For the year ended 31 December 2022

17 Analysis of group net assets between funds

	General unrestricted £'000	Restricted funds £'000	Endowment £'000	Total funds £'000
2022				
Tangible fixed assets	112	-	-	112
Current assets	1,361	544	948	2,853
Current liabilities	(422)	(322)	-	(744)
Net assets 31 December 2022	1,051	222	948	2,221
2021				
Tangible fixed assets	184	1	-	185
Current assets	1,769	982	-	2,751
Current liabilities	(562)	(262)	-	(824)
Net assets 31 December 2021	1,391	721	-	2,112

18 Movements in funds

a. 2022	At 1 January 2022 £'000	Income £'000	Expenditure £'000	Transfers £'000	At 31 December 2022 £'000
Restricted funds:					
Mobility Equipment	428	753	(1,142)	-	39
Edward Gostling Endowment Fund	-	-	(52)	52	-
Mobility Therapists & Support Services	160	500	(665)	-	(5)
Young People's Services	71	576	(461)	-	186
Wheels of Change Project	62	-	(60)	-	2
Total restricted funds	721	1,829	(2,380)	52	222
Expendable endowment					
Edward Gostling Endowment Fund	0	1000	-	(52)	948
Unrestricted funds:					
General funds	1,391	3,918	(4,258)	-	1,051
Total unrestricted funds	1,391	3,918	(4,258)	-	1,051
Total funds	2,112	6,747	(6,638)	-	2,221

Description of the funds are on page 41.

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

Whizz-Kidz

Notes to the financial statements

For the year ended 31 December 2022

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.

The small deficit at the year end is short term, the charity is receiving funding in the future to cover it.

Young People's Services

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

Wheels of Change Project

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

Designated funds

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

Edward Gostling Endowment Funds

The endowed fund is restricted to providing young people with mobility aids to assist their transition to further education and employment.

Transfers

Transfer of Endowment funds to restricted funds to support activities provided by the the Edward Gostling Endowment Fund.

19 Analysis of group cash and cash equivalents

	At 1 January 2022 £	Cash flows £	At 31 December 2022 £
Cash in hand	1,768	(1,167)	601
Short term deposits	583	1,000	1,583
	<hr/>	<hr/>	<hr/>
Total group cash and cash equivalents	2,351	(167)	2,184
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

20 Operating lease commitments

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

	Property		Equipment	
	2022 £	2021 £	2022 £	2021 £
Less than one year	162	228	33	9
One to five years	-	162	53	24
	<hr/>	<hr/>	<hr/>	<hr/>
	162	390	86	33
	<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.



Whizz-Kidz

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Whizz-kidz
move a life forward

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 Whizz-Kidz



Whizz-Kidz is a registered charity in England and Wales (No. 802872). Company Registered in England and Wales (No. 2444520). Charity Registered in Scotland (No. SC042607)

WHIZZ-KIDZ

England & Wales - Charity number 802872

Accounts



Whizz-Kidz 2021 Annual Report

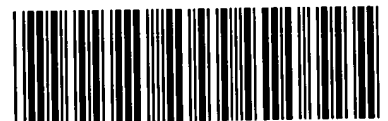
Company Registration Number 2444520

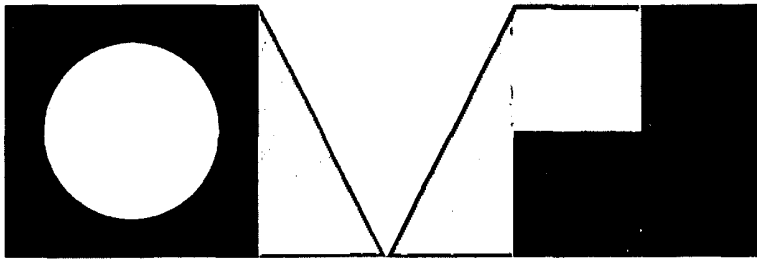
Charity Number 802872

OSCR Number SC042607

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

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





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

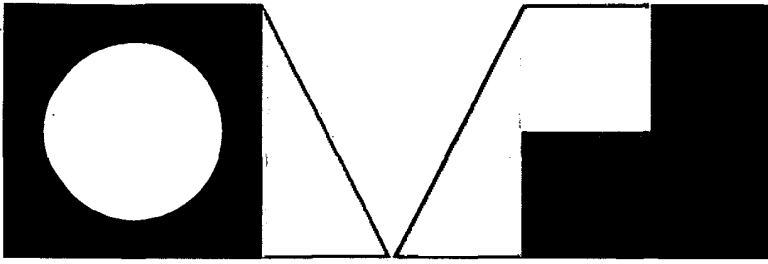
(A company limited by guarantee)

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

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

(A company limited by guarantee)

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

Reference and Administrative Information

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

Registered office and operational address

30 Park Street, London, SE1 9EQ

Trustees

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

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

Chief Executive

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

Bankers

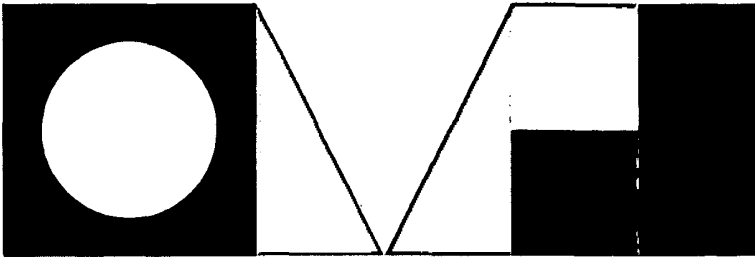
The Royal Bank of Scotland	HSBC Bank plc
119/121 Victoria Street, London SW1E 6RA	92 Kensington High St, London W8 4SH

Solicitors

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

Auditors

Deloitte LLP (resigned 17th August 2021)	Macintyre Hudson (appointed 25th October 2021)
1 New Street, London EC4A 3HQ	6th Floor, 2 London Wall Place, London EC2Y 5AU



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

(A company limited by guarantee)

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

The Trustees present their annual report together with the audited financial statements of the group and the company for the year to 31 December 2021. The Trustees confirm that the annual report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) as amended by Update Bulletin 1 (effective 1 January 2015).

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Movement for Non-Mobile Children (Whizz-Kidz) is a charity, number 802872 and a company limited by guarantee, number 2444520; its Memorandum and Articles of Association constitute the governing documents.

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

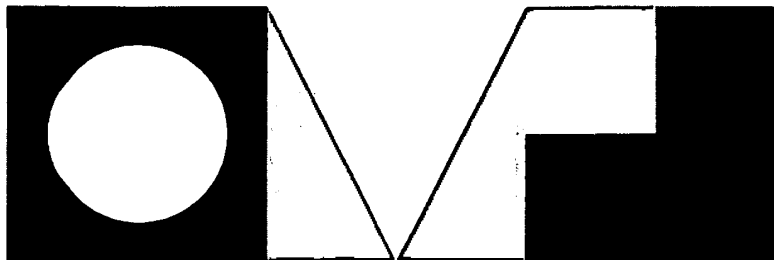
The purpose of Whizz-Kidz is to empower young wheelchair users by providing the equipment, support and confidence-building experiences they need, and campaigning for a more inclusive society.

The governing document

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

Whizz-Mobility C.I.C is a wholly owned subsidiary of Whizz-Kidz with all profits donated to Whizz-Kidz under Gift Aid. NHS partnership agreements are routed through Whizz-Mobility C.I.C.

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



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

(A company limited by guarantee)

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

The governance structure

The Board of Trustees is responsible and accountable for the governance of the Charity. It met four times in the year. The Chief Executive is responsible for the day-to-day management of Whizz-Kidz.

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

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

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

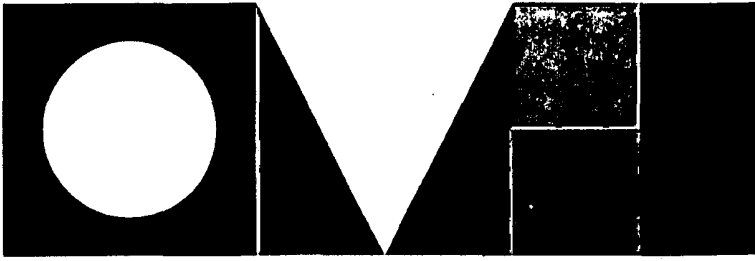
The Clinical Governance Committee reports to the Board on the effectiveness and quality of the charity's clinical services, risk management processes and procedures.

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

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

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

The Chief Executive and Senior Management Team reporting directly to the Chief Executive are subject to the same remuneration policies as all other colleagues and have the same level of benefits available to them. The CEO's salary is subject to approval by the Trustees.



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Charity Governance Code

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

Recruitment and appointment of new Trustees

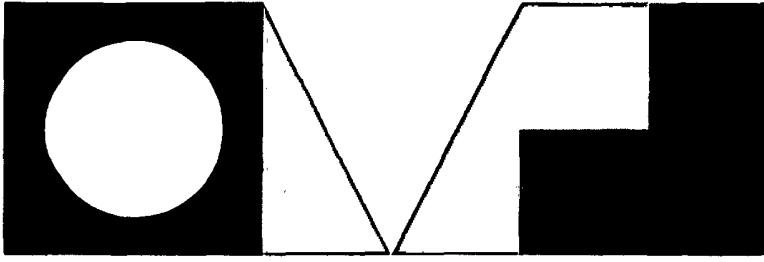
New Trustees may be appointed by a decision of the existing Trustees. Before appointment, all new Trustees have an induction programme in order that they can properly undertake and fulfil their responsibilities to the Charity. This includes meetings with key management personnel where relevant, copies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

New members need to be proposed by a voting member or recommended by the Trustees. Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 December 2021 was 7 (2020:9). The Trustees have no beneficial interest in the charity.

Risk management

A risk management framework is agreed annually by the Board. This includes a Risk Register which has been developed to identify risks, mitigation, and contingency actions. This Risk Register is reviewed and updated monthly by the Senior Management Team. Risks are reviewed quarterly by the relevant Trustee Committee and quarterly by the Board of Trustees. On an annual basis, the Board agrees a risk threshold and prepares a risk appetite statement.

It is recognised that this system can only provide reasonable (not absolute) reassurance that major risks are being adequately managed.



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

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

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

OBJECTIVES AND ACTIVITIES

In accordance with the Charities Act 2011, the Board of Trustees regularly monitors and reviews the success of the organisation in meeting its key objectives. The trustees confirm, in the light of the guidance, that these aims fully meet the public benefit test and that all the activities of the charity, described in the Trustees' annual report, are undertaken in pursuit of these aims.

