

**THE POSTURE AND MOBILITY GROUP
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2012**

DRAFT

Charity Number 1098297

THE POSTURE AND MOBILITY GROUP

FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2012

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THE POSTURE AND MOBILITY GROUP

MEMBERS OF THE BOARD AND PROFESSIONAL ADVISERS

REGISTERED CHARITY NAME The Posture and Mobility Group

CHARITY NUMBER 1098297

REGISTERED OFFICE 29 Myrtle Close
Alphington
Exeter
EX2 8UX

TRUSTEES Ms C Wright
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 A Kamadu
Mr D Porter
Ms G Russell
Mr R Shukla
Ms M Young

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 2012

The trustees have pleasure in presenting their report and the unaudited financial statements of the charity for the year ended 31 December 2012.

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

Mr P Dryer
Mr A Kamadu

Ms J Chantry
Ms C Nichols

(Appointed 13 April 2012)

(Appointed 13 April 2012)

(Resigned 13 April 2012)

(Resigned 13 April 2012)

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.

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.

THE POSTURE AND MOBILITY GROUP

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 DECEMBER 2012

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.

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THE POSTURE AND MOBILITY GROUP

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 DECEMBER 2012

ACHIEVEMENTS AND PERFORMANCE

The 2012 National Training Event achieved another healthy surplus to help progress the group's aims and objectives. In addition, when the Scottish Posture and Mobility Network (SPMN) merged with PMG at the 2012 Annual General Meeting, the funds of SPMN were transferred along with the membership.

Reserves continued to be made available to support the Research Fund and two new proposals were given approval to apply for funding. Five funded studies were completed during the year.

The bi-annual journal was re-designed to reflect the group's new website which was launched in January 2012.

The administrator's hours were increased to 4 days a week from August 2012; additionally a new technical support post was created, paid on an ad-hoc basis per hourly rate.

Active sub-committees in 2012

Education & Training

Chairs

Jo Jex and Monica Young (joint chairs in first part of the year)

Jo Jex and Gail Russell (joint chairs in latter part of the year)

Finance

Rakesh Shukla

National Training Event

Kirsty-Ann Cutler

Publications & Marketing

Jane Chantry (until April 2012)

James Foy

Research

David Porter

Strategy & Policy

Peter Rowell

Website Development

James Hollington

(this sub-committee ceased to operate in January 2012, when the new website was launched).

FINANCIAL REVIEW

Reserves Policy

The charity's free reserves are calculated as follows:

Total unrestricted funds per balance sheet	£107,992
Less: Net book value of assets in use	(£nil)
Free reserves	£107,992

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 2012

PLANS FOR FUTURE PERIODS

Future plans include moving the National Training Event to a new venue for 2013, having been at Warwick Arts Centre since 2007. The new venue is at the University of the West of England in Bristol, and will allow increased capacity for both the exhibition and delegate numbers.

Additional training opportunities will be provided by the group at three one day workshops in December 2013, thus increasing the dissemination of education on posture and mobility topics during the course of the year.

The Research Fund and in-house journal will continue to receive financial support.

Amendments will be made to the current PMG constitution as required within Scottish charity law, to reflect the group's more formal activities in Scotland since the merger with SPMN.

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 regulations.

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and the income and expenditure 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 accounting 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 adequate accounting records that are sufficient to show and explain the charity's transactions and 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. They 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 POSTURE AND MOBILITY GROUP

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 DECEMBER 2012

Signed on behalf of the trustees

Ms C Wright
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 2012

I report on the accounts of the charity for the year ended 31 December 2012 set out on pages 8 to 12.

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 (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 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 2012

	Note	Total Funds 2012 £	Total Funds 2011 £
INCOMING RESOURCES			
Incoming resources from generating funds:			
Voluntary income	2	27,557	12,820
Investment income	3	239	294
Incoming resources from charitable activities		<u>220,199</u>	<u>167,351</u>
TOTAL INCOMING RESOURCES		<u>247,995</u>	<u>180,465</u>
RESOURCES EXPENDED			
Charitable activities	4	(206,125)	(203,403)
Governance costs	5	(8,934)	(8,015)
TOTAL RESOURCES EXPENDED		<u>(215,059)</u>	<u>(211,418)</u>
NET INCOMING/(OUTGOING) RESOURCES FOR THE YEAR		<u>32,936</u>	<u>(30,953)</u>
RECONCILIATION OF FUNDS			
Total funds brought forward		<u>65,057</u>	<u>96,010</u>
TOTAL FUNDS CARRIED FORWARD		<u>97,993</u>	<u>65,057</u>

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 page 8 form part of these financial statements.

