

Charity registration number: 1159774

The Posture and Mobility Group

Annual Report and Financial Statements

for the Year Ended 31 December 2023

Wortham Jaques Limited
Chartered Accountants & Charity Advisors
130a High Street
Crediton
Devon
EX17 3LQ

The Posture and Mobility Group

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The Posture and Mobility Group

Reference and Administrative Details

Trustees	Nathan Robson, Chair Dr Pam Harper, Treasurer Rebecca Dunstall Bicky Ho Mohamed Mirghany Helen Nelson Rebecca Oakes Dr Lorna Tasker
Charity Registration Number	1159774
Principal Office	C/o Wortham Jaques 130a High Street Crediton Devon EX17 3LQ
Independent Examiner	Wortham Jaques Limited Chartered Accountants & Charity Advisors 130a High Street Crediton Devon EX17 3LQ

The Posture and Mobility Group

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 December 2023.

Objectives and activities

Objects and aims

The objectives of the charity are to advance education in all matters relating to the posture and wheeled mobility needs of people with disabilities, and the equipment and services those needs require.

Objectives, strategies and activities

The main activity undertaken in relation to the above is the group's annual conference, which provides a programme of proceedings and training; hosts a large industry exhibition of equipment; creates a networking environment for the sharing of knowledge amongst peers; offers bursaries to enable new-to-the-field members to attend free of charge.

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

Currently, the sole source of income for PMG is from the annual conference and exhibition. The 2023 event took place once again at The International Centre, Telford.

The proceedings maintained the excellent standards expected of PMG conferences, with keynote speakers, free papers and breakout sessions covering a wide range of topics. The annual PMG event continues to be the most valuable training opportunity for professionals working in the field of posture and mobility. PMG would like to thank exhibitors and sponsoring organisations for continuing to make the conference and exhibition a flagship event within the sector. The sponsors in 2023 were RHealthcare and Seating Matters.

The programme saw a return of delegate favourites such as Pitch your Product and Speed Networking. In the exhibition hall Go Kids Go once again ran their wheelchair skills area, and delegates were invited to try out wheelchair tennis with the Lawn Tennis Association.

PMG were able to offer bursaries to 6 delegates to further the object of the charity: "to advance education in all matters relating to the posture and wheeled mobility needs of people with disabilities, and the equipment and services those needs require." The bursary provided a ticket for the event, including gala dinner, and also hotel accommodation for 2 nights. In return the recipients wrote reflective reports on a chosen session. These reports can be read here <https://www.pmguk.co.uk/journals>.

PMG continues to work in partnership with the National Wheelchair Managers' Forum on matters of common interest. There is also PMG representation on the British Standards Institute's sub-committee CH173/1 [wheelchairs and wheelchair seating]. We maintain links with the Rehabilitation Engineering Services Management Group, the Wheelchair Alliance, and the NHS England Wheelchair Advisory Board. There continues to be a reciprocal marketing agreement between PMG and the British Healthcare Trades Association.

The Posture and Mobility Group

Trustees' Report (continued)

Financial review

Most of the income and expenditure pertaining to each annual conference and exhibition are realised during the financial year that the event takes place. The annual event raised approximately £260k in income in 2023 with corresponding expenditure of £164k. After taking running costs into account the surplus for the year amounts to £38k, almost doubling reserves to approximately £73k at the end of 2023.

PMG aims to keep within the Financial Services Compensation limit of £85,000.00 per account at all times. At the end of 2023 PMG held reserves in an instant access savings account with Triodos and a current account at HSBC.

Policy on reserves

Reserves at the beginning of 2023 were low due to the impact of 2 years without conference income, in 2020 and 2021, whilst still incurring administrative running costs. The average running costs of PMG (excluding the conference) were around £5k per month during 2023. The surplus from the annual conference meant that the charity's reserves at the end of 2023 had increased to a position where they would cover approximately 12 months running costs.

