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**THE POSTURE AND MOBILITY GROUP**

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**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED**

**31 DECEMBER 2013**

**Charity Number 1098297**

# **THE POSTURE AND MOBILITY GROUP**

## **FINANCIAL STATEMENTS**

**YEAR ENDED 31 DECEMBER 2013**

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# THE POSTURE AND MOBILITY GROUP

## MEMBERS OF THE BOARD AND PROFESSIONAL ADVISERS

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**REGISTERED CHARITY NAME** The Posture and Mobility Group

**CHARITY NUMBER** 1098297

**REGISTERED OFFICE** 29 Myrtle Close  
Alphington  
Exeter  
EX2 8UX

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**TRUSTEES** Ms C Canale  
Mrs J Chantry  
Ms H Critten-Rourke  
Ms K-A Cutler  
Mr P Dryer  
Mr R Earl  
Mr C Egglestone  
Mr J Foy  
Mr J Hollington  
Ms A Johnston  
Mr D Porter  
Ms G Russell  
Ms M Young  
Mrs J McConnell  
Dr P Harper

**INDEPENDENT EXAMINER** Mr J Tanner FCA  
Streets Chartered Accountants  
Charter House  
62-64 Hills Road  
Cambridge  
CB2 1LA

# **THE POSTURE AND MOBILITY GROUP**

## **TRUSTEES ANNUAL REPORT**

**YEAR ENDED 31 DECEMBER 2013**

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The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2013.

### **REFERENCE AND ADMINISTRATIVE DETAILS**

Reference and administrative details are shown in the schedule of members of the board and professional advisers on page 1 of the financial statements.

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### **THE TRUSTEES**

The trustees who served the charity during the period were as follows:

Ms C Canale  
Ms H Critten-Rourke  
Ms K-A Cutler  
Mr P Dryer  
Mr R Earl  
Mr C Egglestone  
Mr J Foy  
Mr J Hollington  
Ms A Johnston  
Mr D Porter  
Ms G Russell  
Ms M Young

Mrs J Chantry	(Appointed 12 July 2013)
Mrs J McConnell	(Appointed 12 July 2013)
Dr P Harper	(Appointed 27 February 2013)

Mr A Kamadu	(Resigned 12 July 2013)
Mr R Shukla	(Resigned 27 February 2013)

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Legal Status**

The Posture and Mobility Group is a registered charity, number 1098297. It is governed by its constitution adopted on 21 March 2001 and amended on 16 April 2002, 19 March 2003 and 12 July 2013. It was registered with the Charity Commission as a charity on 2 July 2003.

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 POSTURE AND MOBILITY GROUP**

## **TRUSTEES ANNUAL REPORT** *(continued)*

**YEAR ENDED 31 DECEMBER 2013**

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### **Organisational structure**

The day to day management of the charity is carried out by the appointed Secretary. The trustees in liaison with the main committee determine the general policy of the charity and make the major decisions.

### **Risk management**

The trustees are aware that in order for the charity to comply with SORP 2005 a review of the major strategic, financial and operational risks which the charity faces needs to be reviewed and addressed. This is reviewed by the Finance Subcommittee and the elected main committee.

### **Appointment of trustees**

Vested in continuing trustees. There is a requirement of a minimum of three trustees. These are the Chair, Vice-chair, and Treasurer.

### **OBJECTIVES AND ACTIVITIES**

To advance the education of the public in all matters relating to the posture and mobility needs of people with disabilities and about the equipment and services those needs require within a framework which recognises the rights and dignity of such people, through all or any of the following means:

- (i) developing an interdisciplinary forum for continuing education, research and debate in the interests of the general public and of people with disabilities in particular.
- (ii) providing an umbrella organisation linking members of voluntary and statutory agencies, representatives of users' bodies and representatives of manufacturers.
- (iii) maintaining a register of members to enable efficient communication.
- (iv) encouraging the establishment and maintenance of high standards of service delivery.

In the exercise of our powers to that end we have paid due regard to the published guidance from the Charity Commission on the operation of the Public Benefit requirement under the Charities Act 2006.

# THE POSTURE AND MOBILITY GROUP

## TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 DECEMBER 2013

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### ACHIEVEMENTS AND PERFORMANCE

The 2013 National Training Event achieved its highest ever surplus, and will help progress the group's aims and objectives. Three one-day workshops by Mary Massery were hosted in London, Edinburgh and Manchester.

Reserves continued to be made available to support the in-house journal and the research fund, with two new research study proposals approved for funding during the year, and one more study reaching completion. In addition, £15,000 was earmarked to commission a scoping exercise on service user views during 2014: Jo Goodship of Admiralty Consultants was offered and accepted the commission.

