

Charity registration number: 1159774

The Posture and Mobility Group

Annual Report and Financial Statements

for the period from 5 January 2015 to 31 December 2015

Wortham Jaques Limited
Chartered Accountants & Statutory Auditors
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	(appointed 5 January 2015)
Clare Canale	(appointed 5 January 2015)
Paul Dryer	(appointed 5 January 2015)
Dr Pam Harper	(appointed 5 January 2015)
Susan Gold	(appointed 5 January 2015)
Alison Johnston	(appointed 5 January 2015)
Rasheed Meeran	(appointed 5 January 2015)
Henry Lumley	(appointed 5 January 2015)
Richard Earl	(appointed 5 January 2015)
Kirsty-Ann Cutler	(appointed 5 January 2015)
Joanne McConnell	(appointed 5 January 2015)
Diane Hargrove	(appointed 5 January 2015)
Helen Rourke	(appointed 5 January 2015)
Dr Lorna Tasker	(appointed 8 October 2015)
Gail Russell	(appointed 5 January 2015 and retired 30 September 2015)

Principal Office

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

Charity Registration Number

1159774

Accountant

Wortham Jaques Ltd
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 period ended 31 December 2015.

Reference and administrative details

The reference and administrative information about the charity, its trustees and advisers is set out on page 1.

Objectives and activities

The objectives of the charity are to advance professional expertise and practice 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 large number of bursaries to enable newly qualified and new-to-the-field
- members to attend free of charge

The trustees have taken full note of the Charity Commission's guidance on public benefit. To further the charity's purposes in this regard, PMG's activities continued to –

- improve outcomes and the quality of life for people with physical disabilities by providing educational and peer group support to a wide range of clinicians, healthcare professionals and carers
- increase public awareness of the needs and expectations of people with physical disabilities, lobbying government and associated institutions to improve service provision for people with physical disabilities

Achievements and performance

The following is a list of the PMG's main achievements in 2015 to meet its objectives of advancing knowledge and expertise in the field of posture and wheeled mobility:

1. Membership fees were replaced by free-of-charge registration to encourage new people to join. Membership allows unrestricted access to online learning materials and resources. Membership grew to best ever levels, including professionals from outside our traditional sector (e.g. community therapy and nursing).
2. Two new PMG training events took place in 2015; also, through collaboration with the OT show, the group's membership numbers were boosted, with a broader range of professionals joining up.
3. The 2015 conference took place at Leeds University in July, with record delegate and exhibitor bookings, as well as sponsorship offers. The surplus raised helped progress the aims and objectives of PMG, with conferences planned for Birmingham in 2016, and Cardiff in 2017.
4. The number of bursaries awarded in the year was increased, benefiting not only the recipients in the immediate term, but also their clients in the long term, and the field generally.
5. Funds were made available to develop a new website, which will host the International Best Practice Guidelines and the online journal. Both resources will be a continuing source of learning for members, and for the broader worldwide audience.
6. To assist and support research in the field - another of the charity's key objectives - reserves continued to be made available to the PMG research fund, with two new projects successful in their application for funding in 2015.

The Posture and Mobility Group

Trustees' Report

7. The group continues to work in partnership with other organisations, for example the National Wheelchair Managers' Forum (NWMF), providing a forum for common interests whenever possible. NHS England's Head of Commissioning and Wheelchair Champion presented at the annual conference, to keep members in England abreast of changes happening in their workplace.

Structure, Governance and Management

The Posture and Mobility Group ("PMG") is a Charitable Incorporated Organisation (CIO), number 1159774. It is governed by its constitution adopted upon registration on 5th January 2015.

The Posture and Mobility Group is also a registered charity in Scotland, number SCO44218. It was registered with the Office of the Scottish Charity Regulator (OSCR) as a charity on 23 August 2013.

The trustees decided to change the charity's constitution from the existing unincorporated charity, registered with the Charity Commission as a charity on 2nd July 2003, number 1098297, and became a CIO on 5th January 2015.

All of the assets and liabilities of the old charity have been transferred to the new CIO. Any transactions between 1st January 2015 and 3rd January 2015 are deemed to be on trust for the new CIO.

Trustees, regardless of their previous length of service, were effectively 're-appointed' on the date that PMG became a Charitable Incorporated Organisation (CIO). Trustees are elected at the Annual General Meeting (AGM). The Executive have the power to co-opt new trustees between AGMs, who are then formally proposed for election at the next AGM.

