

Charity registration number: 1159774

# The Posture and Mobility Group

Annual Report and Financial Statements

for the Year Ended 31 December 2019

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**

Susan Gold

Dr Pam Harper

Susan Hillman

Nathan Robson

Dr Lorna Tasker

**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

Crediton

Devon

EX17 3LQ

# **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 2019.

### **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 is the group's annual conference, which provides a programme of proceedings and training; hosts a large industry exhibition of equipment; creates a networking environment for the sharing of knowledge amongst peers; offers bursaries to enable new-to-the-field members to attend free of charge.

### **Achievements and performance**

In addition to the annual conference which was held at Telford International Centre (TIC) in July, PMG provided further training opportunities in the form of the basic wheelchair training day, modified for the UK from the International Society of Wheelchair Professionals' hybrid training package. This was run as a pre-conference workshop at TIC with support from Invacare and Sunrise Medical in providing equipment for the wheelchair skills section.

The course was due to run again in Derby in early 2020, this time with support from AJM Healthcare who run the local wheelchair service in providing wheelchairs. Disappointingly, the take up wasn't sufficient to justify going ahead, and it was pulled in December 2019.

The surplus realised on the PMG Conference 2019 was up on the previous year. With the European Seating Symposium scheduled for June 2020, the decision was made to move the PMG Conference from July to November 2020 to help mitigate against a drop in income. As TIC had proved a very popular venue, it was decided to return there in 2020, 2021 and 2023, moving the event to a northerly venue for 2022.

Thirteen bursaries were awarded for conference attendance, benefiting not only the recipients in the immediate term, but their clients in the longer term, and the field generally.

Following an extensive review, the trustees closed down the PMG research fund in 2019, and will be considering other methods of supporting external projects in future.

The PMG commissioned revision of the *Best Practice Guidelines on Transportation* was published in July 2019.

PMG 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]. We maintain links with the Rehabilitation Engineering Services Management Group, the Wheelchair Leadership Alliance, and the newly formed Wheelchair Advisory Group (a merger of the Personal Wheelchair Budget National Strategy Group and the internal NHS England Wheelchair Improvement group). As for 2018, there were reciprocal marketing agreements with the British Healthcare Trades Association and the OT Magazine, and these will be in place again for 2020.

### **Structure, Governance and Management**

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

The Board of Trustees still numbered five members in 2019, but hope to increase to the maximum of six in the foreseeable future.

# **The Posture and Mobility Group**

## **Trustees' Report**

With PMG's Events & Marketing Co-ordinator due to leave her post in early 2020, the decision was made to outsource both the conference delegate registration and exhibition management to one conference management company going forward, and eventually look to outsourcing further elements of the event.

### **Financial Review**

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

With the continued uncertainty surrounding Brexit, 2020 could prove to be another difficult year in the general financial sphere, as well as for the industry and for the National Health Service, but PMG remains in a good position to cope with this.

### **COVID-19**

The PMG conference was due to be held in November 2020.

In July 2020, the trustees took the decision to postpone the conference to July 2021 in anticipation that such events would be more viable by that time, with venues able to operate in a manner conducive to hosting a PMG conference. Reserves allow for this delay, with only staffing and other general overheads needing to be covered for a few additional months ahead of fresh income being received early in 2021.

A few companies who had booked for the November 2020 exhibition chose to cancel their stand reservation because of their own cashflow issues, intending to rebook in 2021; the majority of companies kept their stand booking however. Most registrants kept their bookings also.

With the November 2020 AGM going online, and other reductions in the venue contract, plus one hotel chain offering decreased rates, moving the event to the new financial year will not put undue strain on the reserves.

Notwithstanding, the trustees are mindful that the situation with COVID-19 may not allow for the event to go ahead in July 2021, and will work on contingency plans as a matter of urgency.

# **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:

.....  
Susan Gold  
Trustee

.....  
Dr Pam Harper  
Trustee

## **The Posture and Mobility Group**

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

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2019 which are set out on pages 6 to 18.

#### **Respective responsibilities of trustees and examiner**

As the charity's trustees of The Posture and Mobility Group you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the The Posture and Mobility Group's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### **Independent examiner's statement**

Since The Posture and Mobility Group's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of The Posture and Mobility Group as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

.....  
Charlotte Gibbs ACA  
Wortham Jaques Limited  
Chartered Accountants & Business Advisors

130a High Street  
Crediton  
Devon  
EX17 3LQ

Date:.....