Plans for future periods

Aims and key objectives for future periods

The annual conference for 2024 has already taken place in Telford and will once again realise a surplus. It is estimated that this will take the reserves at the end of 2024 to over £100k.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Nathan Robson, Chair
	Dr Pam Harper, Treasurer
	Helen Critten-Rourke (retired 22 February 2024)
	Rebecca Dunstall
	Susan Hillman (retired 23 October 2023)
	Bicky Ho (appointed 4 April 2024)
	Mohamed Mirghany
	Helen Nelson
	Rebecca Oakes (appointed 22 April 2024)
	Dr Lorna Tasker

Structure, governance and management

Nature of governing document

Posture and Mobility Group (PMG) is a Charitable Incorporated Organisation (CIO) No. 1159774.

The PMG Annual General Meeting of 2023 was held in October 2023. It took place online following a free training webinar to encourage members to attend.

The Posture and Mobility Group

Trustees' Report (continued)

Organisational structure

Day-to-day management of PMG is the responsibility of the PMG Manager, who is employed by PMG trustees and reports to the Chair. Olwen Ellis retired at the end of 2023 and Lisa Thompson took over the role, following a hand-over period of a number of months. Olwen Ellis worked as PMG Manager for 20 years and will be missed by PMG trustees and members.

The Posture and Mobility Group

Trustees' Report (continued)

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

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

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 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The annual report was approved by the trustees of the charity on and signed on its behalf by:

.....

Dr Pam Harper
Trustee

The Posture and Mobility Group

Independent Examiner's Report to the trustees of The Posture and Mobility Group

I report to the trustees on my examination of the accounts of The Posture and Mobility Group for the year ended 31 December 2023.

Responsibilities and basis of report

As the charity trustees of The Posture and Mobility Group you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the The Posture and Mobility Group's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since The Posture and Mobility Group's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of The Posture and Mobility Group as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

.....
Charlotte Chapman Gibbs BFP ACA
Wortham Jaques Limited
Chartered Accountants & Charity Advisors

130a High Street
Crediton
Devon
EX17 3LQ

Date:.....

The Posture and Mobility Group

Statement of Financial Activities for the Year Ended 31 December 2023

	Note	Unrestricted funds £	Total 2023 £
Income and Endowments from:			
Donations and legacies		958	958
Charitable activities		260,304	260,304
Investment income	4	1,427	1,427
Total income		262,689	262,689
Expenditure on:			
Charitable activities		(224,458)	(224,458)
Total expenditure		(224,458)	(224,458)
Net income		38,231	38,231
Net movement in funds		38,231	38,231
Reconciliation of funds			
Total funds brought forward		34,474	34,474
Total funds carried forward	17	72,705	72,705
	Note	Unrestricted funds £	Total 2022 £
Income and Endowments from:			
Donations and legacies		2,333	2,333
Charitable activities		131,242	131,242
Investment income	4	440	440
Total income		134,015	134,015
Expenditure on:			
Charitable activities		(199,365)	(199,365)
Total expenditure		(199,365)	(199,365)
Net expenditure		(65,350)	(65,350)
Net movement in funds		(65,350)	(65,350)
Reconciliation of funds			
Total funds brought forward		99,824	99,824
Total funds carried forward	17	34,474	34,474

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2022 is shown in note 17.

The notes on pages 9 to 19 form an integral part of these financial statements.

The Posture and Mobility Group
(Registration number: 1159774)
Balance Sheet as at 31 December 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	12	1,664	-
Current assets			
Debtors	13	822	4,507
Cash at bank and in hand	14	<u>74,721</u>	<u>33,975</u>
		75,543	38,482
Creditors: Amounts falling due within one year	15	<u>(4,502)</u>	<u>(4,008)</u>
Net current assets		<u>71,041</u>	<u>34,474</u>
Net assets		<u><u>72,705</u></u>	<u><u>34,474</u></u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>72,705</u>	<u>34,474</u>
Total funds	17	<u><u>72,705</u></u>	<u><u>34,474</u></u>

The financial statements on pages 7 to 19 were approved by the trustees, and authorised for issue on and signed on their behalf by:

.....
Dr Pam Harper
Trustee

The Posture and Mobility Group

Notes to the Financial Statements for the Year Ended 31 December 2023

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

The Posture and Mobility Group meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

The financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the Charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

No such material uncertainties have been identified.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Investment income

Investment income is recognised on a receivable basis.