Our vision and purpose

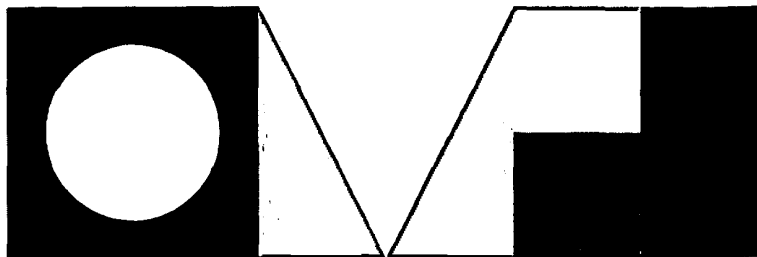
During 2021, the new CEO, Sarah Pugh has engaged with all colleagues in Whizz-Kidz, with the Trustees, our Kidz Board and young people and their families, to agree a new Vision and Purpose for Whizz-Kidz.

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

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

Our values and culture framework

During 2021 since the arrival of the new CEO, all colleagues at Whizz-Kidz have worked together to agree the culture, values and behaviours which will guide our decision making and how we conduct ourselves in our work. Our values are: Young people focused, Ambitious, Collaborative and Inclusive. Our behaviours are: I seek to understand, I engage with others, I find solutions and I focus on growth.



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

Equality, Diversity and inclusion

Whizz-Kidz is committed to being an equal opportunities employer. This means that decisions concerning all aspects of employment will be based on the needs of the organization and not any assumptions based on sex, race, age, disability, gender assignment, sexual orientation, married or civil partnership status, pregnancy or maternity, religion, or belief. All colleagues are required to abide by equality, diversity, and inclusion principles.

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

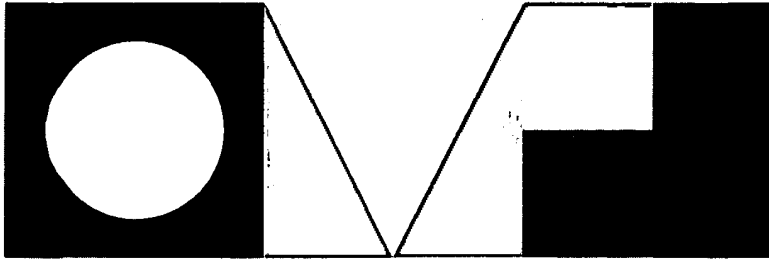
Our strategic priorities

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

1. Mobile
2. Enabled
3. Included

Mobile: We will significantly increase our provision of high quality wheelchairs to young people

This priority is focused on increasing the number of young people we support who are unable to receive the essential mobility equipment they need from the NHS as well as ensuring that young people who apply receive equipment as quickly as possible.



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

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

Enabled: We will provide confidence-building experiences for every young wheelchair user in the UK.

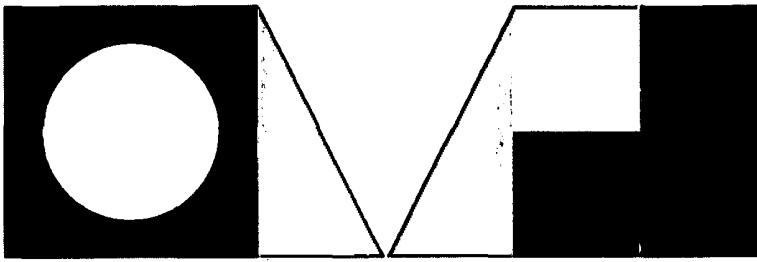
This priority is focused on increasing the number of young people we support with confidence building experiences. These experiences will be delivered through Wheelchair Skills Training, Employability Skills Training and through confidence focused programmes. To increase the long-term impact of Whizz-Kidz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

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

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

Included: We will work with young wheelchair users to create societal change and inclusion

This priority is focused on delivering long-term sustainable change and inclusion for young wheelchair users. We will deliver societal impact through the addition



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of the new roles in 2022 of: Policy Officer, Partnership Officer and Associate Director of Engagement and Policy. Working with young people, the team will build key data and evidence to inform and lobby decision makers on changes that could be made in society for the benefit of young wheelchair users. Much of this work starts with the Kidz Board and their manifesto outlining the change they want to see.

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

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

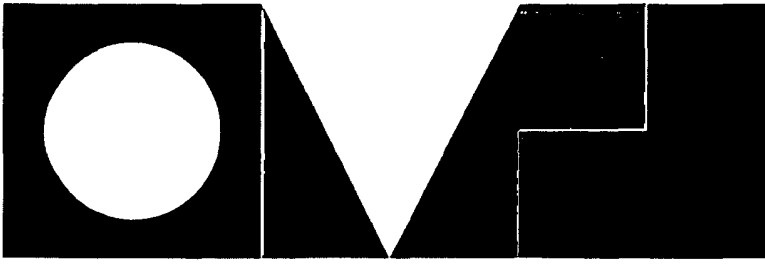
Wheelchair Skills Training (WST) is not available nationally through the NHS, Social Services or Education. The difference specialised WST can give to a wheelchair user is life changing. Many wheelchair users will go through life having never learnt basic skills like climbing kerbs or getting onto public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

STRATEGIC REPORT

ACHIEVEMENTS AND PERFORMANCE DURING THE YEAR ENDING 31 DECEMBER 2021

Services

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



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TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

Clinical Services

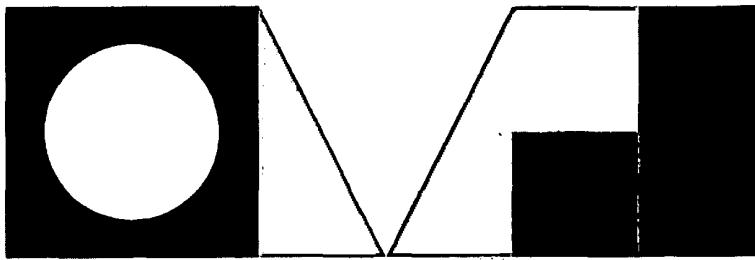
The Clinical team exceeded the target of 380 young people supported, supporting 427 young people by the end of the year. The Tower Hamlets Clinical team also saw high demand supporting 256 young people against a target of 240. However, this high demand was not replicated across all our clinical services.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

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

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

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

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



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Young People's Services

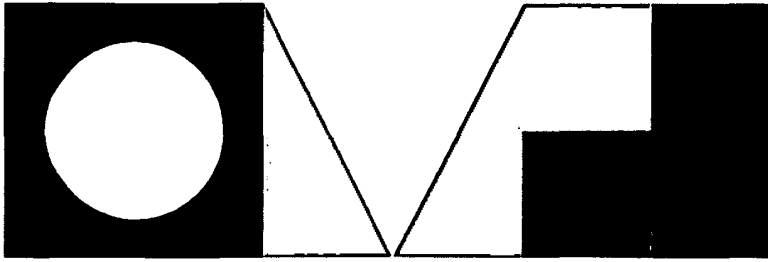
Despite the challenges faced by the team around Covid-19, the Young People's Team (YPT) has had a successful 12 months. The team continued with online delivery through to May and then slowly reintroduced face-to-face services. Schools allowed Whizz-Kidz services to return to run small groups of Wheelchair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

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

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

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

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



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

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

Dream Chair

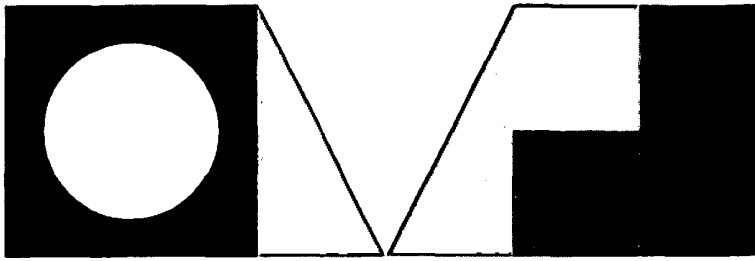
In 2021, following the unveiling of the Dream Chair prototype in December 2020, the Wheels of Change project moved to its second stage. The second stage is a feasibility study, supported by funding from Duchenne UK and Motability Operations. The second stage will be completed in spring 2022 and we are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

Fundraising – Income Generation

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

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

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



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Fundraising Regulation and Compliance

Whizz-Kidz complies with sector best practice. During 2021 all fundraising was conducted by a Whizz-Kidz team of employed fundraisers. Whizz-Kidz monitors and manages its fundraising regulation and compliance through a combination of training programmes, internal processes, internal audits and quarterly management reporting. This takes into consideration the collection and use of personal data, frequency of contact, how to identify and support vulnerable people, as well as compliance and regulatory requirements.

We are registered with the Fundraising Regulator. Each year members of the fundraising team attend regulation and compliance training. This training includes guidance on how to identify and support vulnerable people. All colleagues are held accountable to our supporter promise and organisational behaviour framework. Whizz-Kidz is registered with the Fundraising Preference Service, a scheme that people can use to register and ask for companies to stop contacting them. Whizz-Kidz received no such cancellation requests during the year.

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

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

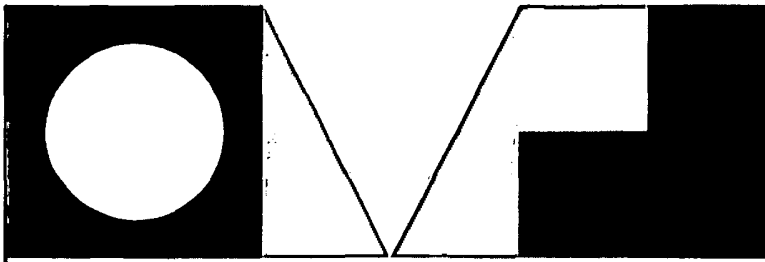
No third-party canvassing took place in 2021.

Environmental Impact

We are committed to minimising the impact of our activities on the environment without affecting the delivery of the purpose of the charity.

We encourage environmental responsibility amongst everyone who plays a part in helping Whizz-Kidz achieve its goals, including our colleagues, volunteers, trustees, suppliers and donors.

