

The Posture and Mobility Group

Annual Report and Financial Statements

for the Year Ended 31 December 2017

Wortham Jaques Limited
Chartered Accountants & Business Advisors
130a High Street
Crediton
Devon
EX17 3LQ

The Posture and Mobility Group

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The Posture and Mobility Group

Reference and Administrative Details

Trustees

Dr David Punt (retired 25 July 2017)
Dr Pam Harper, Treasurer
Susan Gold, Interim chair
Rasheed Meeran (retired 25 July 2017)
Henry Lumley (retired 25 July 2017)
Richard Earl (retired 25 July 2017)
Diane Hargrove (retired 25 July 2017)
Helen Rourke (retired 25 July 2017)
Dr Lorna Tasker (appointed 3 October 2017)
Susan Hillman (appointed 25 July 2017)
Nathan Robson (appointed 3 October 2017)

Principal Office

Exeter Community Centre
17 St David's Hill
Exeter
EX4 3RG

Charity Registration Number

1159774

Independent Examiner

Wortham Jaques Limited
Chartered Accountants & Business Advisors
130a High Street
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The Posture and Mobility Group

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 December 2017.

Objectives and activities

The objectives of the charity are to advance education in all matters relating to the posture and wheeled mobility needs of people with disabilities, and the equipment and services those needs require.

The main activity undertaken in relation to the above purposes is the annual conference, which

- provides a programme of proceedings and training

- hosts a large industry exhibition of equipment

- creates a strong networking environment for the sharing of knowledge amongst peers

- offers a number of bursaries to enable newly qualified and new-to-the-field members to attend free of charge

Achievements and performance

In addition to the annual conference, there were two free PMG training/marketing events in 2017 – one at Naidex in April, and the other during the OT Show in November. Both of these, along with general marketing on social media, further boosted the group's profile.

The 2017 Conference was held in July at Motorpoint Arena, Cardiff, and the surplus realised was improved on 2016.

The group successfully piloted the outsourcing to a specialist company of the conference registration and access systems, to help reduce the time pressure on PMG staff in the run up to the event, and to provide more efficient delegate management at the venue. The trustees approved for this outsourcing to be adopted as a standard element of the group's conference administration going forward. Approval was also given to pilot the outsourcing of the exhibition management for the 2018 event in Manchester.

The number of bursaries awarded in the year was maintained, benefiting not only the recipients in the immediate term, but their clients in the long term, and the field generally.

Funds were made available in June 2017 for two PMG members to attend a new training course created by the International Society of Wheelchair Professionals (ISWP), in order to assess its value and relevance for clinicians working in the NHS wheelchair services. The course is a one-day hybrid of the World Health Organization's 5-day basic wheelchair service training package. The trustees duly accepted the members' recommendation that PMG should adopt the ISWP hybrid course - with modifications - for the purpose of training professionals in the UK. A pilot of the course will run at the 2018 conference.

Reserves continued to be made available to support the PMG research fund, with one new application for funding being successful in 2017.

The group continues to work in partnership with the National Wheelchair Managers' Forum on matters of common interest. There is also PMG representation on the British Standards Institute's sub-committee CH173/1 (wheelchairs and wheelchair seating), NHS England's Personal Wheelchair Budget National Strategy Forum, and the Wheelchair Leadership Alliance.

The Posture and Mobility Group

Trustees' Report

Structure, Governance and Management

Posture and Mobility Group (PMG) is a Charitable Incorporated Organisation (CIO) No. 1159774.

In October 2017, due to a change in career, the chair of trustees resigned. Interim measures were put in place by the remaining three trustees, with an interim chair and two new trustees being appointed up to the 2018 AGM to maintain the effective running of the group.

Financial Review

Reserves continue to be available to progress PMG's aims and objectives, and to meet any unexpected contingency expenditure. The group has three instant access savings accounts - with Aldermore, Clydesdale and Santander banks - to help spread the reserves, and to keep within the Financial Services Compensation limit of £85,000.00 per account at all times.