Funds were approved to employ an Events & Marketing Co-ordinator on a full-time basis, and the post advertised for one year.

PMG successfully registered as a Charitable Organisation in Scotland to reflect the work done there. Number: SC044218

Approval was given by the Trustees to change PMG from a Charitable Organisation to a Charitable Incorporated Organisation.

Active sub-committees in 2013	Chair
Education & Training	Gail Russell
Finance	Pamela Harper
National Training Event	Kirsty-Ann Cutler (to July 2013) Joanne McConnell (from July 2013)
Publications & Marketing	James Foy
Research	David Punt
Scotland	James Hollington Catherine Mathieson (to November 2013)
Strategy & Policy	Henry Lumley

### FINANCIAL REVIEW

#### Reserves Policy

The charity's free reserves are calculated as follows:

Total unrestricted funds per balance sheet	£166,101
Less: Net book value of assets in use	(£nil)
Free reserves	£166,101

The Group has agreed an allocation of reserves to support research and development in the market segment. The Research and Development Sub Committee manage the application and approval process and report to the Executive Committee on progress.

# THE POSTURE AND MOBILITY GROUP

## TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 DECEMBER 2013

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### PLANS FOR FUTURE PERIODS

The National Training Event will take place at Motorpoint Arena in Cardiff in July 2014.

A new Events & Marketing co-ordinator will be employed on a one year full time contract. In order to house 2 members of staff, PMG will seek reasonably priced office accommodation to rent in Exeter.

PMG, led by the Education & Training sub-committee, will work in collaboration with the National Wheelchair Managers Forum (NWMF) on scoping relevant provision of training for members and others, based on the recently published NWMF competencies.

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More Best Practice Guidelines will be published.

The Research Fund and in-house journal will continue to be supported, with plans to change the journal to a more widely accessible online format. Jo Goodship's findings from the commissioned scoping exercise on service user views will be published.

Consideration will be given to removing PMG's membership fees. This will cut down substantially on staff and volunteer resources, help grow the membership by reaching out to many more, and help retain current members. It will also mean that future development of the PMG website will be substantially cheaper, without the requirement for a costly online payment system.

A specification to develop the PMG website will be produced.

PMG trustees will seek approval from the membership for the change of status to a Charitable Incorporated Organisation.

PMG will apply for registration as a Charitable Organisation in Northern Ireland.

Signed on behalf of the trustees

Ms C Canale  
Trustee

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# THE POSTURE AND MOBILITY GROUP

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE POSTURE AND MOBILITY GROUP

YEAR ENDED 31 DECEMBER 2013

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I report on the accounts of the charity for the year ended 31 December 2013 which are set out on pages 7 to 11.

### 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 reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; 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.

Mr J Tanner FCA  
Streets Chartered Accountants  
Independent examiner

Charter House  
62-64 Hills Road  
Cambridge  
CB2 1LA

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# THE POSTURE AND MOBILITY GROUP

## STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 DECEMBER 2013

	Note	Total Funds 2013 £	Total Funds 2012 £
<b>INCOMING RESOURCES</b>			
Incoming resources from generating funds:			
Voluntary income	2	10,449	27,557
Investment income	3	388	239
Incoming resources from charitable activities		255,540	230,198
<b>TOTAL INCOMING RESOURCES</b>		<b>266,377</b>	<b>257,994</b>
<b>RESOURCES EXPENDED</b>			
Charitable activities	4	(202,510)	(206,125)
Governance costs	5	(5,758)	(8,934)
<b>TOTAL RESOURCES EXPENDED</b>		<b>(208,268)</b>	<b>(215,059)</b>
<b>NET INCOMING RESOURCES FOR THE YEAR</b>		<b>58,109</b>	<b>42,935</b>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		107,992	65,057
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>166,101</b>	<b>107,992</b>

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 9 to 11 form part of these financial statements.

# THE POSTURE AND MOBILITY GROUP

## BALANCE SHEET

31 DECEMBER 2013

	Note	£	2013 £	£	2012 £
<b>FIXED ASSETS</b>					
Tangible assets	7		–		–
<b>CURRENT ASSETS</b>					
Debtors	8	2,786		13,918	
Cash at bank		<u>188,905</u>		<u>109,286</u>	
		191,691		123,204	
<b>CREDITORS: Amounts falling due within one year</b>	9	<u>(25,590)</u>		<u>(15,212)</u>	
<b>NET CURRENT ASSETS</b>			166,101		107,992
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>166,101</u>		<u>107,992</u>
<b>NET ASSETS</b>			<u>166,101</u>		<u>107,992</u>
<b>FUNDS</b>					
Unrestricted income funds	10		<u>166,101</u>		<u>107,992</u>
<b>TOTAL FUNDS</b>			<u>166,101</u>		<u>107,992</u>

These financial statements were approved by the members of the committee and authorised for issue on the ..... and are signed on their behalf by:

.....  
Ms C Canale

The notes on pages 9 to 11 form part of these financial statements.