Our environmental policy which includes reducing waste, recycling, working with environmentally conscious suppliers and manufacturers, minimising travel and



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FOR THE YEAR ENDED 31 DECEMBER 2021

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

FINANCIAL REVIEW

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

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

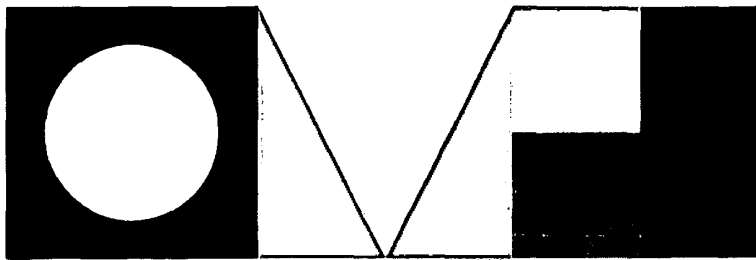
The overall impact on free unrestricted reserves has therefore been mitigated and with a year-end balance of £1.207 million (2020 £1.298 million).

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

RESERVES POLICY

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

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



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

GOING CONCERN

Accounting standards require the Trustees to consider the appropriateness of the going concern basis when preparing the financial statements. The Trustees have taken the following actions and based on the outcomes of these consider that the going concern basis remains appropriate: -

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

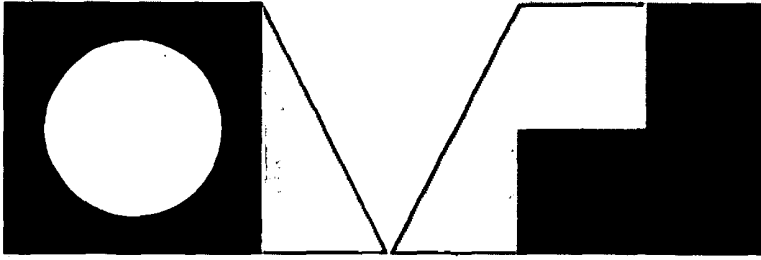
Public Benefit

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

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

Special acknowledgement to colleagues, volunteers and advisors

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



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FOR THE YEAR ENDED 31 DECEMBER 2021

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

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

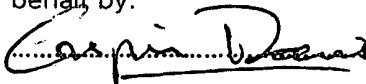
The Board is grateful for the valuable help and assistance received from its professional advisers.

Disclosure of information to auditor

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charitable group's auditor is unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charitable group's auditor is aware of that information.
- The Charity has taken advantage of the small companies exemption.

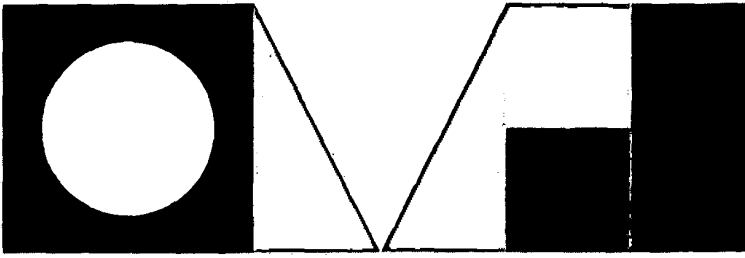
Approved by order of the members of the Board of Trustees and signed on their behalf by:



Sir Crispin Davis, Chair

.....

Date 26 April 2022



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

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TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

Trustees' responsibilities statement

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

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and the group and of the income resources and application of resources, including the income and expenditure, of the charitable group for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable group will continue in operation.

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



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

Opinion

We have audited the financial statements of The Movement for Non-Mobile Children (Whizz-Kidz) (the 'parent charitable company') and its subsidiary (the 'group') for the year ended 31 December 2021 which comprise the Consolidated Statement of Financial Activities, the Charity Statement of Financial Activities, the Group and Charity Balance Sheets, the Consolidated Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

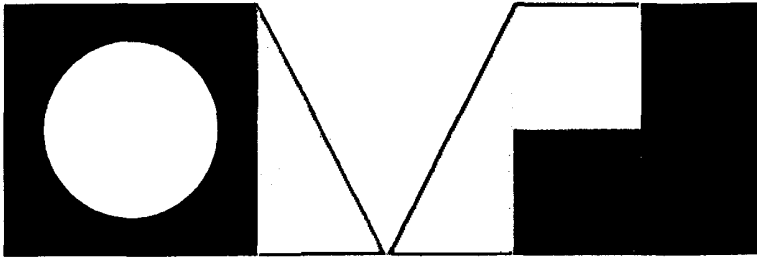
In our opinion the financial statements:

- give a true and fair view of the state of the group's and parent charitable company's affairs as at 31 December 2021, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Trustee Investment (Scotland) Act 2005 and regulations 6 and 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the audit of the financial statements section of our report.

We are independent of the group and parent charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



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

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate. Our evaluation of the Trustees' assessment of the entity's ability to continue to adopt the going concern basis of accounting included critical reviews of budgets and forecasts provided.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

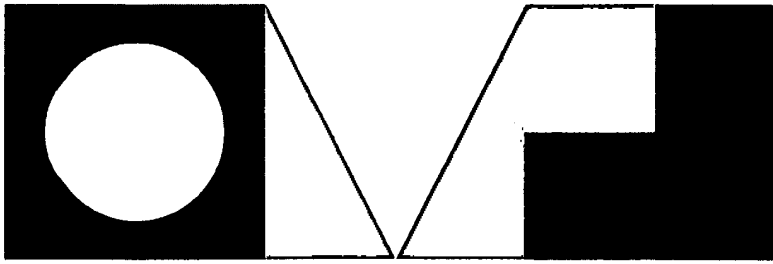
Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

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

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

We have nothing to report in this regard



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

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

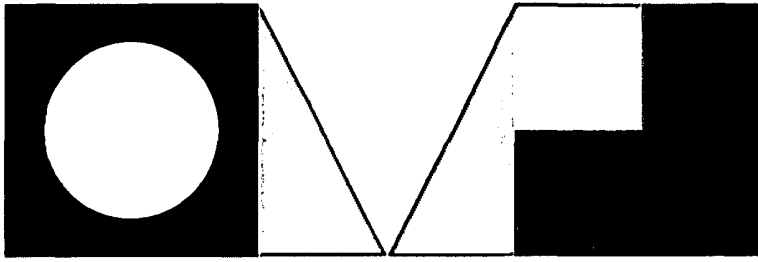
- the information given in the Trustees' report (incorporating the Directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' report (incorporating the Directors' report) has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the group and parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 or the Charities Accounts (Scotland) Regulations 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company's financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the Directors' report and from the requirement to prepare a strategic report.



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

Responsibilities of Trustees

As explained more fully in the Trustees' responsibilities statement included in the Trustees' Annual Report, the Trustees (who are also the Directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the group's and parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

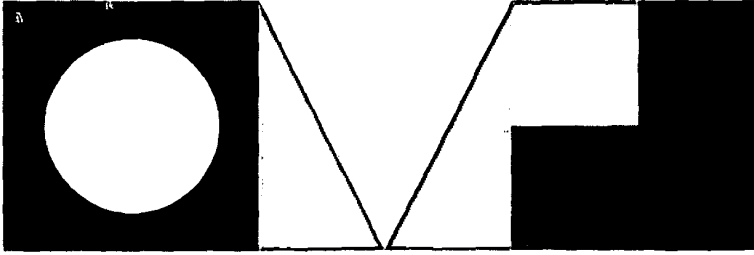
Auditor's responsibilities for the audit of the financial statements

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

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

- Obtaining an understanding of the legal and regulatory frameworks that the entity operates in, focusing on those laws and regulations that had a direct effect on the financial statements;



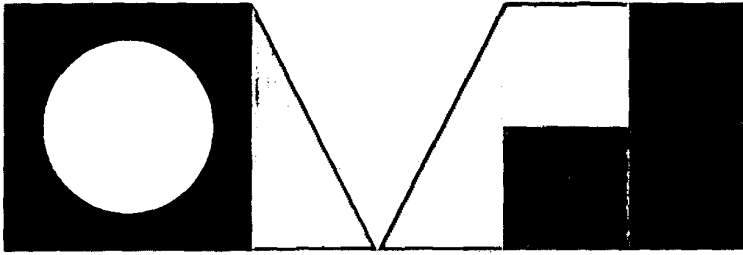
**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE MOVEMENT
FOR NON-MOBILE CHILDREN (WHIZZ-KIDZ)
FOR THE YEAR ENDED 31 DECEMBER 2021**

- Enquiry of management to identify any instances of known or suspected instances of fraud;
- Enquiry of management and those charged with governance around actual and potential litigation and claims;
- Enquiry of management about any instances of non-compliance with laws and regulations;
- Reviewing the design and implementation of control systems in place;
- Testing the operational effectiveness of the controls;
- Performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness;
- Evaluating the business rationale of significant transactions outside the normal course of business, and reviewing accounting estimates for bias;
- Reviewing minutes of meetings of those charged with governance;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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

This description forms part of our auditor's report.



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

Use of this report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and to the charitable company's Trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Sudhir Singh

Sudhir Singh FCA (Senior Statutory Auditor)

For and behalf of

MHA Macintyre Hudson

Statutory Auditor

London, United Kingdom

Date: 29 April 2022



Whizz-Kidz

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Whizz-kidz
move a life forward



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

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

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

For the year ended 31 December 2021

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

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

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

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

For the year ended 31 December 2021

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

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


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

Balance sheets

As at 31 December 2021

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

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


Alastair Mathieson
Trustee

26th April 2022

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

Consolidated statement of cash flows

For the year ended 31 December 2021

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

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

Notes to the financial statements

For the year ended 31 December 2021

1 Accounting policies

a) Basis of preparation

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

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

The functional and presentation currency of Whizz-Kidz is considered to be pounds sterling because that is the currency of the primary economic environment in which the charity operates.

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

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

The Charity is incorporated in the UK and has a registered office in London

b) Public benefit entity

The charitable company and group meet the definition of a public benefit entity under FRS 102.

c) Going concern

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

d) Income

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

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

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

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

e) Critical accounting judgements & estimates

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

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

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

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

Notes to the financial statements

For the year ended 31 December 2021

1 Accounting policies (continued)

f) Donations of gifts, services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item or received the service, any conditions associated with the donation have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. While we are hugely appreciative of the services provided by our volunteers, in accordance with the Charities SORP (FRS 102), volunteer time is not recognised in the financial statements. Whizz-Kidz volunteer hours in 2021 were approximately 1,053 hours (2020: 396 hours).

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

g) Interest receivable

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

h) Fund accounting

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

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes which can be used at the discretion of the trustees.