2018 could be another difficult year in the general financial world, as well as for the industry and for the NHS, with the continued uncertainty surrounding Brexit, but PMG remains in a good position to cope with this.

The Posture and Mobility Group

Trustees' Report

Statement of Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities 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 charity and of the incoming resources and application of resources of the charity 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 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 charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity 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 charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The annual report was approved by the trustees of the charity on and signed on its behalf by:

.....
Dr Pam Harper
Trustee

.....
Susan Gold
Trustee

The Posture and Mobility Group

Independent Examiner's Report to the trustees of The Posture and Mobility Group

I report on the accounts of the charity for the year ended 31 December 2017 which are set out on pages 6 to 16.

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of Institute of Chartered Accountants in England and Wales.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of 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 next statement.

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 130 of the Charities Act 2011; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

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.

.....
Charlotte Gibbs ACA
Chartered Accountants & Business Advisors
Institute of Chartered Accountants in England and Wales

130a High Street
Crediton
Devon
EX17 3LQ

Date:.....

The Posture and Mobility Group

Statement of Financial Activities for the Year Ended 31 December 2017

	Note	Unrestricted funds £	Total 2017 £
Income and Endowments from:			
Donations and legacies		740	740
Charitable activities		251,084	251,084
Investment income	4	<u>773</u>	<u>773</u>
Total Income		<u>252,597</u>	<u>252,597</u>
Expenditure on:			
Charitable activities		<u>(256,676)</u>	<u>(256,676)</u>
Total Expenditure		<u>(256,676)</u>	<u>(256,676)</u>
Net movement in funds		(4,079)	(4,079)
Reconciliation of funds			
Total funds brought forward		<u>144,966</u>	<u>144,966</u>
Total funds carried forward	15	<u>140,887</u>	<u>140,887</u>
	Note	Unrestricted funds £	Total 2016 £
Income and Endowments from:			
Donations and legacies		840	840
Charitable activities		231,801	231,801
Investment income	4	953	953
Other income		<u>150</u>	<u>150</u>
Total Income		<u>233,744</u>	<u>233,744</u>
Expenditure on:			
Charitable activities		<u>(281,333)</u>	<u>(281,333)</u>
Total Expenditure		<u>(281,333)</u>	<u>(281,333)</u>
Net movement in funds		(47,589)	(47,589)
Reconciliation of funds			
Total funds brought forward		<u>192,555</u>	<u>192,555</u>
Total funds carried forward	15	<u>144,966</u>	<u>144,966</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2016 is shown in note 15.

The Posture and Mobility Group
(Registration number: 1159774)
Balance Sheet as at 31 December 2017

	Note	2017 £	2016 £
Fixed assets			
Tangible assets	12	11,759	14,699
Current assets			
Debtors	13	11,525	28,781
Cash at bank and in hand		<u>152,346</u>	<u>143,186</u>
		163,871	171,967
Creditors: Amounts falling due within one year	14	<u>(34,743)</u>	<u>(41,700)</u>
Net current assets		<u>129,128</u>	<u>130,267</u>
Net assets		<u>140,887</u>	<u>144,966</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>140,887</u>	<u>144,966</u>
Total funds	15	<u>140,887</u>	<u>144,966</u>

The financial statements on pages 6 to 16 were approved by the trustees, and authorised for issue on and signed on their behalf by:

.....
Dr Pam Harper
Trustee

.....
Susan Gold
Trustee

The Posture and Mobility Group

Notes to the Financial Statements for the Year Ended 31 December 2017

1 Accounting policies

Statement of compliance

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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

The Posture and Mobility Group meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Going concern

The financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the Charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

No such material uncertainties have been identified.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Investment income

Investment income is recognised on a receivable basis.

