

**THE POSTURE AND MOBILITY GROUP  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31 DECEMBER 2011**

DRAFT

**Charity Number 1098297**

**STREETS**

# **THE POSTURE AND MOBILITY GROUP**

## **FINANCIAL STATEMENTS**

**YEAR ENDED 31 DECEMBER 2011**

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# **THE POSTURE AND MOBILITY GROUP**

## **MEMBERS OF THE BOARD AND PROFESSIONAL ADVISERS**

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**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

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# **THE POSTURE AND MOBILITY GROUP**

## **TRUSTEES ANNUAL REPORT**

**YEAR ENDED 31 DECEMBER 2011**

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The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2011.

### **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

### **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 2011

### 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 2011 National Training Event realised another healthy surplus with which to take forward the work of the group. To support the administration of the annual event, a part-time short-term employment contract was put in place for the post of exhibition and bookings organiser.

A new sub-committee (Strategy & Policy) was formed in the wake of consultations with the Department of Health and others regarding the changes taking place in wheelchair services through the Any Qualified Provider policy.

The new website was launched at the end of 2011, incorporating a changed online membership system.

Reserves continue to be made available for the Research Fund and biannual journal.

#### Active sub-committees in 2011

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

#### Chairs

Ms Jo Jex and Ms Monica Young  
Mr Rakesh Shukla  
Ms Kirsty-Ann Cutler  
Ms Jane Chantry  
Dr David Porter  
Mr Peter Rowell  
Mr James Hollington

### FINANCIAL REVIEW

#### Reserves Policy

The charity's free reserves are calculated as follows:

|  |         |
|--|---------|
| Total unrestricted funds per balance sheet | £65,057 |
| Less: Net book value of assets in use      | (£nil)  |
| Free reserves                              | £65,057 |

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 2011

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### PLANS FOR FUTURE PERIODS

Future plans include returning to Warwick Arts Centre for the annual National Training Event in April 2012. Further training will be provided for members and others through occasional workshops, which will also add a little to the group's income.

Support will continue for research studies in the field of posture and mobility, and for the in-house journal.

### 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 2011

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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 2011

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I report on the accounts of the charity for the year ended 31 December 2011 set out on pages 7 to 11.

### 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 Ch

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 2011

|   | Note | Total Funds<br>2011<br>£ | Total Funds<br>2010<br>£ |
|---|------|--------------------------|--------------------------|
| <b>INCOMING RESOURCES</b>                             |      |                          |                          |
| Incoming resources from generating funds:             |      |                          |                          |
| Voluntary income                                      | 2    | 12,820                   | 11,628                   |
| Investment income                                     | 3    | 294                      | 314                      |
| Incoming resources from charitable activities         |      | <u>167,351</u>           | <u>66,406</u>            |
| <b>TOTAL INCOMING RESOURCES</b>                       |      | <u>180,465</u>           | <u>78,348</u>            |
| <b>RESOURCES EXPENDED</b>                             |      |                          |                          |
| Charitable activities                                 | 4    | (203,403)                | (72,843)                 |
| Governance costs                                      | 5    | <u>(8,015)</u>           | <u>(5,103)</u>           |
| <b>TOTAL RESOURCES EXPENDED</b>                       |      | <u>(211,418)</u>         | <u>(77,946)</u>          |
| <b>NET (OUTGOING)/INCOMING RESOURCES FOR THE YEAR</b> |      | <u>(30,953)</u>          | <u>402</u>               |
| <b>RECONCILIATION OF FUNDS</b>                        |      |                          |                          |
| Total funds brought forward                           |      | <u>96,010</u>            | <u>95,608</u>            |
| <b>TOTAL FUNDS CARRIED FORWARD</b>                    |      | <u>65,057</u>            | <u>96,010</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 pages 9 to 11 form part of these financial statements.

# THE POSTURE AND MOBILITY GROUP

## BALANCE SHEET

31 DECEMBER 2011

|   | Note | £               | 2011<br>£     | £                | 2010<br>£     |
|---|------|-----------------|---------------|------------------|---------------|
| <b>FIXED ASSETS</b>                                   |      |                 |               |                  |               |
| Tangible assets                                       | 7    |                 | —             |                  | —             |
| <b>CURRENT ASSETS</b>                                 |      |                 |               |                  |               |
| Debtors   | 8    | 39,151          |               | 47,280           |               |
| Cash at bank  |      | <u>106,476</u>  |               | <u>167,750</u>   |               |
|   |      | 145,627         |               | 215,030          |               |
| <b>CREDITORS: Amounts falling due within one year</b> | 9    | <u>(80,570)</u> |               | <u>(119,020)</u> |               |
| <b>NET CURRENT ASSETS</b>                             |      |                 | 65,057        |                  | 96,010        |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>          |      |                 | <u>65,057</u> |                  | <u>96,010</u> |
| <b>NET ASSETS</b>                                     |      |                 | <u>65,057</u> |                  | <u>96,010</u> |

