

THE POSTURE AND MOBILITY GROUP
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2010

Charity Number 1098297

THE POSTURE AND MOBILITY GROUP

FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2010

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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 Mr D Long
Ms H Hislop
Ms C Wright

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 2010

The trustees have pleasure in presenting their report and the unaudited financial statements of the charity for the year ended 31 December 2010.

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 D Long	
Ms H Hislop	
Ms C Wright	(Appointed 7 June 2010)
Mr H Lumley	(Resigned 7 June 2010)
Mr N Shapcott	(Resigned 7 June 2010)

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.

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.

THE POSTURE AND MOBILITY GROUP

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 DECEMBER 2010

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.

ACHIEVEMENTS AND PERFORMANCE

The International Conference in June 2010 was a great success on all levels, with a healthy surplus shared out between the three participating organisations in December 2010; we will tie up some outstanding financial matters with the conference administrators by the end of 2011.

The committee approved spend on a new website for PMG, which will be launched in the final quarter of 2011. Reserves have continued to be made available for the Research Fund and the biannual journal.

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

	Chair
Finance Sub Committee	Mr Rakesh Shukla
Research and Development Sub Committee	Dr David Porter
Publications and Marketing Sub Committee	Ms Jane Chantry
National Training Event Sub Committee	Ms Kirsty-Ann Cutler
Education and Training Sub Committee	Ms Jo Jex
International Conference Sub Committee	Dr Barend ter Haar and Mr Dave Long
Website Development Sub Committee	Mr James Hollington

FINANCIAL REVIEW

Reserves Policy

The charity's free reserves are calculated as follows:

Total unrestricted funds per balance sheet	£96,010
Less: Net book value of assets in use	(£nil)
Free reserves	£96,010

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 2010

PLANS FOR FUTURE PERIODS

Future plans include the return to Warwick University for the annual National Training Event in April 2011 and the launching of a new, modern website. Retention of members would be improved by putting in place a direct debit facility for annual subscriptions, and the finance sub-committee will look into this possibility for the future. Support will continue for research studies in the field of posture and mobility, and for the in-house journal. There will be greater focus on the brief for education and training outside of the main annual conference.

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 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.

Signed on behalf of the trustees



Ms C Wright
Trustee

.....11-11-11.....

THE POSTURE AND MOBILITY GROUP

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

YEAR ENDED 31 DECEMBER 2010

I report on the accounts of the charity for the year ended 31 December 2010 set out on pages 6 to 10.

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 FCA
Streets Chartered Accountants
Independent examiner

Charter House
62-64 Hills Road
Cambridge
CB2 1LA

29 November 2011

THE POSTURE AND MOBILITY GROUP

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 DECEMBER 2010

	Note	Total Funds 2010 £	Total Funds 2009 £
INCOMING RESOURCES			
Incoming resources from generating funds:			
Voluntary income	2	11,628	13,128
Investment income	3	314	479
Incoming resources from charitable activities		66,406	246,234
Other incoming resources	4	—	3,185
TOTAL INCOMING RESOURCES		78,348	263,026
RESOURCES EXPENDED			
Charitable activities	5	(72,843)	(236,053)
Governance costs	6	(5,103)	(10,764)
TOTAL RESOURCES EXPENDED		(77,946)	(246,817)
NET INCOMING RESOURCES FOR THE YEAR		402	16,209
RECONCILIATION OF FUNDS			
Total funds brought forward		95,608	79,399
TOTAL FUNDS CARRIED FORWARD		96,010	95,608

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.

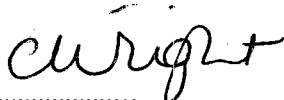
THE POSTURE AND MOBILITY GROUP

BALANCE SHEET

31 DECEMBER 2010

	Note	£	2010 £	£	2009 £
FIXED ASSETS					
Tangible assets	8		—		—
CURRENT ASSETS					
Debtors	9	47,280		6,733	
Cash at bank		<u>167,750</u>		<u>141,466</u>	
		215,030		148,199	
CREDITORS: Amounts falling due within one year	10	<u>(119,020)</u>		<u>(52,591)</u>	
NET CURRENT ASSETS			96,010		95,608
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>96,010</u>		<u>95,608</u>
NET ASSETS			<u>96,010</u>		<u>95,608</u>
FUNDS					
Unrestricted income funds	11		<u>96,010</u>		<u>95,608</u>
TOTAL FUNDS			<u>96,010</u>		<u>95,608</u>

These financial statements were approved by the members of the committee on the 11-11-11 and are signed on their behalf by:


.....
Ms C Wright

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 2010

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.

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 2010	Total Funds 2009
	£	£	£
Subscriptions	<u>11,628</u>	<u>11,628</u>	<u>13,128</u>

3. INVESTMENT INCOME

	Unrestricted Funds	Total Funds 2010	Total Funds 2009
	£	£	£
Bank interest receivable	<u>314</u>	<u>314</u>	<u>479</u>

THE POSTURE AND MOBILITY GROUP

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2010

4. OTHER INCOMING RESOURCES

	Total Funds 2010	Total Funds 2009
	£	£
Advertising in Bulletin	—	720
Other income	—	2,465
	<u>—</u>	<u>3,185</u>

5. COSTS OF CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds	Total Funds 2010	Total Funds 2009
	£	£	£
Education of the public in posture and mobility matters	33,759	33,759	173,640
Support costs	39,084	39,084	62,413
	<u>72,843</u>	<u>72,843</u>	<u>236,053</u>

6. GOVERNANCE COSTS

	Unrestricted Funds	Total Funds 2010	Total Funds 2009
	£	£	£
Accountancy fees	1,096	1,096	925
Costs of trustees' meetings	3,308	3,308	9,267
Other financial costs	699	699	572
	<u>5,103</u>	<u>5,103</u>	<u>10,764</u>

7. STAFF COSTS AND EMOLUMENTS

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

8. TANGIBLE FIXED ASSETS

	Fixtures & Fittings £
COST	
At 1 January 2010 and 31 December 2010	<u>3,921</u>
DEPRECIATION	
At 1 January 2010 and 31 December 2010	<u>3,921</u>
NET BOOK VALUE	
At 31 December 2010	<u>—</u>
At 31 December 2009	<u>—</u>

THE POSTURE AND MOBILITY GROUP

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2010

9. DEBTORS

	2010	2009
	£	£
VAT recoverable	10,812	—
Prepayments and accrued income	36,468	6,733
	<u>47,280</u>	<u>6,733</u>

10. CREDITORS: Amounts falling due within one year

	2010	2009
	£	£
Taxation and social security	—	1,147
Research and development fund creditor	24,649	30,312
Other creditors	93,477	4,046
Accruals	894	17,086
	<u>119,020</u>	<u>52,591</u>

11. UNRESTRICTED INCOME FUNDS

	Balance at 1 January 2010	Incoming resources	Outgoing 31 December 2010 resources	Balance at 31 December 2010
	£	£	£	£
Research and development fund	9,743	—	(8,874)	869
General Funds	85,865	78,348	(69,072)	95,141
	<u>95,608</u>	<u>78,348</u>	<u>(77,946)</u>	<u>96,010</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 £74,131 of which researchers have claimed £49,482. The trustees took the decision to change the way these grants are accounted for in the previous 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 £869 (2009: £9,743).

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Net current assets	Total
	£	£
Unrestricted Income Funds:		
Designated Funds	869	869
General Funds	95,141	95,141
	<u>96,010</u>	<u>96,010</u>
Total Funds	<u>96,010</u>	<u>96,010</u>