Charitable activities

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

The Posture and Mobility Group

Notes to the Financial Statements for the Year Ended 31 December 2017

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Grant expenditure

Grants payable are included in the SOFA when they have been authorised by the trustees and the commitment is included in the accounts as a creditor.

Grant provisions

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £100.00 or more are initially recorded at cost.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class

Website

Depreciation method and rate

Straight line over 6 years

Trade debtors

are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of is established when there is objective evidence that the will not be able to collect all amounts due according to the original terms of the receivables.

The Posture and Mobility Group

Notes to the Financial Statements for the Year Ended 31 December 2017

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the Charity.

Designated unrestricted funds are resources set aside for specific purposes at the discretion of the trustees.

2 Income from donations and legacies

	Unrestricted funds		
	General £	Total 2017 £	Total 2016 £
Regular giving and capital donations	740	740	840
	<u>740</u>	<u>740</u>	<u>840</u>

3 Income from charitable activities

	Unrestricted funds		
	General £	Total 2017 £	Total 2016 £
Education of the public in posture and mobility matters	251,084	251,084	231,801
	<u>251,084</u>	<u>251,084</u>	<u>231,801</u>

4 Investment income

	Unrestricted funds		
	General £	Total 2017 £	Total 2016 £
Interest receivable and similar income;			
Interest receivable on bank deposits	773	773	953
	<u>773</u>	<u>773</u>	<u>953</u>

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Notes to the Financial Statements for the Year Ended 31 December 2017

5 Expenditure on charitable activities

	Unrestricted funds		Total 2017	Total 2016
	General			
	£	£	£	£
Direct costs	164,295		164,295	173,226
Grants to individuals	-		-	14,183
Wages and salaries	64,423		64,423	66,030
Social security costs	3,702		3,702	3,636
Staff pensions	488		488	-
Staff training	289		289	-
Rent	3,217		3,217	2,891
Insurance	543		543	518
Telephone	934		934	830
Office expenses	925		925	670
Computer software and maintenance costs	3,587		3,587	1,119
Printing, postage and stationery	1,207		1,207	1,139
Travel and subsistence	183		183	321
Bank charges	174		174	210
Charitable donations	-		-	100
Depreciation of fixed assets	2,940		2,940	2,940
	<u>246,907</u>		<u>246,907</u>	<u>267,813</u>
	Activity undertaken directly	Activity support costs	Total 2017	Total 2016
	£	£	£	£
Education of the public in posture and mobility matters	164,468	82,437	246,905	253,530
Grantmaking	-	-	-	14,183
	<u>164,468</u>	<u>82,437</u>	<u>246,905</u>	<u>267,713</u>

The Posture and Mobility Group

Notes to the Financial Statements for the Year Ended 31 December 2017

£256,676 (2016 - £267,713) of the above expenditure was attributable to unrestricted funds and £Nil (2016 - £Nil) to restricted funds.

In addition to the expenditure analysed above, there are also governance costs of £9,771 (2016 - £8,058) which relate directly to charitable activities. See note 6 for further details.

6 Analysis of governance and support costs

Governance costs

	Unrestricted funds	Total 2017	Total 2016
	General £	£	£
Independent examiner fees			
Examination of the financial statements	1,665	1,665	2,054
Other governance costs	8,106	8,106	6,004
	<u>9,771</u>	<u>9,771</u>	<u>8,058</u>

7 Net incoming/outgoing resources

Net outgoing resources for the year include:

	2017 £	2016 £
Other non-audit services	1,665	2,054
Depreciation of fixed assets	<u>2,940</u>	<u>2,940</u>

8 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any other benefits from the charity during the year.