# THE POSTURE AND MOBILITY GROUP

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2013

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### 1. ACCOUNTING POLICIES

#### Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with applicable United Kingdom accounting standards and the requirements of the Statement of Recommended Practice 'Accounting and Reporting by Charities' issued in March 2005 (SORP 2005).

#### Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

#### Incoming resources

Incoming resources are accounted for on a receivable basis.

#### Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred.

Charitable expenditure comprises those costs incurred by the charity in furtherance of the charity's objectives and represents the cost of goods and services and ancillary trading costs that have been incurred in charitable activities. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirement of the charity and include accountancy fees and costs linked to the strategic management of the charity.

#### Fixed assets

All fixed assets are initially recorded at cost.

### 2. VOLUNTARY INCOME

	Unrestricted Funds £	Total Funds 2013 £	Total Funds 2012 £
<b>Donations</b>			
Donations	–	–	16,000
Subscriptions	<u>10,449</u>	<u>10,449</u>	<u>11,557</u>
	<u>10,449</u>	<u>10,449</u>	<u>27,557</u>

### 3. INVESTMENT INCOME

	Unrestricted Funds £	Total Funds 2013 £	Total Funds 2012 £
Bank interest receivable	<u>388</u>	<u>388</u>	<u>239</u>

# THE POSTURE AND MOBILITY GROUP

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2013

### 4. COSTS OF CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds £	Total Funds 2013 £	Total Funds 2012 £
Education of the public in posture and mobility matters	127,643	127,643	138,344
Support costs	74,867	74,867	67,781
	<u>202,510</u>	<u>202,510</u>	<u>206,125</u>

### 5. GOVERNANCE COSTS

	Unrestricted Funds £	Total Funds 2013 £	Total Funds 2012 £
Accountancy fees	1,336	1,336	4,300
Costs of trustees' meetings	3,698	3,698	4,331
Other financial costs	724	724	303
	<u>5,758</u>	<u>5,758</u>	<u>8,934</u>

### 6. STAFF COSTS AND EMOLUMENTS

No salaries or wages have been paid to employees, including the members of the committee, during the year.

### 7. TANGIBLE FIXED ASSETS

	Fixtures & Fittings £
<b>COST</b>	
At 1 January 2013	3,921
Disposals	(3,921)
<b>At 31 December 2013</b>	<u>-</u>
<b>DEPRECIATION</b>	
At 1 January 2013	3,921
On disposals	(3,921)
<b>At 31 December 2013</b>	<u>-</u>
<b>NET BOOK VALUE</b>	
At 31 December 2013	<u>-</u>
At 31 December 2012	<u>-</u>

# THE POSTURE AND MOBILITY GROUP

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2013

### 8. DEBTORS

	2013	2012
	£	£
VAT recoverable	–	5,487
Other debtors	106	8,431
Prepayments and accrued income	2,680	–
	<u>2,786</u>	<u>13,918</u>

### 9. CREDITORS: Amounts falling due within one year

	2013	2012
	£	£
Taxation and social security	2,216	–
Research and development fund creditor	21,040	11,951
Accruals	2,334	3,261
	<u>25,590</u>	<u>15,212</u>

### 10. UNRESTRICTED INCOME FUNDS

	Balance at 1 January 2013	Incoming resources	Outgoing resources	Transfers	Balance at 31 December 2013
	£	£	£	£	£
Research and development fund	22,572	–	–	(17,246)	5,326
Seed Fund	9,999	–	–	–	9,999
General Funds	75,421	266,377	(208,268)	17,246	150,776
	<u>107,992</u>	<u>266,377</u>	<u>(208,268)</u>	<u>–</u>	<u>166,101</u>

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 £88,174 of which researchers have claimed £63,983. 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, and any unpaid grants are recorded as a creditor.

As at the balance sheet date the research and development fund had uncommitted funds of £5,326 (2012: £22,572).

### 11. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Net current assets	Total
	£	£
<b>Unrestricted Income Funds:</b>		
Designated Funds	15,325	15,325
General Funds	150,776	150,776
	<u>166,101</u>	<u>166,101</u>
<b>Total Funds</b>	<u>166,101</u>	<u>166,101</u>