

REGISTERED COMPANY NUMBER: 3249582 (England and Wales)
REGISTERED CHARITY NUMBER: 1057894

Report of the Trustees and
Unaudited Financial Statements For The Year Ended 31 December 2010
for
Association of Wheelchair Children

Fredericks Limited
Chartered Accountants
5th Floor, Newbury House
890-900 Eastern Avenue
Newbury Park
Ilford
Essex
IG2 7HH

Association of Wheelchair Children

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for the Year Ended 31 December 2010

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Association of Wheelchair Children

Report of the Chief Executive
for the Year Ended 31 December 2010

Charities across the UK have found 2010 a difficult year. The economic climate has seen donations decline and Foundations and Trusts have had to balance increasing numbers of requests for financial support set against limited returns on low interest rates on capital investments. The cuts in central and local government funding have also exacerbated the difficulty for charities.

It has been a really tough year for our charity with the resulting reduction in income. We are grateful to those Trusts and companies which have continued to support our work and in particular to the D.D. McPhail Charitable Settlement for their contribution to our survival.

Our main financial challenge is that income flows fluctuate during the year whereas expenditure costs are mainly a fixed line constant. Cash flow management has therefore been our biggest headache. Towards the end of 2010 we were able to reach agreement with a major debtor. This dispute has been ongoing over a number of years and outstanding as a noted in our previous Accounts. This capital injection helped ensure our survival.

With the support of the Board of Trustees and Directors, we significantly reduced our expenditure and overheads in the year by over 47%. We closed our branch office in Brighton and sadly made staff redundant both there and at our London Head Office. Importantly we also resolved that courses or events would only take place if they were funded or sponsored in advance. The process of reducing costs to a bare minimum whilst seeking new funders to support our work continues into 2011 and is an essential quest if we are to continue to survive in this economic climate.

Despite these hardships and restrictions in our operational capacity we totalled 117 training days in 2010 with 483 wheelchair using children benefitting from our courses and events. In addition a total of 2,306 people, including families and health care professionals attended our events during the year.

So that is 483 children who have had their mobility improved and their lives enhanced by our unique training events and who would not have been helped if we had not been around. That's our inspiration and motivation going forward into what I'm sure will be an equally difficult 2011.

Finally, I'd like to thank all the staff of AWC during 2010 for their resilience and commitment to our work during an uncertain and difficult time. I also want to thank the Board of Trustees/Directors who, as volunteers, have been unstinting in their support, advice and wise counsel to me. They have spent hours of their time helping AWC continue to do its life-changing work with young wheelchair-users and their families.

Colin Sambrook
Chief Executive
Association of Wheelchair Children

Association of Wheelchair Children

Report of the Trustees
for the Year Ended 31 December 2010

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2010. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

3249582 (England and Wales)

Registered Charity number

1057894

Registered office

6 Woodman Parade
North Woolwich
London
E16 2LL

Trustees

J White
G Dowling MBA BSc (Hons) RGN MIHM
D Beak
A Melia
T Dowling
E Shepherd
M Craig

Company Secretary

J White

Independent Examiner

Fredericks Limited
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5th Floor, Newbury House
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IG2 7HH

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Association of Wheelchair Children was founded as a registered charity in 1990 and was incorporated on 13th September 1996 as a charitable company limited by guarantee and not having a share capital. It is registered in England and Wales under company number 3249582 and charity registration number 1057894 and is governed by its Memorandum and Articles of Association.

Recruitment and appointment of new trustees

Trustees are appointed by a majority of votes and in the case of an equality of votes the chairman has a second or casting vote. Being members of the company the liability of the trustees as per the constitution is limited to an amount not exceeding ten pounds.

Induction and training of new trustees

All trustees are given, in the view of the board, sufficient training and have enough knowledge of their specific field to understand the nature of the charity and fully comply with the charities current views of its progression

Organisational structure

The charity is managed on a day to day basis by the Chief Executive (Colin Sambrook) who reports directly to the trustees. The trustees meet on a regular basis - at least once each quarter.

Association of Wheelchair Children

Report of the Trustees for the Year Ended 31 December 2010

STRUCTURE, GOVERNANCE AND MANAGEMENT

Wider network

The Association of Wheelchair Children is independent and not part of a wider network.