During the year travel expenses amounting to £6,468 were reimbursed to eight trustees (2016: £2,691 to ten trustees). Seven trustees (2016: nine) accepted the offer of free passes to support their attendance at the annual conference

The Posture and Mobility Group

Notes to the Financial Statements for the Year Ended 31 December 2017

9 Staff costs

The aggregate payroll costs were as follows:

	2017 £	2016 £
Staff costs during the year were:		
Wages and salaries	64,423	66,030
Social security costs	3,702	3,636
Pension costs	488	-
	<u>68,613</u>	<u>69,666</u>

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2017 No	2016 No
Administrative staff	2	2
Freelance support staff	<u>1</u>	<u>1</u>
	<u>3</u>	<u>3</u>

No employee received emoluments of more than £60,000 during the year

10 Independent examiner's remuneration

	2017 £	2016 £
Examination of the financial statements	<u>1,665</u>	<u>2,054</u>

The Posture and Mobility Group

Notes to the Financial Statements for the Year Ended 31 December 2017

11 Taxation

The charity is a registered charity and is therefore exempt from taxation.

12 Tangible fixed assets

	Other tangible fixed asset £	Total £
Cost		
At 1 January 2017	17,639	17,639
At 31 December 2017	17,639	17,639
Depreciation		
At 1 January 2017	2,940	2,940
Charge for the year	2,940	2,940
At 31 December 2017	5,880	5,880
Net book value		
At 31 December 2017	11,759	11,759
At 31 December 2016	14,699	14,699

13 Debtors

	2017 £	2016 £
Prepayments	11,323	27,020
Accrued income	198	198
Other debtors	4	1,563
	11,525	28,781

14 Creditors: amounts falling due within one year

	2017 £	2016 £
Other taxation and social security	2,013	-
Other creditors	31,080	40,140
Accruals	1,650	1,560
	34,743	41,700

The Posture and Mobility Group

Notes to the Financial Statements for the Year Ended 31 December 2017

15 Funds

	Balance at 1 January 2017 £	Incoming resources £	Resources expended £	Balance at 31 December 2017 £
Unrestricted funds				
<i>General</i>				
General funds	32,921	252,597	(256,676)	28,842
<i>Designated</i>				
Research fund	42,045	-	-	42,045
Contingency fund	70,000	-	-	70,000
	<u>112,045</u>	<u>-</u>	<u>-</u>	<u>112,045</u>
Total funds	<u>144,966</u>	<u>252,597</u>	<u>(256,676)</u>	<u>140,887</u>

	Balance at 1 January 2016 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2016 £
Unrestricted funds					
<i>General</i>					
General funds	86,327	233,744	(281,333)	(5,817)	32,921
<i>Designated</i>					
Research fund	36,228	-	-	5,817	42,045
Contingency fund	70,000	-	-	-	70,000
	<u>106,228</u>	<u>-</u>	<u>-</u>	<u>5,817</u>	<u>112,045</u>
Total funds	<u>192,555</u>	<u>233,744</u>	<u>(281,333)</u>	<u>-</u>	<u>144,966</u>

The specific purposes for which the funds are to be applied are as follows:

Research Fund

The Research and Development Fund was set up in 2005 to support relevant research and development. Since the project was set up the group have approved research projects totalling £141,104 of which researchers have claimed £98,055. The trustees have taken the decision to take the value of authorised grants to the SOFA each year rather than the actual amount paid out, any unpaid grants are recorded as a creditor.

At the balance sheet date the Research Fund has uncommiitted funds of £42,045 (2016: £40,201).

Contingency Reserve

The contingency was set up by the trustees to ring-fence an amount of money to ensure continuation of the stated charitable activities, even in the event of reduced income from conference activity.

The Posture and Mobility Group

Notes to the Financial Statements for the Year Ended 31 December 2017

16 Analysis of net assets between funds

	Unrestricted funds		Total funds
	General	Designated	
	£	£	£
Tangible fixed assets	11,759	-	11,759
Current assets	62,791	101,080	163,871
Current liabilities	(3,663)	(31,080)	(34,743)
Total net assets	<u>70,887</u>	<u>70,000</u>	<u>140,887</u>