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

i) Expenditure and irrecoverable VAT

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

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

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

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

j) Costs of mobility equipment

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

k) Allocation of support costs

Resources expended are allocated to the particular activity where the cost relates directly to that activity. All support costs including governance costs (see note 5 on page 35) are allocated to activities on the basis of the number of staff employed in each activity as per note 8 on page 38.

l) Operating leases

Rental charges are charged on a straight line basis over the term of the lease. Rent holidays where applicable, are spread evenly over the lease term.

m) Tangible fixed assets

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

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

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

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

Notes to the financial statements

For the year ended 31 December 2021

1 Accounting policies (continued)

n) Financial assets and liabilities

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

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

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

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

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

o) Investments in subsidiaries

Investments in subsidiaries are at cost less provision for impairment.

p) Debtors

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

q) Cash at bank and in hand

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

r) Creditors and provisions

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

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

s) Pensions

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

t) Taxation

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

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

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

Notes to the financial statements

For the year ended 31 December 2021

2 Voluntary Income

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

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

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

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

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

Notes to the financial statements

For the year ended 31 December 2021

3 Contracts Income

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

Whizz-Mobility C.I.C. received income through a NHS contract of £1.126 million (2020: £1.118 million). The income is not classified as charitable income as the funding is used to provide services which are wider than those provided by the charity. There were no unfulfilled conditions at the year end.

4 Other Income

	Unrestricted £'000	Restricted £'000	2021		2020	
			Total £'000	Unrestricted £'000	Restricted £'000	Total £'000
Government Furlough Grant	8	-	8	-	91	91
Pro Bono Income	-	-	-	19	-	19
Insurance Compensation	-	-	-	1,230	-	1,230
Other	1	-	1	1	-	1
	<u>9</u>	<u>-</u>	<u>9</u>	<u>1,250</u>	<u>91</u>	<u>1,341</u>

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

Notes to the financial statements

For the year ended 31 December 2021

5 Analysis of expenditure - Current Year

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

Support Costs consists of the following:

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

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

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

Notes to the financial statements

For the year ended 31 December 2021

5 Analysis of expenditure - Prior Year

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

Support Costs consists of the following:

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

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

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

Notes to the financial statements

For the year ended 31 December 2021

6 Net incoming resources for the year

This is stated after charging / (crediting):

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

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

Staff costs were as follows:

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

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

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

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

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

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

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

Notes to the financial statements

For the year ended 31 December 2021

8 Staff numbers

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

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

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

	2021 No.	2020 No.
	<u>77</u>	<u>79</u>

9 Related Party Transactions

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

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

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

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

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

10 Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes. Profits of the subsidiary Whizz-Mobility C.I.C. are gifted to the parent charity under a deed of covenant. There is no tax charge in the current or prior year.

11 Tangible fixed assets

The group and charity

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

All of the above assets are used for charitable purposes.

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

Notes to the financial statements

For the year ended 31 December 2021

12 Subsidiary undertaking

The charitable company owns the whole of the issued ordinary share capital of Whizz-Mobility C.I.C. (company number 04210138) which was registered as community interest company in October 2011 and was originally incorporated in the United Kingdom on 2 May 2001. Whizz-Mobility C.I.C.'s registered office is the same as the charity registered office on page 3. All activities have been consolidated on a line by line basis in the statement of financial activities. Available profits are gift aided to the charitable company via deed of covenant. A summary of the results of the subsidiary is shown below:

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

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

13 Parent charity

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

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

14 Debtors

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

15 Creditors: amounts falling due within one year

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

16 Deferred income

There is no deferred income in 2021 or in 2020.

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

Notes to the financial statements

For the year ended 31 December 2021

17 Analysis of group net assets between funds

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

18 Movements in funds

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

Description of the funds are on page 41.

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

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

Notes to the financial statements

For the year ended 31 December 2021

Purposes of restricted funds

Mobility Equipment

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

Mobility Therapists & Support Services

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

Young People's Services

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

Wheels of Change Project

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

Designated funds

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

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

Transfers

This relates to the London Marathon fund in 2020

19 Analysis of group cash and cash equivalents

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

20 Operating lease commitments

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

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

21 Legal status of the charity

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

WHIZZ-KIDZ

England & Wales - Charity number 802872

Accounts

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 2020

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

Report and financial statements 2020

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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)
Dr Charles Fairhurst
Pam Garside
Andrew Granger
Robert Alastair Mathieson
Daniel Mathews
Rahul Moodgal (resigned 1/3/2021)
Adrian Pitts (resigned 1/3/2021)
Fiona McSwein (appointed 11/6/20)

Chief Executive	Dr Ruth Owen OBE	(resigned with effect 29/1/21)
(Acting)	Sir Crispin Davis	(with effect from 29/1/21)

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, United Kingdom

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 the audited financial statements for the year ended 31 December 2020.

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 & delivers public benefit

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. The following report outlines how we have achieved our objectives and delivered public benefit.

Our 2020 Impact against objectives

In common with the rest of the charity sector, and the wider world, 2020 proved to be a highly challenging year in which our entire range of activities had to be reinvented and re-engineered. Services and activities that normally evolve over time had to be completely changed in a matter of weeks as we strived to continue to offer valuable services to young wheelchair users and their families despite the challenges of Covid-19. It was a year that pushed the organisation to its very limits but from which it emerged stronger and more focused on the future than might otherwise have been imagined when lockdown first struck.

The organisation was fortunate that its annual pro-bono emergency planning day in 2019 had been to look at a situation with a killer virus spreading from China and how Senior Management might respond. The session proved prescient and as the situation surrounding Covid-19 developed, Senior Management implemented the lessons it had learnt from that planning session smoothly and efficiently. The organisation was therefore able to deal well with the challenges of lockdown.

The organisation recognised that there would be inevitable disruption to our operations as we came to grips with the restrictions of the pandemic and adjusted our methods of delivery. We therefore took careful advantage of the Government's Furlough Scheme to allow us breathing space to change our delivery across the organisation. All furloughed staff were brought back to work in July 2020.

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

Throughout the pandemic, our focus was threefold;

1. To communicate openly and regularly with all staff (furloughed or not) to ensure they remained effective and engaged
2. To protect our income and reserves
3. To remain in touch with our beneficiaries, maintain as high a level of service offering as was possible in the circumstances and to seek new ways in which to support young wheelchair users and their families

However, we also recognised that there were likely to be income generating opportunities arising out of the pandemic and remained alert to such opportunities.

The results;

1. Our communication with staff was judged a considerable success. We delivered a weekly blog from the CEO, rapidly delivered new IT equipment to staff now working remotely and maintained contact with those staff who were put on furlough. A personal card from the CEO was sent to staff who had been furloughed ensuring they knew they were valued as a member of the Whizz-Kidz family and another sent after furlough ended to those staff who had continued to work thanking them for their extra efforts.

Throughout the year staff worked at maximum capacity despite many experiencing challenging circumstances and we were able to acknowledge that effort with a range of small gifts (two donated to us by one of our trustees) which while costing very little were hugely beneficial in terms of staff morale.

We have however appreciated that for many of our staff these have been stressful and uncertain times and have actively sought other ways to support wherever we can. We have trained nominated staff as Mental Health First Aiders to recognise signs of mental health troubles and to offer support. We also launched a staff forum as a means of allowing staff a greater voice in areas of mutual concern and relaunched our Leadership Programme as accredited by the Institute of Leadership and Management (ILM) for all senior staff.

2. Our fundraising team began to contact funders at the start of the pandemic and remained in touch with them throughout the year. In some cases, this was merely a communications exercise to inform them of our continued levels of service delivery, however in other cases it was to renegotiate restricted funding to match our new delivery models. While our income was effected by the pandemic, it was less than we had feared and we lost no funders as a result of our changing service delivery methods.
3. For many of the young wheelchair users that we support, lockdown and the various local restrictions were a massive challenge with some not leaving their homes throughout the year. Young wheelchair users experience more than their fair share of challenges in life and the pandemic exacerbated these particularly around loneliness and isolation. We were determined to do all we could to support them in these unprecedented times. Our Services Team therefore remained in regular touch with as wide a number of our beneficiaries as possible throughout the pandemic and fed back to the organisation the challenges wheelchair users and their families were experiencing. We sought to offer support as much as possible and continued to offer clubs remotely and adapted our equipment delivery model through the year to get vital mobility equipment to as many people as possible. We sought to take other activities such as work placement and training opportunities online and actually increased our Kidz Board meetings to remain as up to date on the challenges as possible.

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

4. Our judgment that funding opportunities would arise proved correct and we were able to secure substantial additional donations from PPL and the Big Lottery to embed new methods of working and a further grant from the Bernard Lewis Foundation to offset some additional costs arising out of the pandemic.

The charity also had the challenge in the early days of lockdown of vacating its long standing home in Victoria and moving to a brand new one close to Borough Market. Due to the restrictions in place, such a move was highly challenging and we were fortunate that one of our Directors volunteered to take on this task physically packing up the old office and overseeing the outfitting and unpacking of the new one.

2020 marked our 30th Anniversary and while many of our planned activities had to be shelved, we were still able to deliver a special magazine to re-engage thousands of families who had received our support in the past and also to relaunch our web offering.

2020 also saw the culmination of our Wheels of Change project – a two year, £1m partnership to re-imagine the powered wheelchair for the 21st century to meet the hopes and aspirations of young wheelchair users. This hugely ambitious project, funded by a £1m grant from the players of the Peoples' Postcode Lottery through their Dream Trust was an impressive undertaking for a charity the size of Whizz-Kidz. The project, a partnership with the University of Edinburgh and Duchenne UK brought together digital accelerator experts from Somo Global, switch experts from Curtiss Wright, seating specialists from Aergo and designers and engineers from Fraser Nash Consulting. The needs and aspirations of young wheelchair users were at the centre of the project and in December the prototype was unveiled in an online launch to senior officials at PPL and then to all staff, ahead of a public launch in early 2021. The launch showcased Whizz-Kidz at its best and most imaginative fronted by Channel 4's Krishnan Guru-Murthy, with an introduction by the Chair of the Science Museum, Dame Mary Archer, and a film with BBC's Jeremy Vine supplying the voice over.

The project now moves to its next feasibility study stage having been awarded a £150,000 grant from Duchenne UK.

Finally, in December 2020, our long standing CEO of 17 years, Dr Ruth Owen OBE announced she was standing down as CEO with effect from the end of January 2021. The process to recruit only our third ever CEO began immediately and in February 2021, Sarah Pugh was announced as the next CEO. With an outstanding record in raising income and latterly as CEO of a prominent Kent Hospice, Sarah brings a wealth of relevant experience to lead Whizz-Kidz into its next stage of development. Additionally, our equally long standing Finance Director, Frank Walsh, confirmed his intention to retire by May 2021 and a recruitment process was similarly begun with an aim to appoint by end Q1 2021.

Strategic Report - Achievements & Performance against objectives

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.

