

Charity registration number: 1159774

The Posture and Mobility Group

Annual Report and Financial Statements

for the Year Ended 31 December 2016

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
Clare Canale (resigned 20 July 2016)
Paul Dryer (resigned 20 July 2016)
Dr Pam Harper
Susan Gold
Alison Johnston (resigned 20 July 2016)
Rasheed Meeran
Henry Lumley
Richard Earl
Kirsty-Ann Cutler (resigned 20 July 2016)
Joanne McConnell (resigned 20 July 2016)
Diane Hargrove
Helen Rourke
Dr Lorna Tasker (resigned 20 July 2016)

Principal Office

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

Charity Registration Number

1159774

Auditor

Wortham Jaques Limited
Chartered Accountants & Statutory Auditors
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 2016.

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

The trustees have complied with their duty in section 17(5) of the 2011 Charities Act to have due regard to guidance published by the Charity Commission relating to public benefit.

Achievements and performance

In addition to the annual conference, there were two other PMG training/marketing events in 2016 – 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 2016 Conference was held in July at the International Convention Centre (ICC), Birmingham.

Because of the perceived threat to delegate numbers posed by the European Seating Symposium (ESS) moving dates from November to June, the group had approved additional spending on a high-quality venue, offering more space and with excellent national and international transport links. Partly as a consequence, plus the excellent programme, the number of attendees achieved was high – only 65 less than the record-breaking numbers at Leeds in 2015 – and the exhibition sold just 11.5sqm less space (the equivalent of a medium size stand). Feedback from those who attended was almost universally positive, with many hoping for a return to the ICC in future.

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 also made available to complete the new website, which went live in February 2016 to much acclaim. The website includes an integrated booking system for delegates and exhibition stands, establishing greater administrative efficiency going forward.

Reserves continued to be made available to support the PMG research fund, with two new projects successful in their applications for funding in 2016.

The group continues to work in partnership with the National Wheelchair Managers' Forum on matters of common interest. In addition, in late 2016, discussions were held with Motivation about the World Health Organisation's Wheelchair Service Training Packages (WSTPs), and how these might be used in the UK. Work on the use of the WSTPs will be developed in 2017.

The Posture and Mobility Group

Trustees' Report

Structure, Governance and Management

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

The trustees held a strategy meeting in April 2016, producing recommendations to change the committees' structure, with the aspiration to

- save on spiralling meeting costs
- improve communications and efficiency across the areas of common interest within the various committees
- reduce administration load

The recommendations were approved at the Annual General Meeting on 20th July 2016, and the new committees' structure has been implemented.

Financial Review

In January 2015, the trustees agreed to formally ring fence £70,000.00 to meet the upfront costs of subsequent years' conferences in the eventuality of reduced income from conference activity. As mentioned above, 2016 had also been considered a risk year for the conference, because of the potential threat to attendance numbers from ESS being held in June.

Although achieving a surplus at the 2016 conference, this wasn't sufficient to cover the group's overall operational costs throughout the year. There were unforeseen liabilities, and other extenuating circumstances, which meant the surplus on the event was lower than projected:

1. New national exhibition Health & Safety regulations came into force in late 2015, and PMG employed outside expertise to manage these going forward.
2. There was no suitable university accommodation available in Birmingham to incorporate into conference attendance packages, and therefore a contract was signed with Travelodge to use rooms in 5 of their hotels local to the venue. Although based on typical room sales for a PMG conference, the uptake was relatively low, and we could negotiate to cancel only a proportion of the Travelodge rooms booked.
3. The lack of available parking on the Leeds University campus for the 2015 conference caused some negative feedback from exhibition companies and therefore, as a goodwill gesture, PMG elected to provide one free parking space per exhibiting company throughout the 2016 event (including 15 parking spaces at Barclaycard Arena for which PMG was charged separately).

Reserves were drawn upon to cover the operational costs of the group.

The remaining reserves continue to be available to progress PMG's aims and objectives, and to meet any unexpected contingency expenditure. The group currently has three instant access savings accounts - with Aldermore, Clydesdale and Santander banks - to help spread the reserves, and keep within the Financial Services Compensation limit of £75,000.00 per account at all times.

In 2016, PMG employed a new accountancy firm, Wortham Jaques, who specialise in working with charities, and are also based in Devon (local to the administrative office). On their recommendation, PMG has purchased accountancy software which will save time on finance tasks going forward, as well as providing effective reporting systems.

2017 could be a difficult year in the general financial world, with the uncertainty surrounding Brexit, but PMG remains in a good position to cope with this, despite the comparatively lower surplus realised by the 2016 conference.