An informal skills audit of trustees was undertaken and established that there is an adequate range of representation from relevant sectors – academia, charity, industry and National Health Service – as well as a fair geographical spread across the UK. A more formal auditing method will be developed for continued monitoring of trustee representation.

Financial Review

The 2015 conference was a financial success and, over 2015, the PMG reserves increased by £15,036. At the date that PMG became a CIO, funds of £177,519 were transferred from the old charity to the CIO as a 'donation'.

Reserves Policy

Total funds per balance sheet: £192,555
Less: Net book value of assets in use (£nil)
Free reserves: £86,327

The Group has agreed an allocation of reserves to support research, with the PMG Research Committee managing the applications and approval process, and reporting to every Executive Committee meeting on the fund's progress. £36,228 is currently ring-fenced for the Research fund, to cover commitments already made in previous years, and to allow for further grant offers to be made.

The trustees further agreed in January 2015 to formally designate £70,000 as a contingency fund to ensure continuation of the stated charitable activities, even in the event of reduced income from conference activity.

PMG currently has two Instant Access Savings Accounts - with Santander and Aldermore; however, in view of the reduction in the Financial Services Compensation limit from £85,000 to £75,000 in January 2016, the group may require a 3rd savings account in 2016.

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Trustees' Report

Despite membership becoming free of charge, the income of the group increased in 2015 because of the financial success of the annual conference. Membership income had been dwindling in recent years, down from £10,449 in 2013 to £9,951 in 2014. The group's limited resources were deployed instead to attracting new members free of charge; these new members would then be encouraged to attend the conference and other training events, as has transpired.

The new website is due for completion in early 2016, with costs of approximately £12,000 owing to the developers. A contingency of £2,400 for maintenance will be put in place after launch, with any additional expenditure required for updates to be considered as they arise.

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Annual 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 period 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 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 annual report was approved by the trustees of the Charity on 20 July 2016 and signed on its behalf by:



.....
Clare Canale
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 2015 which are set out on pages 8 to 17 .

Respective responsibilities of trustees and examiner

The Charity's trustees are responsible for the preparation of the accounts. The Charity's 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 statement below.

Independent examiner's statement

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

(1) which gives me a 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, 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.

.....
David Wortham BA FCA
Chartered Accountants & Statutory Auditors

130a High Street
Crediton
Devon
EX17 3LQ

Date:.....

The Posture and Mobility Group

Statement of Financial Activities for the Period from 5 January 2015 to 31 December 2015 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 31 December 2015 £
Income and Endowments from:			
Donations and legacies	2	178,564	178,564
Charitable activities	3	287,136	287,136
Investment income	4	629	629
Total Income		466,329	466,329
Expenditure on:			
Charitable activities	5	(273,774)	(273,774)
Total Expenditure		(273,774)	(273,774)
Other recognised gains and losses			
Net movement in funds		192,555	192,555
Reconciliation of funds			
Total funds carried forward	13	192,555	192,555

All of the Charity's activities derive from continuing operations during the above period.

The Posture and Mobility Group
(Registration number: 1159774)
Balance Sheet as at 31 December 2015

	Note	31 December 2015 £
Current assets		
Debtors	11	25,096
Cash at bank and in hand		205,474
		<u>230,570</u>
Creditors: Amounts falling due within one year	12	<u>(38,015)</u>
Net assets		<u>192,555</u>
Funds of the Charity:		
Unrestricted income funds		
Unrestricted income funds		<u>192,555</u>
Total funds		<u>192,555</u>

The financial statements on pages 7 to 16 were approved by the trustees, and authorised for issue on 20 July 2016 and signed on their behalf by:

.....
 Clare Canale
 Trustee

The Posture and Mobility Group

Notes to the Financial Statements for the Period from 5 January 2015 to 31 December 2015

1 Accounting policies

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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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.

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.

Transition to FRS 102

The charity did not present financial statements for previous periods.

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.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

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 Period from 5 January 2015 to 31 December 2015

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 Trustee'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.

The Posture and Mobility Group

Notes to the Financial Statements for the Period from 5 January 2015 to 31 December 2015

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund accounting

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

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

2 Income from donations and legacies

	Unrestricted funds		Total
	Designated	General	31 December
	£	£	2015
			£
Donations and legacies;			
Donations from companies, trusts and similar proceeds	16,228	161,491	177,719
Regular giving and capital donations	-	845	845
	<u>16,228</u>	<u>162,336</u>	<u>178,564</u>

Donations include £177,519 as the transfer of net assets on the restructure of the charity to a CIO.

