

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.

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

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.

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

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.

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

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:

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

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

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

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

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.

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

Structure, Governance and Management

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

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

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

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

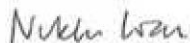
Under the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 we are required to report in respect of the following matters if, in our opinion:

- 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:	18				
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			Young People's Services	2020 Total	2019 Total
		Campaigns & Awareness	Mobility equipment	Clinical 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>274</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

a. 2020	At 1 January 2020 £'000	Income £'000	Expenditure £'000	Transfers £'000	At 31/12/2020 £'000
	Restricted funds:				
Mobility Equipment	552	541	(667)	-	426
Mobility Therapists & Support Services	55	381	(267)	-	169
Young People's Services	374	783	(654)	-	503
Wheels of Change Project	509	150	(512)	-	147
Furlough Grant	-	91	(91)	-	-
Total restricted funds	1,490	1,946	(2,191)	-	1,245
Unrestricted funds:					
Designated funds: Office Move	178	-	(178)	-	-
Designated funds: London Marathon 2021	-	-	-	645	645
Total designated funds	178	-	(178)	645	645
General funds	1,302	4,973	(4,175)	(645)	1,455
Total unrestricted funds	1,480	4,973	(4,353)	-	2,100
Total funds	2,970	6,919	(6,544)	-	3,345

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.

