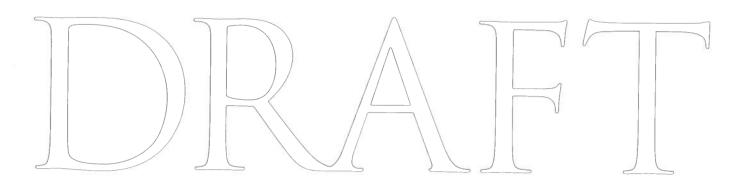
# THE POSTURE AND MOBILITY GROUP FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2012

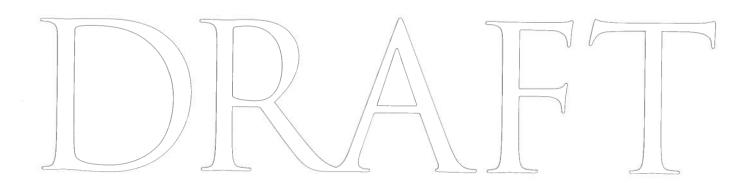


**Charity Number 1098297** 

## FINANCIAL STATEMENTS

## YEAR ENDED 31 DECEMBER 2012

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## MEMBERS OF THE BOARD AND PROFESSIONAL ADVISERS

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

INDEPENDENT EXAMINER

**REGISTERED CHARITY NAME** 

Mr J Tanner FCA

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

Streets Chartered Accountants

Charter House 62-64 Hills Road Cambridge

## 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 I 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.

## 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.

## 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

Chairs

**Education & Training** 

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

Publications & Marketing

Research

Strategy & Policy

Website Development

Kirsty-Ann Cutler

Jane Chantry (until April 2012)

James Foy

David Porter

Peter Rowell

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 Less: Net book value of assets in use

£107,992

(£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.

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.

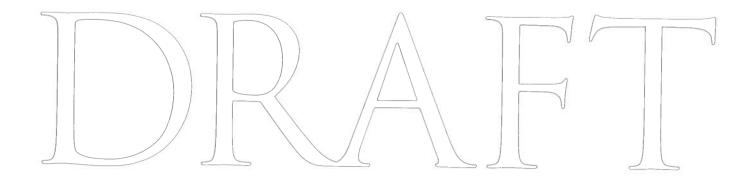
The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities 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.

TRUSTEES ANNUAL REPORT (continued)

YEAR ENDED 31 DECEMBER 2012

Signed on behalf of the trustees

Ms C Wright Trustee



# 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

## STATEMENT OF FINANCIAL ACTIVITIES

## YEAR ENDED 31 DECEMBER 2012

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

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.

## **BALANCE SHEET**

## **31 DECEMBER 2012**

FIXED ASSETS Tangible assets 7  CURRENT ASSETS Debtors 8 Cash at bank  CREDITORS: Amounts falling due within one year 9  NET CURRENT ASSETS	13,918 109,286 123,204 (15,212)	-	39,151 106,476 145,627	*
Debtors Cash at bank  CREDITORS: Amounts falling due within one year  9	109,286		106,476	
within one year 9			145,627	
NET CURRENT ASSETS			(80,570)	
		107,992		65,057
TOTAL ASSETS LESS CURRENT LIABILITIE NET ASSETS	es	107,992 107,992		65,057 65,057
FUNDS Unrestricted income funds  TOTAL FUNDS  These financial statements were approved by the right signed on their behalf by:	nembers of the	107,992 107,992 committee on the	ie ,	65,057 65,057 and are

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

## 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	<b>Total Funds</b>	Total Funds
	Funds	2012	2011
Donations	£	£	£
Donations Subscriptions	16,000	16,000	_
Subscriptions	11,557	11,557	12,820
	27,557	27,557	12,820

## 3. INVESTMENT INCOME

	Unrestricted	<b>Total Funds</b>	<b>Total Funds</b>
Bank interest receivable	Funds	2012	2011
	£	£	£
	239	239	294

## NOTES TO THE FINANCIAL STATEMENTS

## YEAR ENDED 31 DECEMBER 2012

4.	COSTS OF	CHARITABLE	<b>ACTIVITIES</b>	BY FUND TYPE
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	Unrestricted	<b>Total Funds</b>	<b>Total Funds</b>
	Funds	2012	2011
	£	£	£
Education of the public in posture and mobility matters	138,344	138,344	140,798
Support costs	67,781	67,781	62,605
	206,125	206,125	203,403

## 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
	8,934	8,934	8,015

## 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
TOOT /	/		

At 1 January 2012 and 31 December 2012

DEPRECIATION At 1 January 2012 and 31 De	ecember 2012	3,921

NET BOOK VALUE At 31 December 2012

1:01 D 1 0011	
At 31 December 2011	<del>-</del>

## 8. DEBTORS

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

3,921

## 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	· <del>-</del>	59,999
Accruals	3,261	2,674
	15,212	80,570

#### 10. UNRESTRICTED INCOME FUNDS

1	Balance at January 2012 £	Incoming resources	Outgoing resources	Transfers	Balance at 31 December 2012
Research and	-	-	**	*	I
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
5	65,057	257,994	(215,059)		107,992

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
	107,992	107,992
Total Funds	107,992	107,992