The Posture and Mobility Group

Notes to the Financial Statements for the Period from 5 January 2015 to 31 December 2015

3 Income from charitable activities

	Unrestricted funds	Total 31 December 2015
	General £	£
Education of the public in posture and mobility matters	287,136	287,136

4 Investment income

	Unrestricted funds	Total 31 December 2015
	General £	£
Interest receivable and similar income;		
Interest receivable on bank deposits	629	629

5 Expenditure on charitable activities

	Unrestricted funds		Total 31 December 2015
	Designated £	General £	£
Education of the public in posture and mobility matters	-	258,774	258,774
Grantmaking	15,000	-	15,000
	15,000	258,774	273,774

The Posture and Mobility Group

Notes to the Financial Statements for the Period from 5 January 2015 to 31 December 2015

6 Analysis of expenditure on charitable activities

Charitable activities	Unrestricted funds	Total 31 December 2015
	General £	£
Direct costs	175,856	175,856
Wages and salaries	60,267	60,267
Staff NIC (Employers)	4,388	4,388
Rent	2,722	2,722
Insurance	394	394
Telephone	789	789
Office expenses	85	85
Computer software and maintenance costs	5,738	5,738
Printing, postage and stationery	410	410
Travel and subsistence	816	816
	251,465	251,465

Governance costs

	Unrestricted funds	Total 31 December 2015
	General £	£
Independent Examiner's remuneration	2,285	2,285
Other governance costs	5,024	2,024
	7,309	7,309

The Posture and Mobility Group

Notes to the Financial Statements for the Period from 5 January 2015 to 31 December 2015

7 Trustees remuneration and expenses

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

During the year 14 trustees were reimbursed expenses totalling £3,424.

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

8 Staff costs

The aggregate payroll costs were as follows:

	2015
	£
Staff costs during the period were:	
Wages and salaries	60,267
Social security costs	4,388
	64,655

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

	31 December
	2015
	No
Charitable activities	
Administrative staff	2

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

9 Taxation

No tax was charged in the year.

The Posture and Mobility Group

Notes to the Financial Statements for the Period from 5 January 2015 to 31 December 2015

10 Debtors

	31 December 2015 £
Prepayments	21,742
Accrued income	3,349
Other debtors	5
	<u>25,096</u>

11 Creditors: amounts falling due within one year

	31 December 2015 £
Other taxation and social security	1,139
Other creditors	33,396
Accruals	3,480
	<u>38,015</u>

12 Funds

	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2015 £
Unrestricted funds				
<i>Unrestricted general funds</i>				
General funds	450,101	(273,774)	(90,000)	86,327
	<u>450,101</u>	<u>(273,774)</u>	<u>(90,000)</u>	<u>86,327</u>
<i>Unrestricted designated funds</i>				
Research and development fund	16,228	-	20,000	36,228
Contingency fund	-	-	70,000	70,000
	<u>16,228</u>	<u>-</u>	<u>90,000</u>	<u>106,228</u>
Total funds	<u>466,329</u>	<u>(273,774)</u>	<u>-</u>	<u>192,555</u>

The Posture and Mobility Group

Notes to the Financial Statements for the Period from 5 January 2015 to 31 December 2015

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

Research and Development Fund

The Research and Development Fund was set up by the previous, unincorporated charity in 2005 to support relevant research and development. Since the project was set up the group have approved research projects totalling £107,391 of which researchers have claimed £70,881. 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 and Development Fund has uncommitted funds of £36,228.

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.

Transfers between funds

The transfer of £70k from unrestricted funds to designated funds represents the amount designated to the Contingency Reserve by the trustees' during the year.

The transfer of £20k from unrestricted funds to the Research and Development Fund represents the total grant funding approved by the trustees during the year.

13 Analysis of net assets between funds

	Unrestricted funds		
	General funds	Designated funds	Total funds
	£	£	£
Current assets	88,114	142,456	230,570
Current liabilities	(1,787)	(36,228)	(38,015)
Total net assets	86,327	106,228	192,555

15 Related parties

Controlling entity

The charity is controlled by the trustees.