Related parties

The charity does not transact with any related parties.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Association of Wheelchair Children aims to enable 'independence through mobility' for young wheelchair users and their families by providing specialist training and expert advice to assist them to take a fuller and more active part in everyday life.

Training courses are run throughout the UK, with young wheelchair-users being taught skills that help them gain greater independence and mobility of movement, both in the home and out of doors. We also offer help, advice and support to the families that attend our courses.

To encourage the greatest number of children to benefit from our work, absolutely no charge is made to the families involved for the service provided although donations are always welcomed and encouraged. We are committed to ensuring that a family's possible lack of financial resources will not prevent a wheelchair using child from acquiring these vital skills.

Significant activities

During the year courses were run throughout the UK ranging from the South West of England to Scotland and Ireland.

After extensive consultation between the trustees, staff and other users it was decided that from 7th October 2009 the Association of Wheelchair Children should adopt the trading name Go Kids Go ! and this name was duly registered with the charity commission at that time.

Volunteers

We actively encourage volunteers and they provide essential back up to the work of our full time staff. The support and skills of our volunteers are greatly appreciated by all at the charity.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

117 days of training were run throughout the UK during 2010 and these were attended by 483 young wheelchair-users and their families with total attendees being 2,306. In 2009 we saw 460 young wheelchair-users and their families and our courses were attended by 1,515 people in all.

FINANCIAL REVIEW

Reserves policy

The charity aims to build up free unrestricted reserves to approximately three months expenditure. This would provide a satisfactory buffer zone should there be a period of reduced income. We believe that this would equate to reserves of approximately £45,000.

Principal funding sources

As we are a national charity we are funded from numerous sources and by organisations and bodies throughout the country.

FUTURE DEVELOPMENTS

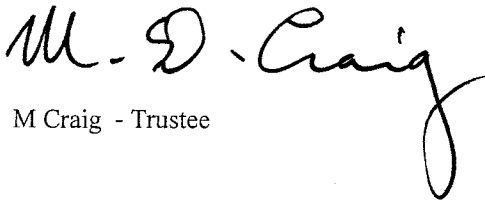
We will always seek to increase the number of courses run, and the number of young wheelchair-users and their families that we work with, subject to the resources and funding being available to do so.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Association of Wheelchair Children

Report of the Trustees
for the Year Ended 31 December 2010

ON BEHALF OF THE BOARD:

A handwritten signature in black ink that reads "M. D. Craig". The signature is written in a cursive style with a large, looping 'g' at the end.

M Craig - Trustee

12 September 2011

**Independent Examiner's Report to the Trustees of
Association of Wheelchair Children**

I report on the accounts for the year ended 31 December 2010 set out on pages six to twelve.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 43(2) of the Charities Act 1993 (the 1993 Act)) and that an independent examination is required.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under Section 43 of the 1993 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 43(7)(b) of the 1993 Act); and
- to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

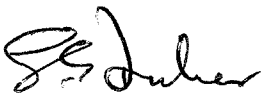
Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
 - to keep accounting records in accordance with Section 386 and 387 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of Sections 394 and 395 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



S G Duker
Fredericks Limited
Chartered Accountants
5th Floor, Newbury House
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12 September 2011

Association of Wheelchair Children

Statement of Financial Activities
for the Year Ended 31 December 2010

	Notes	Unrestricted funds £	Restricted funds £	31.12.10 Total funds £	31.12.09 Total funds £
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary income		118,058	135,668	253,726	224,347
Investment income	2	8	-	8	67
Total incoming resources		118,066	135,668	253,734	224,414
 RESOURCES EXPENDED					
Costs of generating funds					
Costs of generating voluntary income		23,848	28,776	52,624	52,885
Charitable activities					
Cost of running courses		89,706	66,220	155,926	153,507
Governance costs		10,105	52,426	62,531	44,361
Total resources expended		123,659	147,422	271,081	250,753
 NET INCOMING/(OUTGOING) RESOURCES					
		(5,593)	(11,754)	(17,347)	(26,339)
 RECONCILIATION OF FUNDS					
Total funds brought forward		(5,077)	38,877	33,800	60,139
TOTAL FUNDS CARRIED FORWARD		(10,670)	27,123	16,453	33,800