The objectives set were;

- 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;
- The 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.

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

A review of each:

1 Increase mobility equipment provision across the UK

Our core business is the provision of bespoke essential 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. Increasingly we are seeing changes in the types of equipment requested as technology develops and there is expansion in the availability of new mobility solutions. The most significant of these is Power Assist. Previously, Power Assist has been poorly designed and expensive, however we now have access to innovative new products like the Una-Wheel, a light weight compact design perfect for urban mobility.

Whizz-Kidz is embracing these changes and leading the engagement around the use of Power Assist and indeed the ways in which this new technology can transform mobility into the 21st century for manual wheelchair users and some Powerchair users.

Our equipment provision is delivered in two ways – through our own supply within the Charity and through contracts we deliver for the NHS in Tower Hamlets and in Southend. In both areas of this provision, we have seen the Covid-19 pandemic have a huge impact on the wheelchair users we support.

During the first lockdown we were unable to conduct clinics in our charitable services for two months due to all of our venues closing and families wishing to shield. By May, we had managed to overcome most of the difficulties of supporting beneficiaries by implementing socially distanced clinics, online assessments, and handovers where possible by delivering equipment directly to family's homes.

While the charity was well placed to address the challenges of the pandemic, our NHS services proved more challenging as we saw our normal referral routes for children shut down, with schools not requesting reviews and a significant reluctance from families to use the NHS Wheelchair Services due to fear of infection.

As the lockdown prevented us from operating our charitable clinics fully in March and April combined with the fact we received no referrals of young people from our NHS services during that period meant our targets were revised downwards from 1,000 to 790. However, due to the imposition of additional restrictions throughout the year and the fact that NHS referrals remained low throughout 2020, we ended the year having supported 671 young people against the revised target of 790.

We have always known that visiting clinics multiple times is often very disruptive for families and it can be both difficult and expensive. In order to avoid any issues for families we have for many years offered our Chair in a Day service which allows us to conduct assessments for equipment over the phone and providing the equipment at a follow up Clinic appointment. As a result of Covid-19, we enhanced this service, supplying our Clinicians with iPads to facilitate online video assessments. Throughout the pandemic our Chair in a Day service to families on their first appointment achieved 92% of routine cases (target: 90%), a 1.2% increase on 2019 delivery.

2 Reach more young wheelchair users, with the right services and activities at the right time, in the right place

2020 was a challenging year for the Young People's Team as from the end of March, all face to face services were suspended. We had hoped to be able to return towards the end of the year to limited delivery within schools however with extended lockdowns, increasing Covid-19 rates and schools being keen to keep external visitors out, this was postponed until 2021.

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As the pandemic took hold, the team rapidly put in place alternative provision, and worked with funders to agree the changes to delivery. We finished 2020:

- Ahead of target for Clubs (225 Clubs plus 56 social catch ups, against a target of 153).
- Wheelchair Skills Training was under target due to school closures however Travel Training was adapted online and we achieved 62% of target (51 sessions against target 82).
- Employability Skills Sessions ran as weekly courses offering more opportunities for young people and we delivered 100 sessions against a target of 31. These sessions were shorter in length but more focussed in content as we worked with young people to target their exact requirements and employment goals.
- Work placements were under target (49 achieved against a target of 149). This was primarily due to adapting an online model with correct Safeguarding and risk measures signed off at the end of Quarter three. We are however in a stronger position for this service delivery for 2021.

The Wales National Lottery Community Fund contract came to an end in December 2020 with a final external evaluators report due shortly. Our project was showcased as best practice at an Learning Disability Wales conference in November as we adapted services so effectively during the pandemic to support young people. This was echoed in a mid-term external evaluation of our National Lottery England project. Greater support for parents was recommended at our Wales mid-term report in 2019, and is now being trialled in Scotland. In addition we launched a wider “parents network” for families through a mass mailout to those who have previously received equipment from us.

Clubs, Employability Skills and Wheelchair Skills Training have been a key to our young people’s services for several years now and we know that young wheelchair users, and their families, have an appetite to do more. For this reason, our model in 2021 will be a blended model – in the longer term, we will continue to offer online services alongside our face to face model, ensuring young people who cannot travel to services are still able to engage with us and tap into our support.

Our volunteers remain an important part of our ability to deliver services across the country, however during 2020 were not as active due to our move online. We have continued to support volunteers by running training events and having regular catch up sessions. We will relaunch our volunteer programme in 2021 as face to face delivery resumes.

3 Enhance and upgrade our digital offering to facilitate our ambitions

Whizz-Kidz had been considering an increased use of digital tools to enhance our work for some time, however the sudden arrival of Covid-19 meant that many had to be actioned rapidly. Services including clubs were moved online and remote working techniques such as Zoom and Microsoft Teams were introduced overnight and rapidly became embedded in our way of working. Although it was not all plain sailing, these practical tools and new ways of interacting have swiftly become the norm and have a number of benefits in terms of reach and cost. Our digital experiences in 2020 have led to a vastly expanded range of digital led projects and initiatives being included in our 2021 Operating Plan.

Our main external facing platform is, in common with the overwhelming majority of companies and organisations, our website. As an organisation we had been aware for some time that our existing website did not adequately reflect the full nature of our work, nor represent us in a way that we would desire. In addition, the less attractive but no less vital back-office functions that a website should offer were not functional. We were also aware that our offering through our website was severely limited in scope especially for young wheelchair users and their families.

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Our ambitions for redeveloping the site and turning it into a real Whizz-Kidz showcase were high and we appreciated that they could prove expensive. However, as we reacted to the pandemic by moving much of our service offering online, a funding opportunity arose through the Big Lottery to embed such change. Our highly proactive approach to seeking such funding secured us a grant of £100,000 which, combined with a partnership with Somo Global meant we were able to begin that redevelopment and launch a new site in late 2020.

Our new site was revolutionary in its approach segmenting content according to whether a viewer was a young person, a member of their family or a supporter. The content for families and young people was entirely new and was commissioned in the depth of Covid restrictions. Such content includes blogs and useful sources of information for families, self-help wheelchair repair videos, extensive wheelchair skills training and a whole section of videos to encourage young wheelchair users to develop fun skills even during lockdown. Such skills as cooking, gardening and digital sit alongside such activities as dance and music to create a suite of material attractive to young people of all ages.

The entire new site was developed and launched in only 4 months, including the commissioning of the entire suite of new content – a considerable achievement at the best of times, but noteworthy in times of a pandemic and its accompanying restrictions. The continuing development of the site is ongoing with a year's worth of new content planned.

A great deal of work has also gone in “behind the scenes” to improve our ability to utilise information technology to maximise efficiency. A new communications forward planner was introduced allowing us to better plan activity and ensure both improved quality and reach of digital output. A new digital strategy across the organisation ensures this work is continuous.

4 More strategic use of external communications platforms

A major focus this year has been the strategic planning and managing of our social media platforms to extend our reach, increase signups for events and donations for campaigns. We have worked across the organisation to improve our use of email output on Mailchimp, ensuring an improved design and better use of copy, photographs and case studies.

Our social media planning has been done through introducing the use of Hootsuite allowing us to plan ahead and improve the quality, quantity and timing of our output.

We also introduced a new online marketing portal called Brand Meadow allowing staff to create quality branded products independently and with ease. This bespoke package also acts as a repository for our extensive photo library and case study portfolio as well as offering a range of new digital tools (e.g. e-thank you cards) and seamless transfer of content onto social media. The development and expansion of this package is key to allowing staff a far greater ability to create bespoke content of the highest quality at low cost.

5 Creating a fundraising strategy that embodies long term, sustainable income growth;

Despite the challenge presented by 2020, good progress has been made with the strategy to diversify income. We have always relied heavily upon income from trusts, corporate partners and our events portfolio. The cancellation of the London Marathon (as a result of the pandemic) re-enforced the need to diversify income and grow it in a long term and sustainable way.

That cancellation saw us make a claim on our marathon insurance policy and in the dying days of the year, we were successful in settling a claim at £1.2M. This sum covers both the fundraised income that was lost from the marathon during 2020 as well as the sponsorship expected in 2021 but actually received in 2020.

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We are very grateful to everyone involved for the hard work that went into securing this excellent outcome. We would also like to thank all the runners and their supporters for their incredible patience and perseverance through this unprecedented year.

The development of our Legacy Fundraising Programme continues, now scheduled to launch towards the end of the first quarter of 2021. Whilst the development of this programme is a long-term initiative, it remains one of our key plans to diversify and grow income in the long term.

Investment in digital fundraising commenced as planned and our #MoreThanAWheelchair fundraising appeal, launched in September was our most successful appeal to date. Not only did it raise more than our last three campaigns combined but it also attracted a significant number of new supporters. This was, for the first time, an entirely in-house campaign with the concept creation and messaging being undertaken by staff. We will take the learnings from this campaign to develop a digitally focused approach to attracting new individual donors as part of the organisation's wider approach to digital transformation.

2020 was however a challenging year for income generation, with the team having to remain alert to rapidly changing trends, as a result of the pandemic, whilst responding to the changing needs of our supporters and emergency funding opportunities that arose throughout the year.

Many events that were scheduled to take place became 'virtual events' (often at very short notice), corporate partners went from office based fundraising to hosting events on 'Zoom' and we found new ways to engage with supporters including scheduling virtual question and answer sessions both with members of the executive team and the 'Kidz Board'. These are all initiatives that we will adopt to strengthen our future supporter stewardship plan, not only to give supporters new ways to engage with us, but also to reduce the impact of similar, future disruptions.

During 2020 Whizz-Kidz was the beneficiary of a 'BBC Lifeline Appeal' which, despite being broadcast at the early stages of the pandemic, gave Whizz-Kidz significant exposure and brought the challenges that young wheelchair users face to a huge audience. The appeal raised a record breaking £125K.

We would like to 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, Barratts and the players of The Peoples' Postcode Lottery.

It was clear at the start of the pandemic that the income targets set for 2020 would not be achieved and a revised forecast of £5.8m was agreed with the Trustees, which while below the original budget by £612K was nonetheless challenging given the huge uncertainty around all aspects of society. The organisation fully embraced the challenges of the year and were successful in exceeding this re-forecast. Given the negative impact that the pandemic has had on charitable income across the country, this is a considerable achievement. It means we are able to look to 2021 with cautious optimism and continue our journey to reduce risk, diversify income and grow in a planned and sustainable way.

6 Campaign to increase public knowledge and awareness

A major focus this year was on completing the refreshing of our brand to make it more visually appealing and relevant to those we are seeking to represent. This was work that went across the organisation and was very positively received.