## The Posture and Mobility Group

### Statement of Financial Activities for the Year Ended 31 December 2019

	Note	Unrestricted funds £	Total 2019 £
<b>Income and Endowments from:</b>			
Donations and legacies	2	40	40
Charitable activities	3	256,745	256,745
Investment income	4	977	977
Total income		<u>257,762</u>	<u>257,762</u>
<b>Expenditure on:</b>			
Charitable activities	5	<u>(265,720)</u>	<u>(265,720)</u>
Total expenditure		<u>(265,720)</u>	<u>(265,720)</u>
Net movement in funds		(7,958)	(7,958)
<b>Reconciliation of funds</b>			
Total funds brought forward		<u>110,334</u>	<u>110,334</u>
Total funds carried forward	17	<u>102,376</u>	<u>102,376</u>
	Note	Unrestricted funds £	Total 2018 £
<b>Income and Endowments from:</b>			
Donations and legacies	2	390	390
Charitable activities	3	261,479	261,479
Investment income	4	875	875
Total income		<u>262,744</u>	<u>262,744</u>
<b>Expenditure on:</b>			
Charitable activities	5	<u>(293,297)</u>	<u>(293,297)</u>
Total expenditure		<u>(293,297)</u>	<u>(293,297)</u>
Net movement in funds		(30,553)	(30,553)
<b>Reconciliation of funds</b>			
Total funds brought forward		<u>140,887</u>	<u>140,887</u>
Total funds carried forward	17	<u>110,334</u>	<u>110,334</u>

All of the charity's activities derive from continuing operations during the above two periods.  
The funds breakdown for 2019 and 2018 are shown in note 17.



**The Posture and Mobility Group**  
**(Registration number: 1159774)**  
**Balance Sheet as at 31 December 2019**

	Note	2019 £	2018 £
<b>Fixed assets</b>			
Tangible assets	13	5,880	8,820
<b>Current assets</b>			
Debtors	14	49,869	27,783
Cash at bank and in hand		<u>96,989</u>	<u>119,972</u>
		146,858	147,755
<b>Creditors: Amounts falling due within one year</b>	15	<u>(50,362)</u>	<u>(46,241)</u>
<b>Net current assets</b>		<u>96,496</u>	<u>101,514</u>
<b>Net assets</b>		<u><u>102,376</u></u>	<u><u>110,334</u></u>
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>102,376</u>	<u>110,334</u>
<b>Total funds</b>	17	<u><u>102,376</u></u>	<u><u>110,334</u></u>

The financial statements on pages 6 to 18 were approved by the trustees, and authorised for issue on ..... and signed on their behalf by:

.....  
Susan Gold  
Trustee

.....  
Dr Pam Harper  
Trustee

# **The Posture and Mobility Group**

## **Notes to the Financial Statements for the Year Ended 31 December 2019**

### **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.

#### ***Deferred income***

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

#### ***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.

## **The Posture and Mobility Group**

### **Notes to the Financial Statements for the Year Ended 31 December 2019**

#### **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.

#### ***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:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Website	Straight line over 6 years

# The Posture and Mobility Group

## Notes to the Financial Statements for the Year Ended 31 December 2019

### Trade debtors

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

Trade debtors 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 trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

### 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.

### Trade creditors

are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

### 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	Total
	£	2019	2018
	£	£	£
Regular giving and capital donations	40	40	390
	40	40	390

## 3 Income from charitable activities

	Unrestricted funds		
	General	Total	Total
	£	2019	2018
	£	£	£
Education of the public in posture and mobility matters	256,745	256,745	261,479

# **The Posture and Mobility Group**

## **Notes to the Financial Statements for the Year Ended 31 December 2019**

### **4 Investment income**

	<b>Unrestricted funds</b>		
	<b>General</b>	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>2019</b>	<b>2018</b>
		<b>£</b>	<b>£</b>
Interest receivable and similar income;			
Interest receivable on bank deposits	<u>977</u>	<u>977</u>	<u>875</u>

## The Posture and Mobility Group

### Notes to the Financial Statements for the Year Ended 31 December 2019

#### 5 Expenditure on charitable activities

		Unrestricted funds		
	Note	General £	Total 2019 £	Total 2018 £
Education of the public in posture and mobility matters		180,005	180,005	215,639
Depreciation, amortisation and other similar costs		2,940	2,940	2,940
Grant funding of activities		320	320	(9,815)
Staff costs		70,847	70,847	76,532
Governance costs		11,608	11,608	8,001
		<u>265,720</u>	<u>265,720</u>	<u>293,297</u>

## The Posture and Mobility Group

### Notes to the Financial Statements for the Year Ended 31 December 2019

£285,296 (2018 - £285,296) of the above expenditure was attributable to unrestricted funds and £Nil (2018 - £Nil) to restricted funds.

#### 6 Analysis of governance and support costs

##### Governance costs

	Unrestricted funds		
	General £	Total 2019 £	Total 2018 £
Independent examiner fees			
Examination of the financial statements	1,750	1,750	1,750
Legal fees	-	-	1,750
Other governance costs	9,858	9,858	4,501
	11,608	11,608	8,001

#### 7 Grant-making

##### Analysis of grants

	Grants to individuals 2019 £	2018 £
<b>Analysis</b>		
Grants to individuals	320	(9,815)

The support costs associated with grant-making are £Nil (31 December 2018 - £Nil).

