

**THE POSTURE AND MOBILITY GROUP
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2014**

Draft Accounts

Charity Number 1098297

THE POSTURE AND MOBILITY GROUP

FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2014

CONTENTS	PAGES
Members of the Board and professional advisers	1
Trustees Annual Report	2 to 5
Independent examiner's report to the trustees	6
Statement of financial activities	7
Balance sheet	8
Notes to the financial statements	9 to 11

THE POSTURE AND MOBILITY GROUP

MEMBERS OF THE BOARD AND PROFESSIONAL ADVISERS

REGISTERED CHARITY NAME The Posture and Mobility Group

CHARITY NUMBER 1098297

PRINCIPAL OFFICE 29 Myrtle Close
Alphington
Exeter
EX2 8UX

TRUSTEES Ms C Canale
Ms H Critten-Rourke
Ms K-A Cutler
Mr P Dryer
Mr R Earl
Ms A Johnston
Ms G Russell
Mrs J McConnell
Dr P Harper
Mr R Ahamed
Ms S Gold
Ms D Hargrove
Ms L Ledger
Mr H Lumley
Mr D Punt

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 2014

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2014.

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.

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
Ms A Johnston
Ms G Russell
Mrs J McConnell
Dr P Harper

Mr R Ahamed	(Appointed 9 July 2014)
Ms S Gold	(Appointed 9 July 2014)
Ms D Hargrove	(Appointed 9 July 2014)
Ms L Ledger	(Appointed 9 July 2014)
Mr H Lumley	(Appointed 9 July 2014)
Mr D Punt	(Appointed 9 July 2014)

Mrs J Chanry	(Resigned 9 July 2014)
Mr C Egglestone	(Resigned 9 July 2014)
Mr J Foy	(Resigned 9 July 2014)
Mr J Hollington	(Resigned 9 July 2014)
Mr D Porter	(Resigned 9 July 2014)
Ms M Young	(Resigned 9 July 2014)

STRUCTURE, GOVERNANCE AND MANAGEMENT

Legal Status

The Posture and Mobility Group ("PMG") 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 2014

Organisational structure

All trustees are all members of the PMG executive committee who determine the general policy of the charity and make the major decisions. The day to day management of the charity is carried out by the PMG Manager, Olwen Ellis.

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. These are reviewed and discussed in both the Finance and Executive committees.

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 2011.

ACHIEVEMENTS AND PERFORMANCE

The membership approved that PMG become a Charitable Incorporated Organisation, and an application for the change of status was made to the Charity Commission which was approved post year end.

PMG applied for registration as a charity in Northern Ireland, but there is a long waiting list of applications with local charities being registered first.

As planned, the post of Events & Marketing co-ordinator was created on a one-year contract from February 2014, with the PMG office re-locating to a low-rent space within the Exeter Community Centre in order to house two members of staff.

THE POSTURE AND MOBILITY GROUP

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 DECEMBER 2014

The post of PMG Manager was made permanent from October 2014.

The 2014 National Training Event took place at Motorpoint Arena in Cardiff, realising a substantial surplus which will help progress the group's aims and objectives.

The decision was taken to remove PMG membership fees from 1st January 2015, and to cease publication of the hard copy journal in 2015.

The Education & Training committee worked with the National Wheelchair Managers Forum to scope training provision for those working in the posture and mobility field, and produced a document which is available to download from the PMG website.

Six further Best Practice Guidelines (BPGs) were published on the PMG website:

Pressure Mapping Guidelines
Measurement Guidelines
Elevating Seat Wheelchairs
Empowering in Cognitive Disability - Powered Mobility
Upper Extremity Health
Powered Mobility for Children

bringing the current total to seven BPGs.

Reserves continued to be made available to support the research fund, with one new study being offered funding and another reaching completion during the year. Jo Goodship's findings from the PMG commissioned scoping exercise on service users' views were published.

James Foy produced an in-depth specification for developing the PMG website, which will be put out to tender early in 2015.

Active Committees in 2014

Education & Training
Finance
National Training Event
Publications & Marketing
Research
Strategy & Policy

Chair

Gail Russell
Pam Harper
Joanne McConnell
Diane Hargrove and James Foy
David Punt
Henry Lumley

FINANCIAL REVIEW

Reserves Policy

The charity's free reserves are calculated as follows:

Total unrestricted funds per balance sheet	£177,519
Less: Net book value of assets in use	(£nil)
Free reserves	£177,519

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 2014

PLANS FOR FUTURE PERIODS

Gail Russell will represent PMG on the National Wheelchair Alliance, headed up by Tanni Grey Thomson.

Two training days by Sharon Pratt will be hosted in London and Leeds during February 2015, in conjunction with Ottobock. 10 bursaries will be offered.

The PMG Annual Conference will take place at the University of Leeds in July 2015. The book token will be reinstated for the event, to the value of £15. Twenty bursaries will be offered, with 10 being earmarked for final year students.

The PMG website specification will be sent out to tender. The new website will include an on-line journal facility.

A new logo will be created to be launched with the new website.

Membership of PMG will be free of charge from January 2015.

The Treasurer will seek a higher interest bank account for PMG reserves.