We were able to incorporate Trailblazers into the Whizz-Kidz family in late 2020 creating for us a campaigning group of slightly older wheelchair users.

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The BBC Lifeline was a major opportunity for the charity to showcase itself and was watched by 1 million viewers. We were also fortunate to feature in a PPL advert which went out on 23rd December and were featured twice in PPL's annual "Giving" brochure including the much coveted back page.

Our annual review was turned into an Impact Report for the first time in 2020 and formed the backbone of a Thankathon to our many supporters – another first. This proactive approach to our funders helped raise awareness of our work and the need for continued funding as well as acknowledging their support.

The charity appreciates that it is necessary to have its communications and fundraising teams work closely together to maximise the publicity and promotional opportunities that arise. This year the teams worked together on a number of projects including 2.6 Challenge (the online replacement to the London Marathon) creating messaging, content and social media support as well as with the second year of Challenge 75. In addition, they worked together to deliver a new initiative "Game the Same" which saw us launch our first ever gaming initiative aimed at a new, younger audience and encouraging greater integration between wheelchair users and their able bodied peers.

Our 30th year was marked by a special magazine which was sent to over 6,000 households and the launch of our 30 stories campaign was used as the basis of a social media campaign promoting our new online service offerings.

Whizz-Kidz has always punched above its weight and in 2020 our CEO began her work as Chair of the Government's London Stakeholder Network and continued in her position with the Mayor of London's Diversity, Equity & Inclusion Committee as well as playing an active role in the Archbishop of Canterbury's "Together" campaign. While much of this work has been through the personal involvement of our CEO, Whizz-Kidz intends to seek ways to continue to be represented on such initiatives in the future.

7 Influence the NHS to increase and adopt a minimum standard for national wheelchair provision

We have always sought to engage and influence the NHS from within and to drive improvements in the types of wheelchairs provided and the way in which this provision is offered.

In December 2019 after years of actively engaging with the NHS and Government Personal Wheelchair Budgets (PWB's) became a legal right in England. These introduce an element of choice for wheelchair users by changing the assessment to include a more holistic review that looks at the person's social as well as clinical needs. The pandemic has had a significant impact on the rollout of PWB's in 2020 due to the additional time constraints placed on Services. We increased our Clinical resources in the services we run to ensure that we could continue to deliver PWB's and focused on developing the PWB outcome measurement. This ensures that when the pandemic ends we will have the data needed to continue to promote the positive outcomes that can be achieved through the choices that PWB's give.

Covid-19 brought challenges to all the Wheelchair Services that resulted in some Services across the country being closed as the Clinicians were diverted to support ICU units. We had two of our colleagues in the statutory services we run redeployed in this way, adding to the many challenges we had to face. However, we found opportunities to continue to deliver Services in a safe way, and test new ways of operating that deliver an improved and more efficient service for our clients. Many of our clients were exceptionally concerned about leaving their homes so we moved to a home delivery model, using a van to bring the service to people and piloting new ways of seeing clients in their homes without reducing the numbers of people seen. Valuable learning has been achieved through our response to the pandemic which means we will be well placed to deal with future lockdowns or restrictions as well as which, we will review which of these new ways of delivery we might wish to continue in "normal times", and which were only appropriate during the pandemic.

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Jon Sawford, our Director of Services, was elected as Vice Chair of the Wheelchair Alliance during 2020 allowing us to continue to have a strong voice in advocating the need to reflect the true cost of wheelchair provision to ensure that the NHS does not use historical funding as the model for future tariffs. We have offered to share the Tower Hamlets costs per client to demonstrate what must be spent on equipment to ensure quality and choice. We are also focussed on ensuring equity across all services pushing to ensure that many more wheelchair users move out of equipment poverty, as well as helping many more young people directly.

Our Tower Hamlets and Southend contracts expire in 2021. The Southend contract has been extended to July 2023. Our Tower Hamlets contract extension has been confirmed and at the time of writing is awaiting signature.

Looking ahead – 2021 and beyond

2021 will be a challenging year for everyone and Whizz-Kidz is no exception. At the time of writing (February 2021) the country remains in a lockdown with no certainty of when, or how, life will return to normal, nor what normal will be. As such, much remains uncertain.

However, the organisation embraced the challenges of 2020 and will do so again whatever 2021 throws at us.

Long term objectives are;

- Provide more high quality wheelchair services to more children and young people
- Expand the range and reach of our related services e.g. clubs, career help, support for families
- Progressively diversify and increase income

2021 will see us lay out our plans to achieve this through the creation and delivery of a three-year strategy, for the period 2021 – 2024.

Our rapid change towards the use of digital will continue into 2021 with us examining both digital and business transformation across our services and activities.

We will embrace the challenges and opportunities posed by a new CEO and Finance Director and ensure they are inducted into the organisation successfully, despite whatever restrictions may be in place at the time.

We will significantly increase our charitable equipment provision across the UK, delivering the right services, equipment and activities at the right time and in the right place. We will continue to influence change with Government, raise public knowledge and awareness, and encourage the NHS to adopt minimum standards for national wheelchair provision.

Finally, our largest single annual investment is in our staff and we will seek to continue to develop our staff through training and our Leadership Programme and improve staff engagement through our Staff Forum. Through these initiatives, combined with an enhanced onboarding and recruitment approach we aim to improve retention. We will also seek to ensure our organisation reflects society and the communities it works within.

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Financial Review

Total income in 2020 of £6.9m (2019: £7.1m) was 8% (£0.5m) ahead of the original 2020 plan, largely due to the settlement of the marathon cancellation insurance claim (£1.2m), which included £0.6m towards an expected reduction in marathon income in 2021. Much of the income generated by the London Marathon is used to fund clinical and young people's services each year. To ensure we have sufficient funds in 2021 to continue delivery of these vital services, a designated fund of £0.6m has been established in 2020.

Events income aside, Voluntary income overall was as planned despite the pandemic, with higher than planned income from our Corporate partners offsetting reductions in Statutory & Trusts income. We additionally received £0.1m furlough income from the Government during the year.

As part of our mitigation plan to reduce key risks, we successfully grew unrestricted voluntary income excluding events by 5% to £2m (2019: £1.9m). Unrestricted funds have increased by £0.6m as a result of the marathon insurance settlement in late December, with total unrestricted income of £5m (2019: £4.5m) and expenditure of £4.4m (2019: £4m). The increase in unrestricted expenditure can be largely attributed to increased Clinical Services staff costs, and higher than usual holiday pay provisions, with staff taking less annual leave during the pandemic. Free reserves remain unchanged from the previous year at £1.3m (2018: £0.9m). See our reserves policy for more details.

Total expenditure of £6.5m (2019: £6.2m) was 7% (£0.5m) less than planned. National lockdowns as a result of the pandemic led to a £0.2m reduction in spending on mobility equipment compared to both plan and prior year, with similar reductions in our Young People's Services. Clinical services however, shows an increase of £0.4m due to additional spending on the design of a prototype dream wheelchair funded by the People's Postcode Lottery (refer to note 5 on page 33 for further details of spending).

The overall net movement in total funds was an increase of £0.3m to £3.3m (2019: £3m).

Our latest plans for 2021 are based on total income of £6.4m and no change to the free reserves position. This allows for income from London Marathon of £0.7m against a normal expected income of £1.2m. Please refer to Going Concern (section on page 15) for further details of targets in the event of cancellation or curtailment of the London Marathon and other events.

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 17 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:

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Trustees' report (including the Directors' and Strategic Report)**

Identified Risk	Mitigation
<p>Our ability to generate sufficient unrestricted funds particularly due to the continuing disruption resulting from coronavirus.</p>	<p>The uncertainty of the ongoing effects of the pandemic and the proposed changes to London Marathon allocation continue to pose a risk to our ability to generate unrestricted funds for the charity.</p> <p>To mitigate this the charity continues to place huge emphasis on positive and open relationships with our funders and on seeking multi-year commitments wherever possible.</p> <p>We also continue to actively seek to diversify our sources of income including developing a legacy programme and embracing digital fundraising approaches.</p> <p>We are active in our pursuit of new income streams and have increased the dedicated resources available to this area of income generation and are working with key members of the Board to create a Development Board to continue to diversify income sources.</p> <p>We have successfully grown our free reserves in both 2019 & 2020 in line with our reserves policy and will strive to maintain them at the target level of 3 months expenditure in 2021.</p> <p>We continue to review 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 and will continue our successful communications strategy with staff while the pandemic remains.</p>
<p>Risk of disruption caused by loss of key personnel</p>	<p>The announcement of the departure of our long standing CEO in early 2021 and of the retirement of our Finance Director, highlights the continued risk of the loss of key personnel.</p> <p>Recruitment of the CEO is now complete, however it continues at pace for the Finance Director. Full handover notes and briefings were created prior to the CEO's Q1 departure and similar ones will be completed prior to the Q2 departure of the FD.</p> <p>Our leadership programme seeks to ensure middle and senior managers in the organisation are given the skills and encouragement to fulfil a wider range of work, thus spreading knowledge and responsibility to a wider pool of staff mitigating some of the risk involved with staff departures.</p> <p>However, any organisation of our size is vulnerable to the loss of key staff and the knowledge and contacts they hold and we place great importance on such information being documented and shared as much as possible.</p>

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Identified Risk	Mitigation
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.
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.

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.

In the light of the coronavirus pandemic, the going concern review has considered 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 £4.1m of which £2.1m was unrestricted.

Management and Trustees have considered a number of scenarios based on their fundraising expectations and keep their fundraising activities and income under review. A pessimistic view of total income in 2021 was considered whereby income reduces from the anticipated levels noted in the financial review (see page 13) of £6.4m to a pessimistic £5.6m. This view allows for the cancellation of key events including the 2021 London Marathon as well as more modest assumptions on new business. We have also modelled scenarios which reflect a more limited event in 2021.

Even with these income scenarios, projected cash reserves would remain close to £2.3m in April 2022, being 12 months from the expected date of signing the accounts. Should projections change further still, a review of expenditure levels would be triggered in such circumstances to maintain reserves.

Regarding our two NHS contracts, activities have continued under both contracts through 2020 where possible in accordance with government guidelines and therefore these sources of income have continued through the pandemic. We have received a letter from the contracting commissioner at Tower Hamlets of their intention to extend the contract at Tower Hamlets by two years and have recently signed a two year contract extension for Southend. For this reason our projections assume continued NHS contract income at the current levels of £1.1m annually.