### FUNDS

Unrestricted income funds

10

65,057

96,010

### TOTAL FUNDS

65,057

96,010

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

.....  
Ms C Wright

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 2011

### 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 .

#### 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<br>Funds | Total Funds<br>2011 | Total Funds<br>2010 |
|---------------|-----------------------|---------------------|---------------------|
|               | £                     | £                   | £                   |
| Subscriptions | <u>12,820</u>         | <u>12,820</u>       | <u>11,628</u>       |

### 3. INVESTMENT INCOME

|                          | Unrestricted<br>Funds | Total Funds<br>2011 | Total Funds<br>2010 |
|--------------------------|-----------------------|---------------------|---------------------|
|                          | £                     | £                   | £                   |
| Bank interest receivable | <u>294</u>            | <u>294</u>          | <u>314</u>          |

# THE POSTURE AND MOBILITY GROUP

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2011

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

|   | Unrestricted<br>Funds<br>£ | Total Funds<br>2011<br>£ | Total Funds<br>2010<br>£ |
|---|----------------------------|--------------------------|--------------------------|
| Education of the public in posture and mobility matters | 140,798                    | 140,798                  | 33,759                   |
| Support costs   | 62,605                     | 62,605                   | 39,084                   |
|   | <u>203,403</u>             | <u>203,403</u>           | <u>72,843</u>            |

### 5. GOVERNANCE COSTS

|                             | Unrestricted<br>Funds<br>£ | Total Funds<br>2011<br>£ | Total Funds<br>2010<br>£ |
|-----------------------------|----------------------------|--------------------------|--------------------------|
| Accountancy fees            | 2,406                      | 2,406                    | 1,096                    |
| Costs of trustees' meetings | 5,128                      | 5,128                    | 3,308                    |
| Other financial costs       | 481                        | 481                      | 699                      |
|                             | <u>8,015</u>               | <u>8,015</u>             | <u>5,103</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

|  | Fixtures & Fittings<br>£ |
|--|--------------------------|
| <b>COST</b>                            |                          |
| At 1 January 2011 and 31 December 2011 | <u>3,921</u>             |

#### DEPRECIATION

|  |              |
|--|--------------|
| At 1 January 2011 and 31 December 2011 | <u>3,921</u> |
|--|--------------|

#### NET BOOK VALUE

|                     |          |
|---------------------|----------|
| At 31 December 2011 | —        |
| At 31 December 2010 | <u>—</u> |

### 8. DEBTORS

|                                | 2011<br>£     | 2010<br>£     |
|--------------------------------|---------------|---------------|
| VAT recoverable                | —             | 10,812        |
| Other debtors                  | 489           | —             |
| Prepayments and accrued income | 38,662        | 36,468        |
|                                | <u>39,151</u> | <u>47,280</u> |

# THE POSTURE AND MOBILITY GROUP

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2011

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

|  | 2011<br>£     | 2010<br>£      |
|--|---------------|----------------|
| Taxation and social security           | 957           | —              |
| Research and development fund creditor | 16,940        | 24,649         |
| Other creditors                        | 59,999        | 93,477         |
| Accruals                               | 2,674         | 894            |
|  | <u>80,570</u> | <u>119,020</u> |

### 10. UNRESTRICTED INCOME FUNDS

|                               | Balance at<br>1 January 2011<br>£ | Incoming<br>resources<br>£ | Outgoing<br>resources<br>£ | Transfers<br>£ | Balance at<br>31 December 2011<br>£ |
|-------------------------------|-----------------------------------|----------------------------|----------------------------|----------------|-------------------------------------|
| Research and development fund | 869                               | 8,203                      | (5,000)                    | 6,000          | 10,072                              |
| General Funds                 | 95,141                            | 172,262                    | (206,418)                  | (6,000)        | 54,985                              |
|                               | <u>96,010</u>                     | <u>180,465</u>             | <u>(211,418)</u>           | <u>—</u>       | <u>65,057</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 £53,988. 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 £10,072 (2010: £869).

### 11. ANALYSIS OF NET ASSETS BETWEEN FUNDS

|                                   | Net current<br>assets<br>£ | Total<br>£    |
|-----------------------------------|----------------------------|---------------|
| <b>Unrestricted Income Funds:</b> |                            |               |
| Designated Funds                  | 10,072                     | 10,072        |
| General Funds                     | 54,985                     | 54,985        |
|                                   | <u>65,057</u>              | <u>65,057</u> |
| <b>Total Funds</b>                | <u>65,057</u>              | <u>65,057</u> |