The Posture and Mobility Group

Trustees' Report

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 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

.....
Diane Hargrove
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 2016 which are set out on pages 7 to 17 .

Your attention is drawn to the fact that the Charity has prepared the Financial Statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has since been withdrawn.

We understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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.

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.

The Posture and Mobility Group

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

.....
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 Year Ended 31 December 2016

	Note	Unrestricted funds £	Total 31 December 2016 £
Income and Endowments from:			
Donations and legacies		990	990
Charitable activities		231,801	231,801
Investment income	4	<u>953</u>	<u>953</u>
Total Income		<u>233,744</u>	<u>233,744</u>
Expenditure on:			
Charitable activities		<u>(281,332)</u>	<u>(281,332)</u>
Total Expenditure		<u>(281,332)</u>	<u>(281,332)</u>
Net movement in funds		(47,588)	(47,588)
Reconciliation of funds			
Total funds brought forward		<u>192,555</u>	<u>192,555</u>
Total funds carried forward	14	<u>144,967</u>	<u>144,967</u>
		Unrestricted funds £	Total 31 December 2015 £
	Note		
Income and Endowments from:			
Donations and legacies		178,564	178,564
Charitable activities		287,136	287,136
Investment income	4	<u>629</u>	<u>629</u>
Total Income		<u>466,329</u>	<u>466,329</u>
Expenditure on:			
Charitable activities		<u>(273,774)</u>	<u>(273,774)</u>
Total Expenditure		<u>(273,774)</u>	<u>(273,774)</u>
Net movement in funds		<u>192,555</u>	<u>192,555</u>
Reconciliation of funds			
Total funds carried forward	14	<u>192,555</u>	<u>192,555</u>

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

The funds breakdown for 2015 is shown in note 14.

The Posture and Mobility Group
(Registration number: 1159774)
Balance Sheet as at 31 December 2016

	Note	31 December 2016 £	31 December 2015 £
Fixed assets			
Tangible assets	11	14,699	-
Current assets			
Debtors	12	28,782	25,096
Cash at bank and in hand		<u>143,186</u>	<u>205,474</u>
		171,968	230,570
Creditors: Amounts falling due within one year	13	<u>(41,700)</u>	<u>(38,015)</u>
Net current assets		<u>130,268</u>	<u>192,555</u>
Net assets		<u><u>144,967</u></u>	<u><u>192,555</u></u>
Funds of the Charity:			
Unrestricted income funds			
Unrestricted income funds		<u>144,966</u>	<u>192,555</u>
Total funds	14	<u><u>144,966</u></u>	<u><u>192,555</u></u>

The financial statements on pages 7 to 17 were approved by the trustees, and authorised for issue on and signed on their behalf by:

.....
Dr Pam Harper
Trustee

.....
Diane Hargrove
Trustee

The Posture and Mobility Group

Notes to the Financial Statements for the Year Ended 31 December 2016

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.

Donations and legacies

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

Gift aid

Incoming resources from tax reclaims are included in the Statement of Financial Activities at the same time as the gift to which they relate.

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 2016

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.

Tangible fixed assets

Individual fixed assets costing £100.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

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	Depreciation method and rate
Website	Straight line over 6 years

The Posture and Mobility Group

Notes to the Financial Statements for the Year Ended 31 December 2016

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		Total 5 January 2015 to 31 December 2015
	General £	Total 31 December 2016 £	£
Donations and legacies;			
Donations from companies, trusts and similar proceeds	-	-	177,719
Regular giving and capital donations	840	840	845
Other income from donations and legacies	150	150	-
	<u>990</u>	<u>990</u>	<u>178,564</u>

3 Income from charitable activities

	Unrestricted funds		Total 5 January 2015 to 31 December 2015
	General £	Total 31 December 2016 £	£
Education of the public in posture and mobility matters	<u>231,801</u>	<u>231,801</u>	<u>287,136</u>

4 Investment income

	Unrestricted funds		Total 5 January 2015 to 31 December 2015
	General £	Total 31 December 2016 £	£
Interest receivable and similar income;			
Interest receivable on bank deposits	<u>953</u>	<u>953</u>	<u>629</u>