The trustees' have taken the decision to take the value of authorised grants to the SOFA rather than the actual amounts paid out. Any unpaid grants are recorded as a creditor. Any negative grants shown in the SOFA relate to grants withdrawn during the year.

## The Posture and Mobility Group

### Notes to the Financial Statements for the Year Ended 31 December 2019

#### 8 Net incoming/outgoing resources

Net outgoing resources for the year include:

	2019 £	2018 £
Other non-audit services	1,750	1,750
Depreciation of fixed assets	2,940	2,940

#### 9 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

##### **Susan Gold**

£343 (2018: £282) of expenses were reimbursed to Susan Gold during the year.

##### **Dr Pam Harper**

£362 (2018: £220) of expenses were reimbursed to Dr Pam Harper during the year.

##### **Susan Hillman**

£169 (2018: £Nil) of expenses were reimbursed to Susan Hillman during the year.

##### **Dr Lorna Tasker**

£292 (2018: £Nil) of expenses were reimbursed to Dr Lorna Tasker during the year.

Dr David Punt, Rasheed Meeran, Richard Earl and Helen Rourke have retired as trustees.

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 five trustees (2018: five) 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 2019

#### 10 Staff costs

The aggregate payroll costs were as follows:

	2019 £	2018 £
<b>Staff costs during the year were:</b>		
Wages and salaries	65,298	71,695
Social security costs	3,660	3,885
Pension costs	1,774	952
Other staff costs	115	-
	<u>70,847</u>	<u>76,532</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:

	2019 No	2018 No
Administrative staff	2	2
Freelance support staff	-	1
	<u>2</u>	<u>3</u>

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

#### 11 Independent examiner's remuneration

	2019 £	2018 £
Examination of the financial statements	<u>1,750</u>	<u>1,750</u>

## The Posture and Mobility Group

### Notes to the Financial Statements for the Year Ended 31 December 2019

#### 12 Taxation

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

#### 13 Tangible fixed assets

	Other tangible fixed asset £	Total £
<b>Cost</b>		
At 1 January 2019	17,639	17,639
At 31 December 2019	17,639	17,639
<b>Depreciation</b>		
At 1 January 2019	8,819	8,819
Charge for the year	2,940	2,940
At 31 December 2019	11,759	11,759
<b>Net book value</b>		
At 31 December 2019	5,880	5,880
At 31 December 2018	8,820	8,820

#### 14 Debtors

	2019 £	2018 £
Trade debtors	-	27,600
Prepayments	43,671	183
VAT recoverable	6,198	-
	49,869	27,783

#### 15 Creditors: amounts falling due within one year

	2019 £	2018 £
Trade creditors	18,252	339
Other taxation and social security	1,593	7,070
Other creditors	5,767	14,082
Accruals	1,750	1,750
Deferred income	23,000	23,000
	50,362	46,241

## The Posture and Mobility Group

### Notes to the Financial Statements for the Year Ended 31 December 2019

#### 16 Pension and other schemes

##### Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £1,774 (2018 - £952).

#### 17 Funds

	Balance at 1 January 2019 £	Incoming resources £	Resources expended £	Balance at 31 December 2019 £
<b>Unrestricted funds</b>				
<i>General</i>				
General Funds	40,334	257,762	(265,720)	32,376
<i>Designated</i>				
Contingency Fund	<u>70,000</u>	<u>-</u>	<u>-</u>	<u>70,000</u>
<b>Total funds</b>	<u>110,334</u>	<u>257,762</u>	<u>(265,720)</u>	<u>102,376</u>

	Balance at 1 January 2018 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2018 £
<b>Unrestricted funds</b>					
<i>General</i>					
General Funds	28,842	262,744	(293,297)	42,045	40,334
<i>Designated</i>					
Research Fund	42,045	-	-	(42,045)	-
Contingency Fund	<u>70,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>70,000</u>
	<u>112,045</u>	<u>-</u>	<u>-</u>	<u>(42,045)</u>	<u>70,000</u>
<b>Total funds</b>	<u>140,887</u>	<u>262,744</u>	<u>(293,297)</u>	<u>-</u>	<u>110,334</u>

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

##### 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 2019

#### 18 Analysis of net assets between funds

	Unrestricted funds		Total funds
	General	Designated	
	£	£	£
Tangible fixed assets	5,880	-	5,880
Current assets	76,858	70,000	146,858
Current liabilities	(50,362)	-	(50,362)
Total net assets	<u>32,376</u>	<u>70,000</u>	<u>102,376</u>

  

	Unrestricted funds		Total funds at 31 December 2018
	General	Designated	
	£	£	£
Tangible fixed assets	8,820	-	8,820
Current assets	77,755	70,000	147,755
Current liabilities	(46,241)	-	(46,241)
Total net assets	<u>40,334</u>	<u>70,000</u>	<u>110,334</u>