

**THE POSTURE AND MOBILITY GROUP**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED**  
**31 DECEMBER 2009**

**Charity Number 1098297**

# **THE POSTURE AND MOBILITY GROUP**

## **FINANCIAL STATEMENTS**

**YEAR ENDED 31 DECEMBER 2009**

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# THE POSTURE AND MOBILITY GROUP

## MEMBERS OF THE BOARD AND PROFESSIONAL ADVISERS

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<b>REGISTERED CHARITY NAME</b>	The Posture and Mobility Group
<b>CHARITY NUMBER</b>	1098297
<b>REGISTERED OFFICE</b>	29 Myrtle Close Alphington Exeter EX2 8UX
<b>TRUSTEES</b>	Mr H Lumley Mr D Long Ms H Hislop Mr N Shapcott
<b>INDEPENDENT EXAMINER</b>	Mr J Tanner For Streets Whitmarsh Sterland LLP Charter House 62-64 Hills Road Cambridge CB2 1LA

# **THE POSTURE AND MOBILITY GROUP**

## **TRUSTEES ANNUAL REPORT**

**YEAR ENDED 31 DECEMBER 2009**

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The trustees have pleasure in presenting their report and the unaudited financial statements of the charity for the year ended 31 December 2009.

### **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:

Mr H Lumley	
Mr D Long	
Ms H Hislop	(Appointed 17 April 2009)
Mr N Shapcott	(Appointed 17 April 2009)
Dr B ter Haar	(Resigned 17 April 2009)

### **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 and 19 March 2003. It was registered with the Charity Commission as a charity on 2 July 2003.

### **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.

# THE POSTURE AND MOBILITY GROUP

## TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 DECEMBER 2009

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### ACHIEVEMENTS AND PERFORMANCE

After a challenging 2008, the committee are delighted to be able to report the success of the 2009 conference in Warwick, both in financial terms as well as the training and development content, for which the feedback was very good. The surplus on the conference has supported the group through 2009 and will form the basis for ongoing activities in 2010 when the shared International Conference will be the central focus.

The group has continued to set aside reserves to support relevant small research and development projects and is also evaluating options to further support the enhancement and re-design of its website to offer another useful resource to its members.

The following sub-committees, which report directly back to the Executive Committee, have been established:

	Chair
Finance Sub Committee	Mr Henry Lumley
Research and Development Sub Committee	Dr David Porter
Communications Sub Committee	Ms Jane Chantry
National Training Event Sub Committee	Ms Kirsty-Ann Cutler
Education and Training Sub Committee	Ms Jo Jex & Ms Monica Young
International Conference Sub Committee	Dr Barend ter Haar

### FINANCIAL REVIEW

#### Reserves Policy

The charity's free reserves are calculated as follows:

Total unrestricted funds per balance sheet	£95,608
Less: Net book value of assets in use	(£nil)
Free reserves	£95,608

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.

### PLANS FOR FUTURE PERIODS

The group continues to seek opportunities to contribute to the training and development of healthcare professionals working in the field of posture and mobility. The future plans include the joint hosting of the 4th International Interdisciplinary Conference on Posture and Wheeled Mobility to be held in Glasgow in June 2010, ongoing participation in groups seeking to review the structure and format of wheelchair and seating provision in the UK and further support of appropriate research and development projects. In addition, the group has plans to enhance and extend its website to provide better services for its members.

### RESPONSIBILITIES OF THE TRUSTEES

The charity's trustees are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

# THE POSTURE AND MOBILITY GROUP

## TRUSTEES ANNUAL REPORT *(continued)*

### YEAR ENDED 31 DECEMBER 2009

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The law applicable to charities in England and Wales 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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 1993 and the Charity (Accounts and Reports) Regulations 2008. 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.

### INDEPENDENT EXAMINER

Mr J Tanner for Streets Whitmarsh Sterland LLP has been re-appointed as independent examiner for the ensuing year.

Signed on behalf of the trustees

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 2009

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I report on the accounts of the charity for the year ended 31 December 2009 set out on page 6.

### RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND INDEPENDENT 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 43(2) of the Charities Act 1993 (the 1993 Act), as amended by section 28 of the Charities Act 2006) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (under section 43(3)(a) of the 1993 Act, as amended);
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 43(7)(b) of the 1993 Act, as amended); and
- to state whether particular matters have come to my attention.