The Posture and Mobility Group

Notes to the Financial Statements for the Year Ended 31 December 2016

5 Expenditure on charitable activities

	Unrestricted funds		
	General £	Total 31 December 2016 £	Total 5 January 2015 to 31 December 2015 £
Direct costs	173,226	173,226	175,856
Grants to individuals	14,183	14,183	15,000
Wages and salaries	66,030	66,030	60,268
Social security costs	3,636	3,636	4,387
Rent	2,891	2,891	2,722
Insurance	518	518	394
Telephone	830	830	789
Office expenses	670	670	85
Computer software and maintenance costs	1,119	1,119	5,738
Printing, postage and stationery	1,139	1,139	410
Charitable donations	100	100	-
Travel and subsistence	321	321	816
Bank charges	210	210	-
Depreciation of fixed assets	2,940	2,940	-
	<u>267,813</u>	<u>267,813</u>	<u>266,465</u>
	Activity undertaken directly £	Total 31 December 2016 £	Total 5 January 2015 to 31 December 2015 £
Education of the public in posture and mobility matters	253,530	253,530	251,465
Grantmaking	14,183	14,183	15,000
	<u>267,713</u>	<u>267,713</u>	<u>266,465</u>

The Posture and Mobility Group

Notes to the Financial Statements for the Year Ended 31 December 2016

£267,713 (2015 - £266,465) of the above expenditure was attributable to unrestricted funds and £Nil (2015 - £Nil) to restricted funds.

In addition to the expenditure analysed above, there are also governance costs of £8,058 (2015 - £7,309) which relate directly to charitable activities. See note 6 for further details.

6 Analysis of governance and support costs

Governance costs

	Unrestricted funds		Total 5 January 2015 to 31 December 2015
	General £	Total 31 December 2016 £	£
Independent Examiner's remuneration	2,054	2,054	2,285
Other governance costs	6,004	6,004	5,024
	<u>8,058</u>	<u>8,058</u>	<u>7,309</u>

7 Net incoming/outgoing resources

Net (outgoing)/incoming resources for the year include:

	31 December 2016 £
Depreciation of fixed assets	<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 £2,691 were reimbursed to ten trustees (2015: £3,424 to fourteen trustees). Nine trustees accepted the offer of free passes to support their attendance at the annual conference

9 Staff costs

The aggregate payroll costs were as follows:

The Posture and Mobility Group

Notes to the Financial Statements for the Year Ended 31 December 2016

	2016 £	31 December 2015 £
Staff costs during the year were:		
Wages and salaries	66,030	60,268
Social security costs	<u>3,636</u>	<u>4,387</u>
	<u><u>69,666</u></u>	<u><u>64,655</u></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:

	31 December 2016 No	31 December 2015 No
Administrative staff	2	2
Freelance support staff	<u>1</u>	<u>-</u>
	<u><u>3</u></u>	<u><u>2</u></u>

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

The Posture and Mobility Group

Notes to the Financial Statements for the Year Ended 31 December 2016

10 Taxation

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

11 Tangible fixed assets

	Other tangible fixed asset £	Total £
Cost		
Additions	17,639	17,639
At 31 December 2016	17,639	17,639
Depreciation		
Charge for the year	2,940	2,940
At 31 December 2016	2,940	2,940
Net book value		
At 31 December 2016	14,699	14,699

12 Debtors

	31 December 2016 £	31 December 2015 £
Prepayments	27,020	21,742
Accrued income	198	3,349
Other debtors	1,564	5
	28,782	25,096

13 Creditors: amounts falling due within one year

	31 December 2016 £	31 December 2015 £
Other taxation and social security	-	1,139
Other creditors	40,140	33,396
Accruals	1,560	3,480
	41,700	38,015

The Posture and Mobility Group

Notes to the Financial Statements for the Year Ended 31 December 2016

14 Funds

	Balance at 1 January 2016 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2016 £
Unrestricted funds					
<i>Unrestricted general funds</i>					
General funds	86,327	233,744	(281,333)	(5,817)	32,921
<i>Unrestricted designated funds</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>
	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	
<i>Unrestricted designated funds</i>					
Research 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 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 £121,635 of which researchers have claimed £81,434. 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 uncommitted funds of £40,201 (2015: £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.

The Posture and Mobility Group

Notes to the Financial Statements for the Year Ended 31 December 2016

The transfer of £5,817 from unrestricted funds to the Research Fund represents the total net increase in unpaid grants at the year end.

15 Analysis of net assets between funds

	Unrestricted funds		
	General funds	Designated funds	Total funds
	£	£	£
Tangible fixed assets	14,699	-	14,699
Current assets	59,922	112,045	171,967
Current liabilities	(41,700)	-	(41,700)
Total net assets	<u>32,921</u>	<u>112,045</u>	<u>144,966</u>