Signed on behalf of the trustees

Ms C Canale
Trustee

.....

THE POSTURE AND MOBILITY GROUP

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

YEAR ENDED 31 DECEMBER 2014

I report on the accounts of the charity for the year ended 31 December 2014 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

.....

THE POSTURE AND MOBILITY GROUP

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 DECEMBER 2014

	Note	Total Funds 2014 £	Total Funds 2013 £
INCOMING RESOURCES			
Incoming resources from generating funds:			
Voluntary income	2	9,951	10,449
Investment income	3	218	388
Incoming resources from charitable activities		222,294	255,540
TOTAL INCOMING RESOURCES		232,463	266,377
RESOURCES EXPENDED			
Charitable activities	4	(210,288)	(202,510)
Governance costs	5	(10,757)	(5,758)
TOTAL RESOURCES EXPENDED		(221,045)	(208,268)
NET INCOMING RESOURCES FOR THE YEAR		11,418	58,109
RECONCILIATION OF FUNDS			
Total funds brought forward		166,101	107,992
TOTAL FUNDS CARRIED FORWARD		177,519	166,101

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 2014

	Note	£	2014 £	£	2013 £
CURRENT ASSETS					
Debtors	7	7,804		2,786	
Cash at bank		<u>192,784</u>		<u>188,905</u>	
		200,588		191,691	
CREDITORS: Amounts falling due within one year	8	<u>(23,069)</u>		<u>(25,590)</u>	
NET CURRENT ASSETS			177,519		166,101
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>177,519</u>		<u>166,101</u>
NET ASSETS			<u>177,519</u>		<u>166,101</u>
FUNDS					
Unrestricted income funds	9		<u>177,519</u>		<u>166,101</u>
TOTAL FUNDS			<u>177,519</u>		<u>166,101</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 2014

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.

Designated funds are unrestricted funds that have been set aside by the trustees for particular 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.

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.

Fixed assets

All fixed assets are initially recorded at cost.

Operating lease agreements

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease.

2. VOLUNTARY INCOME

	Unrestricted Funds	Total Funds 2014	Total Funds 2013
	£	£	£
Subscriptions	<u>9,951</u>	<u>9,951</u>	<u>10,449</u>

THE POSTURE AND MOBILITY GROUP

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2014

3. INVESTMENT INCOME

	Unrestricted Funds	Total Funds 2014	Total Funds 2013
	£	£	£
Bank interest receivable	<u>218</u>	<u>218</u>	<u>388</u>

4. COSTS OF CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds	Total Funds 2014	Total Funds 2013
	£	£	£
Education of the public in posture and mobility matters	134,369	134,369	127,643
Support costs	<u>75,919</u>	<u>75,919</u>	<u>74,867</u>
	<u>210,288</u>	<u>210,288</u>	<u>202,510</u>

Included in the cost of charitable activities is the value of committed research and development grants which consist of payments made to individuals in the year amounting to £3,833 (2013: £5,006) and an increase in the creditor at the year end for committed costs amounting £385 (2013: £9,089).

5. GOVERNANCE COSTS

	Unrestricted Funds	Total Funds 2014	Total Funds 2013
	£	£	£
Independent examiners fees	2,079	2,079	1,336
Costs of trustees' meetings	7,445	7,445	3,698
Interest payable	483	483	—
Other financial costs	<u>750</u>	<u>750</u>	<u>724</u>
	<u>10,757</u>	<u>10,757</u>	<u>5,758</u>

6. STAFF COSTS AND EMOLUMENTS

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

During the year the 18 (2013: 14) trustees received reimbursed out of pocket expenses amounting to £4,154 (2013: £3,760).

7. DEBTORS

	2014	2013
	£	£
Other debtors	280	106
Prepayments and accrued income	<u>7,524</u>	<u>2,680</u>
	<u>7,804</u>	<u>2,786</u>

THE POSTURE AND MOBILITY GROUP

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2014

8. CREDITORS: Amounts falling due within one year

	2014 £	2013 £
Taxation and social security	391	2,216
Research and development fund creditor	21,425	21,040
Accruals	1,253	2,334
	<u>23,069</u>	<u>25,590</u>

9. UNRESTRICTED INCOME FUNDS

	Balance at 1 January 2014 £	Incoming resources £	Transfers £	Balance at 31 December 2014 £
Research and development fund	5,326	–	10,902	16,228
Seed Fund	9,999	–	(9,999)	–
General Funds	150,776	232,463	(221,948)	161,291
	<u>166,101</u>	<u>232,463</u>	<u>(221,045)</u>	<u>177,519</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 £92,391 of which researchers have claimed £67,852. 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 £16,228 (2013: £5,326).

The Seed Fund was set up in 2012 and is to be used for any future collaborations between BSRM and PMG. On 10th November 2014 the Finance Committee agreed to transfer the balance of the Seed Fund to the General Funds of PMG.

10. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Net current assets £	Total £
Unrestricted Income Funds:		
Designated Funds	16,228	16,228
General Funds	161,291	161,291
	<u>177,519</u>	<u>177,519</u>
Total Funds	<u>177,519</u>	<u>177,519</u>