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 2021 planned levels of expenditure this equates to £1,168,000. 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

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the targeted level, 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 2020 were £1,298,000 (2019: £1,288,000) after allowing for fixed assets of £157,000 (2019: £14,000) and the designated fund of £645,000 created to ensure continuity of services in 2021. (see Financial Review on page 13). We anticipate the designated fund will be used in full during the year. In addition, the charity held restricted funds of £1,245,000, which are not available for spending on the charity's general aims.

As at 31 December 2020, actual free reserves of £1,298,000 are £130,000 in excess of the target free reserves of £1,168,000. Current forecasts for 2021 project free reserves of £1.3m at the end of the year. The Trustees review the reserves policy at least once a year, with regular updates on the reserves position throughout the year.

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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, 15 September 2009, and 7 September 2011.

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 (2019: £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.

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 2020 was 9 (2019:8). The Trustees have no beneficial interest in the charity.

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.

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Structure, Governance and Management (cont/d)

In addition, there is the Kidz Board. The Kidz Board consists of 11 young people who have all benefitted from our services. Members apply and are voted on by the young people themselves. They are representatives of the Charity, and prior to Covid meet quarterly, and are actively involved in raising awareness of the charity and issues that affect them every day. Since the advent of Covid the Kidz Board has met weekly by Zoom.

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 a few years ago and combined with the requirements of GDPR the maintenance of 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 and 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 and published a new process for registering complaints regarding our fundraising activity. In 2020 we received 23 complaints relating to fundraising (2019: 0).

The vast majority of these, 21, related to the fundraising process surrounding the cancellation of the London Marathon. The process was reviewed and revised this process in light of the issues raised and all complaints were resolved satisfactorily.

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

Structure, Governance and Management (cont'd)

A single complaint regarding behaviour of a community fundraiser on social media was received. The individual concerned was spoken to explaining their behaviour was deemed unacceptable and the supporter involved apologised and removed the offending content. The complainant was satisfied at the solution offered.

The final complaint related to an alleged fraud by a community fundraiser. This matter was fully investigated and no actual fraud was identified. A satisfactory resolution was offered which satisfied the complainant.

In line with good practice 2020 saw us publish a "Fundraising Vulnerability Policy" which will become part of our mandatory staff training and the training of any specialist companies employed from 2021. 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 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 charitable group for that period. In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and 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 adequate 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 Movement for Non-Mobile Children (Whizz-Kidz) Trustees' report (including the Directors' and Strategic Report)

Structure, Governance and Management (cont'd)

- 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

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.

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 4-20 has been approved by the Trustees on *26 March* 2021 and signed on their behalf by



Sir Crispin Davis, Chair & Acting CE

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 2020 and of the group's incoming resources and application of resources, including the group's income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, 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;
- the group and parent charitable company balance sheets;
- the consolidated cash flow statement; 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.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group's and parent charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

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

Other information

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

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 course of 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 this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors of the charitable company for the purpose of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the group's and the parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

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

We considered the nature of the group's industry and its control environment, and reviewed the group's documentation of their policies and procedures relating to fraud and compliance with laws and regulations. We also enquired of management and trustees about their own identification and assessment of the risks of irregularities.

We obtained an understanding of the legal and regulatory frameworks that the group operates in, and identified the key laws and regulations that:

- had a direct effect on the determination of material amounts and disclosures in the financial statements. These included UK Charities Act, UK Companies Act, and tax legislation; and
- do not have a direct effect on the financial statements but compliance with which may be fundamental to the group's ability to operate or to avoid a material penalty.

We discussed among the audit engagement team regarding the opportunities and incentives that may exist within the organisation for fraud and how and where fraud might occur in the financial statements.

As a result of performing the above, we identified the greatest potential for fraud or non-compliance with laws and regulations in the classification and completeness of corporate and statutory and trust income. To address this risk we tested a sample of agreements between the charity and the donor to assess the classification of the income as either restricted or unrestricted, and to evaluate whether the income and the corresponding cash receipt or receivable have been recognised appropriately.

In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override. In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments; assessed whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluated the business rationale of any significant transactions that are unusual or outside the normal course of business.

In addition to the above, our procedures to respond to the risks identified included the following:

- reviewing financial statement disclosures by testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- enquiring of management and external legal counsel concerning actual and potential litigation and claims, and instances of non-compliance with laws and regulations; and
- reading minutes of meetings of those charged with governance and reviewing any correspondence with HMRC, Charity Commission and OSCR.

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.

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

In the light of the knowledge and understanding of the group and parent charitable company and their 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

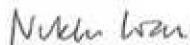
Under the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 we are required to report in respect of the following matters if, in our opinion:

- 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 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
Statutory Auditor
London
31/03/2021

Deloitte LLP is eligible for appointment as auditor for the charity by virtue of its eligibility for appointment as audit of a company under section 1212 of the Companies Act 2006.

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

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

For the year ended 31 December 2020

	Note	Unrestricted £'000	Restricted £'000	2020 Total £'000	Unrestricted £'000	Restricted £'000	2019 Total £'000
Income from:							
Voluntary Income	2	2,532	1,855	4,387	3,395	2,527	5,922
Contracts Income	3	1,190	-	1,190	1,112	-	1,112
Other Income	4	1,250	91	1,341	31	-	31
Investment Income		1	-	1	1	1	2
Total income		4,973	1,946	6,919	4,539	2,528	7,067
Expenditure on:							
Fundraising	5	1,872	53	1,925	1,715	107	1,822
Charitable activities							
Campaigns & Awareness	5	342	103	445	215	56	271
Mobility equipment	5	493	633	1,126	658	671	1,329
Clinical services	5	1,235	816	2,051	1,031	649	1,680
Young People's Services	5	411	586	997	390	723	1,113
Total expenditure		4,353	2,191	6,544	4,009	2,206	6,215
Net movement in funds		620	(245)	375	530	322	852
Reconciliation of funds:							
Total funds brought forward		1,480	1,490	2,970	950	1,168	2,118
Total funds carried forward		2,100	1,245	3,345	1,480	1,490	2,970

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 2020

	Note	The group		The charity	
		2020	2019	2020	2019
		£'000	£'000	£'000	£'000
Fixed assets:					
Tangible assets	11	159	17	159	17
Current assets:					
Debtors	14	214	244	316	290
Cash and Cash equivalents	19	4,133	3,457	3,870	3,231
		4,347	3,701	4,186	3,521
Liabilities:					
Creditors: amounts falling due within one year	15	(1,161)	(748)	(1,000)	(568)
Net current assets					
		3,186	2,953	3,186	2,953
Total assets less current liabilities					
		3,345	2,970	3,345	2,970
Funds:					
Restricted income funds	18	1,245	1,490	1,245	1,490
Unrestricted income funds:					
Unrestricted funds held as tangible fixed assets	17	157	14	157	14
Designated funds: Office Move	18	-	178	-	178
Designated funds: London Marathon 2021	18	645	-	645	-
Free Reserves	18	1,298	1,288	1,298	1,288
Total unrestricted funds		2,100	1,480	2,100	1,480
Total funds					
		3,345	2,970	3,345	2,970

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 £375k (2019: £852k). 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 31 MARCH 2021. They were signed on its behalf by:



Alastair Mathieson
Trustee

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

Consolidated statement of cash flows

For the year ended 31 December 2020

	Note	2020 £'000	£'000	2019 £'000	£'000
Cash flows from operating activities					
Net income for the reporting period (as per the statement of financial activities)			375		852
Depreciation charges		36		11	
Interest		(1)		(2)	
Decrease / (Increase) in debtors		30		(21)	
Increase in creditors		413		101	
			<u>478</u>	<u>101</u>	<u>89</u>
Net cash provided by operating activities			853		941
Cash flows from investing activities:					
Dividends, interest and rents from investments		1		2	
Purchase of fixed assets		(178)		(10)	
			<u>(177)</u>	<u>(10)</u>	
Net cash used in investing activities			(177)		(8)
			<u>676</u>	<u>933</u>	
Change in cash and cash equivalents in the year			676		933
Cash and cash equivalents at the beginning of the year			3,457		2,524
			<u>4,133</u>	<u>3,457</u>	
Cash and cash equivalents at the end of the year			4,133		3,457

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

Notes to the financial statements

For the year ended 31 December 2020

1 Accounting policies

a) Basis of preparation

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

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

The functional and presentation currency of Whizz-Kidz is considered to be pounds sterling because that is the currency of the primary economic environment in which the charity operates.

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

These financial statements consolidate the results of the Charity and its wholly-owned subsidiary Whizz Mobility C.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 15 of the Trustees' report for a more detailed review on going concern) and consequently believes there are sufficient resources to manage any foreseeable operational or financial risks. The Board therefore considers there is a reasonable expectation that the charity has adequate resources to continue as a going concern for at least a year from the date of signing this Trustees' report. For this reason the Board of Trustees continues to adopt the going concern basis of accounting in preparing the accounts.

d) Income

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

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

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

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

e) Critical accounting judgements & estimates

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

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

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

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

Notes to the financial statements

For the year ended 31 December 2020

1 Accounting policies (continued)

f) Donations of gifts, services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item or received the service, any conditions associated with the donation have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. While we are hugely appreciative of the services provided by our volunteers, in accordance with the Charities SORP (FRS 102), volunteer time is not recognised in the financial statements. Whizz-Kidz Volunteer hours in 2020 were approximately 396 hours (2019: 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 which can be used at the discretion of the trustees.

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

i) Expenditure and irrecoverable VAT

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

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

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

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

j) Costs of mobility equipment

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

k) Allocation of support costs

Resources expended are allocated to the particular activity where the cost relates directly to that activity. All support costs including governance costs (see note 5 on page 33) are allocated to activities on the basis of the number of staff employed in each activity as per note 8 on page 36.

l) Operating leases

Rental charges are charged on a straight line basis over the term of the lease. Rent holidays where applicable, are spread evenly over the lease term.

m) Tangible fixed assets

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

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

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

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

Notes to the financial statements

For the year ended 31 December 2020

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 2020

2 Voluntary Income

			2020		2019	
	Unrestricted £'000	Restricted £'000	Total £'000	Unrestricted £'000	Restricted £'000	Total £'000
Corporate	959	276	1,235	962	438	1,400
Marathons & Challenge Events	561	7	568	1,440	4	1,444
Individual Giving	238	-	238	238	-	238
Legacies	20	-	20	164	-	164
Major Donors	242	41	283	35	44	79
Statutory & Trusts (a)	512	1,531	2,043	556	2,041	2,597
	<u>2,532</u>	<u>1,855</u>	<u>4,387</u>	<u>3,395</u>	<u>2,527</u>	<u>5,922</u>

Details of Voluntary Income

The charity has been notified of 2 legacies which have not yet met the criteria of income recognition.