THE POSTURE AND MOBILITY GROUP

BALANCE SHEET

31 DECEMBER 2012

	Note	£	2012 £	£	2011 £
FIXED ASSETS					
Tangible assets	7		—		—
CURRENT ASSETS					
Debtors	8	13,918		39,151	
Cash at bank		<u>109,286</u>		<u>106,476</u>	
		123,204		145,627	
CREDITORS: Amounts falling due within one year	9	<u>(15,212)</u>		<u>(80,570)</u>	
NET CURRENT ASSETS			<u>107,992</u>		65,057
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>107,992</u>		<u>65,057</u>
NET ASSETS			<u>107,992</u>		<u>65,057</u>

FUNDS

Unrestricted income funds	10	107,992	65,057
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TOTAL FUNDS		<u>107,992</u>	<u>65,057</u>
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These financial statements were approved by the members of the committee on the and are signed on their behalf by:

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Ms C Wright

The notes on page 9 form part of these financial statements.

THE POSTURE AND MOBILITY GROUP

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2012

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 Companies Act 2006.

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 2012 £	Total Funds 2011 £
Donations			
Donations	16,000	16,000	—
Subscriptions	11,557	11,557	12,820
	<u>27,557</u>	<u>27,557</u>	<u>12,820</u>

3. INVESTMENT INCOME

	Unrestricted Funds £	Total Funds 2012 £	Total Funds 2011 £
Bank interest receivable	239	239	294

THE POSTURE AND MOBILITY GROUP

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2012

4. COSTS OF CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds £	Total Funds 2012 £	Total Funds 2011 £
Education of the public in posture and mobility matters	138,344	138,344	140,798
Support costs	67,781	67,781	62,605
	<u>206,125</u>	<u>206,125</u>	<u>203,403</u>

5. GOVERNANCE COSTS

	Unrestricted Funds £	Total Funds 2012 £	Total Funds 2011 £
Accountancy fees	4,300	4,300	2,406
Costs of trustees' meetings	4,331	4,331	5,128
Other financial costs	303	303	481
	<u>8,934</u>	<u>8,934</u>	<u>8,015</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

COST

At 1 January 2012 and 31 December 2012

Fixtures & Fittings
£
3,921

DEPRECIATION

At 1 January 2012 and 31 December 2012

3,921

NET BOOK VALUE

At 31 December 2012

—

At 31 December 2011

—

8. DEBTORS

	2012 £	2011 £
VAT recoverable	5,487	—
Other debtors	8,431	489
Prepayments and accrued income	—	38,662
	<u>13,918</u>	<u>39,151</u>

THE POSTURE AND MOBILITY GROUP

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2012

9. CREDITORS: Amounts falling due within one year

	2012	2011
	£	£
Taxation and social security	–	957
Research and development fund creditor	11,951	16,940
Other creditors	–	59,999
Accruals	3,261	2,674
	<u>15,212</u>	<u>80,570</u>

10. UNRESTRICTED INCOME FUNDS

	Balance at 1 January 2012	Incoming resources	Outgoing resources	Transfers	Balance at 31 December 2012
	£	£	£	£	£
Research and development fund	10,072	–	–	12,500	22,572
Seed Fund	–	9,999	–	–	9,999
General Funds	54,985	247,995	(215,059)	(12,500)	75,421
	<u>65,057</u>	<u>257,994</u>	<u>(215,059)</u>	<u>–</u>	<u>107,992</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 £70,928 of which researchers have claimed £58,977. 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 £22,572 (2011: £10,072).

11. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Net current assets	Total
	£	£
Unrestricted Income Funds:		
Designated Funds	32,571	32,571
General Funds	75,421	75,421
	<u>107,992</u>	<u>107,992</u>
Total Funds	<u>107,992</u>	<u>107,992</u>