### BASIS OF INDEPENDENT EXAMINER'S STATEMENT

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 I do not express an audit opinion on whether the accounts present a 'true and fair view'.

### 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 trustees have not met the requirements to ensure that:

- proper accounting records are kept (in accordance with section 41 of the Act); and
- accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act; 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  
For Streets Whitmarsh Sterland LLP  
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 2009

	Note	Total Funds 2009 £	Total Funds 2008 £
<b>INCOMING RESOURCES</b>			
Incoming resources from generating funds:			
Voluntary income	2	13,128	16,462
Investment income	3	479	3,685
Incoming resources from charitable activities		246,234	188,801
Other incoming resources	4	3,185	4,812
<b>TOTAL INCOMING RESOURCES</b>		<b>263,026</b>	<b>213,760</b>
<b>RESOURCES EXPENDED</b>			
Charitable activities	5	(236,053)	(244,280)
Governance costs	6	(10,764)	(8,398)
<b>TOTAL RESOURCES EXPENDED</b>		<b>(246,817)</b>	<b>(252,678)</b>
<b>NET INCOMING/(OUTGOING) RESOURCES FOR THE YEAR</b>	7	<b>16,209</b>	<b>(38,918)</b>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		79,399	118,317
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>95,608</b>	<b>79,399</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 8 to 10 form part of these financial statements.



# THE POSTURE AND MOBILITY GROUP

## BALANCE SHEET

31 DECEMBER 2009

	Note	£	2009 £	£	2008 £
<b>FIXED ASSETS</b>					
Tangible assets	9		—		—
<b>CURRENT ASSETS</b>					
Debtors	10	6,733		27,689	
Cash at bank		<u>141,466</u>		<u>60,206</u>	
		148,199		87,895	
<b>CREDITORS: Amounts falling due within one year</b>	11	<u>(52,591)</u>		<u>(8,496)</u>	
<b>NET CURRENT ASSETS</b>			<b>95,608</b>		79,399
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<b>95,608</b>		<u>79,399</u>
<b>NET ASSETS</b>			<b>95,608</b>		<u>79,399</u>
<b>FUNDS</b>					
Unrestricted income funds	12		<b>95,608</b>		79,399
<b>TOTAL FUNDS</b>			<b>95,608</b>		<u>79,399</u>

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

.....  
Mr H Lumley

The notes on pages 8 to 10 form part of these financial statements.

# THE POSTURE AND MOBILITY GROUP

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2009

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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, the Statement of Recommended Practice "Accounting and Reporting by Charities" issued in March 2005 (SORP 2005) and the Charities Act 1993.

#### Fixed assets

All fixed assets are initially recorded at cost.

#### Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Fixtures and fittings	- 25% straight line
Computer equipment	- 25% reducing balance

### 2. VOLUNTARY INCOME

	Unrestricted Funds	Total Funds 2009	Total Funds 2008
	£	£	£
Subscriptions	<u>13,128</u>	<u>13,128</u>	<u>16,462</u>

### 3. INVESTMENT INCOME

	Unrestricted Funds	Total Funds 2009	Total Funds 2008
	£	£	£
Bank interest receivable	<u>479</u>	<u>479</u>	<u>3,685</u>

### 4. OTHER INCOMING RESOURCES

	Unrestricted Funds	Total Funds 2009	Total Funds 2008
	£	£	£
Advertising in Bulletin	720	720	3,750
Other income	<u>2,465</u>	<u>2,465</u>	<u>1,062</u>
	<u>3,185</u>	<u>3,185</u>	<u>4,812</u>

# THE POSTURE AND MOBILITY GROUP

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2009

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

	Unrestricted Funds	Total Funds 2009	Total Funds 2008
	£	£	£
Education of the public in posture and mobility matters	173,640	173,640	164,555
Support costs	62,413	62,413	79,725
	<u>236,053</u>	<u>236,053</u>	<u>244,280</u>

### 6. GOVERNANCE COSTS

	Unrestricted Funds	Total Funds 2009	Total Funds 2008
	£	£	£
Accountancy fees	925	925	648
Costs of trustees' meetings	9,267	9,267	7,750
Other financial costs	572	572	—
	<u>10,764</u>	<u>10,764</u>	<u>8,398</u>

### 7. NET INCOMING/(OUTGOING) RESOURCES FOR THE YEAR

This is stated after charging:

	2009	2008
	£	£
Depreciation	<u>—</u>	<u>785</u>

### 8. STAFF COSTS AND EMOLUMENTS

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

### 9. TANGIBLE FIXED ASSETS

	Fixtures & Fittings £
<b>COST</b>	
At 1 January 2009 and 31 December 2009	<u>3,921</u>
<b>DEPRECIATION</b>	
At 1 January 2009 and 31 December 2009	<u>3,921</u>
<b>NET BOOK VALUE</b>	
At 31 December 2009	<u>—</u>
At 31 December 2008	<u>—</u>

# THE POSTURE AND MOBILITY GROUP

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2009

### 10. DEBTORS

	2009	2008
	£	£
VAT recoverable	–	2,396
Prepayments and accrued income	<b>6,733</b>	<b>25,293</b>
	<b><u>6,733</u></b>	<b><u>27,689</u></b>

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

	2009	2008
	£	£
Taxation and social security	<b>1,147</b>	–
Research and development fund creditor	<b>30,312</b>	–
Other creditors	<b>4,046</b>	4,046
Accruals	<b>17,086</b>	4,450
	<b><u>52,591</u></b>	<b><u>8,496</u></b>

### 12. UNRESTRICTED INCOME FUNDS

	Balance at 1 January 2009	Incoming resources	Outgoing resources	Transfers	Balance at 31 December 2009
	£	£	£	£	£
Research and development fund	<b>45,023</b>	–	(45,280)	<b>10,000</b>	<b>9,743</b>
General Funds	<b>34,376</b>	<b>263,026</b>	(201,537)	(10,000)	<b>85,865</b>
	<b><u>79,399</u></b>	<b><u>263,026</u></b>	<b><u>(246,817)</u></b>	<b><u>–</u></b>	<b><u>95,608</u></b>

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 £65,257 of which researchers have claimed £34,945. The trustees have taken the decision to change the way these grants are accounted for in the current year to reflect the true position more accurately. The value of authorised grants are now taken 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 £9,743 (2008: £12,891).

### 13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Net current assets	Total
	£	£
<b>Unrestricted Income Funds:</b>		
Designated Funds	<b>9,743</b>	<b>9,743</b>
General Funds	<b>85,865</b>	<b>85,865</b>
	<b><u>95,608</u></b>	<b><u>95,608</u></b>
<b>Total Funds</b>	<b><u>95,608</u></b>	<b><u>95,608</u></b>

# THE POSTURE AND MOBILITY GROUP

## INCOME AND EXPENDITURE ACCOUNT

YEAR ENDED 31 DECEMBER 2009

Please note that this page does not form part of the reported financial statements but is provided to members for information purposes only.

	2009	2008
<b>CONFERENCE INCOME</b>		
Delegate income	154,794	116,143
Exhibition	9,140	72,658
Advertising/sponsorship	335	-
	<u>246,569</u>	<u>188,801</u>
<b>CONFERENCE EXPENDITURE</b>		
Delegate expenses	69,205	129,888
Exhibition costs	59,011	22,398
Speakers and prizes	144	193
Book subsidy		6,518
Administration costs	20,436	30,590
Other costs	3,449	2,855
	<u>152,245</u>	<u>192,441</u>
<b>SURPLUS/DEFICIT ON CONFERENCE</b>	<u>94,324</u>	<u>(3,640)</u>
<b>OTHER INCOME</b>		
Subscriptions	13,128	16,462
Interest	479	3,685
Short courses	2,130	1,709
Advertising	720	3,750
Other income		853
	<u>16,457</u>	<u>26,459</u>
<b>EXPENDITURE</b>		
Administration costs	19,427	20,018
Newsletter	8,572	16,164
Office expenditure	2,518	2,640
Insurance	572	-
Audit fees	925	650
Committee expenses		
Executive committee	7,536	6,403
Research & development committee	1,004	925
Website committee	727	422
Website development & support costs	4,426	1,952
Bank charges	1,486	931
Political lobby costs	1,300	1,950
Sundry expenditure	800	1,839
Depreciation of fixed assets	-	784
Research grants approved	14,968	7,059
	<u>64,261</u>	<u>61,737</u>
<b>EXCESS INCOME OVER EXPENDITURE IN YEAR</b>	<u>46,520</u>	<u>(38,918)</u>
<b>PRIOR YEAR ADJUSTMENT</b>		
Change in basis for charging research and development grants	30,312	-
<b>NET SURPLUS CARRIED FORWARD</b>	<u>16,208</u>	<u>38,918</u>