			2020		2019	
	Unrestricted £'000	Restricted £'000	Total £'000	Unrestricted £'000	Restricted £'000	Total £'000
a Statutory and Trust Income						
Statutory						
The National Lottery Community Fund - People and Places Fund - Kidz in the Lead!	-	82	82	-	165	165
The National Lottery Community Fund - Transforming Lives	-	127	127	-	124	124
The National Lottery Community Fund - Reaching Communities	-	119	119	-	165	165
The National Lottery Community Fund - Whizz-Online	-	100	100	-	-	-
The Greater London Authority: Young Londoner's Fund	-	-	-	-	24	24
Heritage Lottery - 30 Years 30 Stories	-	-	-	-	47	47
Welsh Government - Moving On	-	22	22	-	-	-
Sub-total for Statutory	-	450	450	-	525	525
Trusts						
The Edward Gostling Foundation	-	125	125	-	275	275
BBC Children In Need	-	10	10	-	5	5
BBC Children In Need - COVID Next Steps	-	20	20	-	-	-
Players of People's Postcode Lottery	400	100	500	350	550	900
Zochonis Trust	-	20	20	-	-	-
The City Bridge Trust	-	58	58	-	106	106
The Crerar Hotels Trust	-	-	-	-	5	5
R S MacDonald Charitable Trust	-	15	15	-	15	15
Florence Nightingale Trust	-	17	17	-	15	15
Comic Relief	-	72	72	-	42	42
Comic Relief - Covid-19 Emergency Funding	-	31	31	-	-	-
Bernard Lewis Family Charitable Trust	50	25	75	50	-	50
The Rosemary White Foundation	-	-	-	-	39	39
The Gannochy Trust	-	5	5	-	5	5
Others for mobility equipment, therapists, camps and other charitable purposes	62	583	645	156	459	615
Sub-total for Trust	512	1,081	1,593	556	1,516	2,072
Total Statutory and Trust Income	<u>512</u>	<u>1,531</u>	<u>2,043</u>	<u>556</u>	<u>2,041</u>	<u>2,597</u>

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

Notes to the financial statements

For the year ended 31 December 2020

3 Contracts Income

	2020			2019		
	Unrestricted £'000	Restricted £'000	Total £'000	Unrestricted £'000	Restricted £'000	Total £'000
Whizz-Mobility CIC NHS income	1,118	-	1,118	1,112	-	1,112
Fundraising Commercial Income	72	-	72	-	-	-
	<u>1,190</u>	<u>-</u>	<u>1,190</u>	<u>1,112</u>	<u>-</u>	<u>1,112</u>

4 Other Income

	2020			2019		
	Unrestricted £'000	Restricted £'000	Total £'000	Unrestricted £'000	Restricted £'000	Total £'000
Government Furlough Grant	-	91	91	-	-	-
Pro Bono Income	19	-	19	30	-	30
Insurance Compensation	1,230	-	1,230	-	-	-
Other	1	-	1	1	-	1
	<u>1,250</u>	<u>91</u>	<u>1,341</u>	<u>31</u>	<u>-</u>	<u>31</u>

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

Notes to the financial statements

For the year ended 31 December 2020

5 Analysis of expenditure - Current Year

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

Support Costs consists of the following:

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

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

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

Notes to the financial statements

For the year ended 31 December 2020

5 Analysis of expenditure - Prior Year

b. 2019	Charitable activities					2019 Total	2018 Total
	Fundraising	Campaigns & Awareness	Mobility equipment	Clinical services	Young People's 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 2020

6 Net incoming resources for the year

This is stated after charging / (crediting):

	2020	2019
	£'000	£'000
Depreciation	36	11
Operating lease rentals:		
Property	252	200
Equipment	12	12
Auditor remuneration (excluding VAT):		
Audit of the financial statements		
Group	25	23
Charity	19	18
	<u>367</u>	<u>283</u>

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

Staff costs were as follows:

	2020	2019
	£'000	£'000
Salaries and wages	2,904	2,585
Redundancy and termination costs	5	9
Social security costs	268	245
Pension contributions	144	120
Health Insurance	30	24
Temporary Staff	22	115
	<u>3,373</u>	<u>3,098</u>

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

	2020	2019
	No.	No.
£60,000 - £69,999	1	1
£70,000 - £79,999	2	1
£80,000 - £89,999	2	2
£100,000 - £109,999	-	-
£110,000 - £119,999	-	1
	<u>1</u>	<u>1</u>

The total employee benefits including pension contributions and employer national insurance of key management personnel were £558,440 (2019: £530,444). Key management personnel in 2020 include the Chief Executive, Director of People & Engagement, Director of Services, Director of Fundraising, Director of Finance & Director of Strategy & Innovation.

The charity Trustees (including the Chair in his capacity as interim CEO) were not paid expenses and were not paid or received any other benefits from employment with the charity in the year (2019: £nil).

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

Notes to the financial statements

For the year ended 31 December 2020

8 Staff numbers

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

	2020 No.	2019 No.
Mobility services	25.0	25.0
Campaigns & Awareness	3.0	3.0
Young People's Services	14.0	14.0
Fundraising	23.0	22.0
Support	6.8	7.8
Governance	0.2	0.2
	72.0	72.0

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

2020 No.	2019 No.
79	74

9 Related Party Transactions

Daniel Mathews, Whizz-Kidz Trustee, is a partner with Ernst & Young, who provide advice to Whizz-Kidz 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 2020, all of whom are trustees, including gift aid, amounted to £109,321 (2019: £29,840) with additional pro bono income £15,000 (2019: £30,000). There are no other related party transactions with trustees or connected parties.

Andrew Granger, Whizz-Kidz Trustee, is also a partner at Collyer Bristow LLP, who have provided legal advice on both a pro bono basis and at reduced fees. The overall value of fees invoiced during the year was £28,584 (2019: £0.00), with zero balance outstanding at the end of the year.

Sir Crispin Davis, Chair of the Trustees, is currently also interim CEO with effect from 1/2/2021. Neither salary nor expenses are being paid.

10 Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes. Profits of the subsidiary Whizz-Mobility C.I.C. are gifted to the parent charity under a deed of covenant. There is no tax charge in the current or prior year.

11 Tangible fixed assets

The group and charity

	Leasehold property £'000	Fixtures and fittings £'000	Computer equipment £'000	Motor vehicles £'000	Total £'000
Cost					
1st January 2020	89	53	214	18	374
Additions in year	88	62	28	-	178
Disposals in year	(89)	(53)	(78)	-	(220)
	88	62	164	18	332
Depreciation					
1st January 2020	89	53	197	18	357
Charge for the year	14	6	16	-	36
Eliminated on disposal	(89)	(53)	(78)	-	(220)
	14	6	135	18	173
Net book value					
31st December 2020	74	56	29	-	159
1st January 2020	-	-	17	-	17

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 2020

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:

	2020 £'000	2019 £'000
Income	1,191	1,112
Expenditure	(983)	(1,102)
Net Income for the financial year	<u>207</u>	<u>10</u>
Gift aid to parent undertaking	(207)	(10)
Result for the financial year	<u><u>-</u></u>	<u><u>-</u></u>

Aggregate capital and reserves of Whizz-Mobility CIC as at 31 December 2020 are £1 (2019: £1).

13 Parent charity

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

	2020 £'000	2019 £'000
Gross income	5,948	5,976
Result for the year	<u>375</u>	<u>852</u>

14 Debtors

	The group		The charity	
	2020 £'000	2019 £'000	2020 £'000	2019 £'000
Prepayments	129	97	120	77
Other debtors	77	93	9	18
Accrued Income	8	54	8	48
Due from subsidiary company	-	-	179	147
	<u>214</u>	<u>244</u>	<u>316</u>	<u>290</u>

15 Creditors: amounts falling due within one year

	The group		The charity	
	2020 £'000	2019 £'000	2020 £'000	2019 £'000
Trade creditors	240	272	194	235
Creditors for mobility equipment	217	264	144	173
Taxation and social security	88	94	88	94
Accruals	616	118	574	66
	<u>1,161</u>	<u>748</u>	<u>1,000</u>	<u>568</u>

16 Deferred income

There is no deferred income in 2020 or in 2019.

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

Notes to the financial statements

For the year ended 31 December 2020

17 Analysis of group net assets between funds

	General unrestricted £'000	Restricted funds £'000	Total funds £'000
2020			
Tangible fixed assets	157	2	159
Current assets	2,733	1,614	4,347
Current liabilities	(790)	(371)	(1,161)
Net assets at 31 December 2020	2,100	1,245	3,345
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

18 Movements in funds

	At 1 January 2020 £'000	Income £'000	Expenditure £'000	Transfers £'000	At 31/12/2020 £'000
a. 2020					
Restricted funds:					
Mobility Equipment	552	541	(667)	-	426
Mobility Therapists & Support Services	55	381	(267)	-	169
Young People's Services	374	783	(654)	-	503
Wheels of Change Project	509	150	(512)	-	147
Furlough Grant	-	91	(91)	-	-
Total restricted funds	1,490	1,946	(2,191)	-	1,245
Unrestricted funds:					
Designated funds: Office Move	178	-	(178)	-	-
Designated funds: London Marathon 2021	-	-	-	645	645
Total designated funds	178	-	(178)	645	645
General funds	1,302	4,973	(4,175)	(645)	1,455
Total unrestricted funds	1,480	4,973	(4,353)	-	2,100
Total funds	2,970	6,919	(6,544)	-	3,345

Description of the funds are on page 39.

b. 2019

	At 1/1/2019 £'000	Income £'000	Expenditure £'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:	-	-	(22)	200	178
Total designated funds	-	-	(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

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

Notes to the financial statements

For the year ended 31 December 2020

Purposes of restricted funds

Mobility Equipment

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

Mobility Therapists & Support Services

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

Young People's Services

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

Wheels of Change Project

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

Designated funds

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

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

Transfers

This relates to establishing the office move designated fund in 2019.

19 Analysis of group cash and cash equivalents

	At 1 January 2020	Cash flows	Other changes	At 31 December 2020
	£	£	£	£
Cash in hand	2,875	676	-	3,551
Short term deposits	582	-	-	582
	<hr/>	<hr/>	<hr/>	<hr/>
Total group cash and cash equivalents	3,457	676	-	4,133
	<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 2020	2019	Equipment 2020	2019
	£	£	£	£
Less than one year	228	46	12	12
One to five years	399	-	17	29
Over five years	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
	627	46	29	41
	<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.