The notes form part of these financial statements

Association of Wheelchair Children

Balance Sheet
At 31 December 2010

	Notes	Unrestricted funds £	Restricted funds £	31.12.10 Total funds £	31.12.09 Total funds £
FIXED ASSETS					
Tangible assets	6	8,475	17,339	25,814	43,962
CURRENT ASSETS					
Debtors: amounts falling due within one year	7	30,000	-	30,000	9,680
Cash at bank		1,023	9,784	10,807	19,383
		<u>31,023</u>	<u>9,784</u>	<u>40,807</u>	<u>29,063</u>
CREDITORS					
Amounts falling due within one year	8	(14,834)	-	(14,834)	(9,225)
		<u>16,189</u>	<u>9,784</u>	<u>25,973</u>	<u>19,838</u>
NET CURRENT ASSETS					
		<u>24,664</u>	<u>27,123</u>	<u>51,787</u>	<u>63,800</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
CREDITORS					
Amounts falling due after more than one year	9	(35,334)	-	(35,334)	(30,000)
		<u>(10,670)</u>	<u>27,123</u>	<u>16,453</u>	<u>33,800</u>
NET ASSETS/(LIABILITIES)					
FUNDS					
Unrestricted funds	10			(10,670)	(5,077)
Restricted funds				27,123	38,877
TOTAL FUNDS				<u>16,453</u>	<u>33,800</u>

The notes form part of these financial statements

Association of Wheelchair Children

Balance Sheet - continued

At 31 December 2010

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2010.

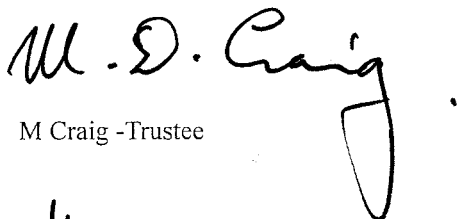
The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 December 2010 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Board of Trustees on 12 September 2011 and were signed on its behalf by:



M Craig -Trustee



A Melia -Trustee

Notes to the Financial Statements
for the Year Ended 31 December 2010

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Governance costs

Governance expenditure includes all expenditure not directly related to the charitable activity or fundraising ventures.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Short leasehold	- straight line over the lease term
Fixtures and fittings	- 20% on cost
Motor vehicles	- 25% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

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

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. INVESTMENT INCOME

	31.12.10	31.12.09
	£	£
Deposit account interest	8	67
	<u>8</u>	<u>67</u>

3. NET INCOMING/(OUTGOING) RESOURCES

Net resources are stated after charging/(crediting):

	31.12.10	31.12.09
	£	£
Depreciation - owned assets	18,148	18,177
	<u>18,148</u>	<u>18,177</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2010

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2010 nor for the year ended 31 December 2009.

Trustees' Expenses

There were no trustees' expenses paid for the year ended 31 December 2010 nor for the year ended 31 December 2009.

5. STAFF COSTS

	31.12.10	31.12.09
	£	£
Wages and salaries	183,418	152,802
Social security costs	15,424	13,948
	<u>198,842</u>	<u>166,750</u>

No member of staff earned more than £60,000 during the year.

6. TANGIBLE FIXED ASSETS

	Short leasehold £	Fixtures and fittings £	Motor vehicles £	Totals £
COST				
At 1 January 2010 and 31 December 2010	<u>102,062</u>	<u>42,019</u>	<u>44,739</u>	<u>188,820</u>
DEPRECIATION				
At 1 January 2010	86,962	41,681	16,215	144,858
Charge for year	<u>6,625</u>	<u>338</u>	<u>11,185</u>	<u>18,148</u>
At 31 December 2010	<u>93,587</u>	<u>42,019</u>	<u>27,400</u>	<u>163,006</u>
NET BOOK VALUE				
At 31 December 2010	<u>8,475</u>	<u>-</u>	<u>17,339</u>	<u>25,814</u>
At 31 December 2009	<u>15,100</u>	<u>338</u>	<u>28,524</u>	<u>43,962</u>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.10	31.12.09
	£	£
Trade debtors	30,000	-
Other debtors	-	9,680
	<u>30,000</u>	<u>9,680</u>

Trade debtors represents the estimated amount due in respect of a legacy.

Association of Wheelchair Children

Notes to the Financial Statements - continued
for the Year Ended 31 December 2010

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.10	31.12.09
	£	£
Trade creditors	-	1,864
Social security and other taxes	13,634	5,246
Accruals and deferred income	1,200	2,115
	<u>14,834</u>	<u>9,225</u>

9. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.12.10	31.12.09
	£	£
Other creditors	<u>35,334</u>	<u>30,000</u>

10. MOVEMENT IN FUNDS

	At 1.1.10	Net movement in funds	At 31.12.10
	£	£	£
Unrestricted funds			
General fund	(5,077)	(5,593)	(10,670)
Restricted funds			
Specific training courses	2,650	(2,366)	284
Salary contribution assistant fundraiser, H O administrator and Chief Operations Officer	7,703	(203)	7,500
Minibus	28,524	(11,185)	17,339
Residential courses	-	2,000	2,000
	<u>38,877</u>	<u>(11,754)</u>	<u>27,123</u>
TOTAL FUNDS	<u>33,800</u>	<u>(17,347)</u>	<u>16,453</u>

Association of Wheelchair Children

Notes to the Financial Statements - continued
for the Year Ended 31 December 2010

10. **MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	118,066	(123,659)	(5,593)
Restricted funds			
General training courses	8,000	(8,000)	-
Specific training courses	44,669	(47,035)	(2,366)
Salary contribution assistant fundraiser, H O administrator and Chief Operations Officer	80,999	(81,202)	(203)
Residential courses	2,000	-	2,000
Minibus	-	(11,185)	(11,185)
	<u>135,668</u>	<u>(147,422)</u>	<u>(11,754)</u>
TOTAL FUNDS	<u>253,734</u>	<u>(271,081)</u>	<u>(17,347)</u>

11. **LIMITED LIABILITY**

The Association of Wheelchair Children is a company limited by guarantee. The Memorandum and Articles of Association restrict the liability of members on winding up to £1. In case of winding up none of the accumulated funds are distributable to the members but shall be given, or transferred to, some other charitable institutions having similar objects.

Association of Wheelchair Children

Detailed Statement of Financial Activities
for the Year Ended 31 December 2010

	31.12.10	31.12.09
	£	£
INCOMING RESOURCES		
Voluntary income		
Gifts	2	-
Donations	223,724	214,667
Legacies	30,000	9,680
	<hr/>	<hr/>
	253,726	224,347
Investment income		
Deposit account interest	8	67
	<hr/>	<hr/>
Total incoming resources	253,734	224,414
 RESOURCES EXPENDED		
Costs of generating voluntary income		
Wages	40,700	43,274
Social security	3,561	3,643
Sundry fundraising costs	8,363	5,968
	<hr/>	<hr/>
	52,624	52,885
 Charitable activities		
Wages	94,745	83,323
Social security	6,965	8,065
Telephone	772	3,144
Postage and stationery	316	1,768
Sundries	-	555
Direct course expenses	15,750	14,659
Warehouse costs	1,731	3,419
Other costs	4,676	2,921
Minibus & travel costs	1,880	3,101
Staff training	-	562
Publicity	9,243	11,513
Database costs	1,700	2,300
Short leasehold	6,625	6,625
Fixtures and fittings	338	367
Motor vehicles	11,185	11,185
	<hr/>	<hr/>
	155,926	153,507
 Governance costs		
Wages	47,973	26,205
Social security	4,898	2,240
Audit/Independent examination	1,239	2,143
Professional fees	578	477
Postage & stationery	132	2,308
Sundry expenses	936	1,777
Carried forward	55,756	35,150

This page does not form part of the statutory financial statements

Association of Wheelchair Children

Detailed Statement of Financial Activities
for the Year Ended 31 December 2010

	31.12.10	31.12.09
	£	£
Governance costs		
Brought forward	55,756	35,150
Telephone	821	1,260
Insurance	1,184	1,340
Travel & subsistence	55	969
Repairs	1,301	2,775
Research and development	-	2,319
C O O Expenses	3,414	548
	<hr/>	<hr/>
	62,531	44,361
	<hr/>	<hr/>
Total resources expended	271,081	250,753
	<hr/>	<hr/>
Net expenditure	<u>(17,347)</u>	<u>(26,339)</u>

This page does not form part of the statutory financial statements