Charitable activities

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

The Posture and Mobility Group

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Grant expenditure

Grants payable are included in the SOFA when they have been authorised by the trustees and the commitment is included in the accounts as a creditor.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £100.00 or more are initially recorded at cost.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Website	Straight line over 6 years
Office equipment	25% reducing balance basis

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

The Posture and Mobility Group

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the Charity.

Designated unrestricted funds are resources set aside for specific purposes at the discretion of the trustees.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

The Posture and Mobility Group

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

2 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Regular giving and capital donations	958	958
Total for 2023	<u>958</u>	<u>958</u>
Total for 2022	<u>2,333</u>	<u>2,333</u>

3 Income from charitable activities

	Unrestricted funds General £	Total funds £
Education of the public in posture and mobility matters	260,304	260,304
Total for 2023	<u>260,304</u>	<u>260,304</u>
Total for 2022	<u>131,242</u>	<u>131,242</u>

The Posture and Mobility Group

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

4 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income; Interest receivable on bank deposits	1,427	1,427
Total for 2023	1,427	1,427
Total for 2022	440	440

5 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total funds £
Education of the public in posture and mobility matters		170,747	170,747
Depreciation, amortisation and other similar costs		555	555
Staff costs		51,106	51,106
Governance costs		2,050	2,050
Total for 2023		224,458	224,458
Total for 2022		199,365	199,365

	Activity undertaken directly £	Total expenditure £
Education of the public in posture and mobility matters	222,408	222,408
Governance	2,050	2,050
Total for 2023	224,458	224,458
Total for 2022	199,365	199,365

The Posture and Mobility Group

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

6 Analysis of governance and support costs

Charitable activities expenditure

Basis of allocation	Unrestricted funds General £	Total funds £
Direct costs	164,790	164,790
Employment costs	51,106	51,106
Office expenses	3,007	3,007
Rent	1,062	1,062
Printing, postage and stationery	169	169
Insurance	1,597	1,597
Computer software and maintenance costs	352	352
Bank charges	134	134
Depreciation of fixed assets	555	555
Staff training	1,190	1,190
Travelling costs	496	496
Total for 2023	224,458	224,458
Total for 2022	197,345	197,345

Governance costs

	Unrestricted funds General £	Total funds £
Independent examiner fees		
Examination of the financial statements	2,050	2,050
Total for 2023	2,050	2,050
Total for 2022	2,020	2,020

7 Net incoming/outgoing resources

Net incoming/(outgoing) resources for the year include:

	2023
	£
Depreciation of fixed assets	555

The Posture and Mobility Group

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

8 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

Helen Nelson

£Nil (2022: £78) of expenses were reimbursed to Helen Nelson during the year.

Reimbursement of travel costs

Dr Pam Harper

£100 (2022: £Nil) of expenses were reimbursed to Dr Pam Harper during the year.

Reimbursement of travel costs

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any other benefits from the charity during the year.

Donations made by the trustees without any conditions attached totalled £Nil for the year (2022 - £175).

9 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
Staff costs during the year were:		
Wages and salaries	49,875	37,125
Pension costs	<u>1,231</u>	<u>927</u>
	<u>51,106</u>	<u>38,052</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2023 No	2022 No
Administrative staff	<u>1</u>	<u>1</u>

No employee received emoluments of more than £60,000 during the year

10 Independent examiner's remuneration

	2023 £	2022 £
Examination of the financial statements	<u>2,050</u>	<u>2,020</u>

The Posture and Mobility Group

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

11 Taxation

The charity is a registered charity and is therefore exempt from taxation.

12 Tangible fixed assets

	Furniture and equipment £	Other tangible fixed asset £	Total £
Cost			
At 1 January 2023	-	17,639	17,639
Additions	2,219	-	2,219
At 31 December 2023	2,219	17,639	19,858
Depreciation			
At 1 January 2023	-	17,639	17,639
Charge for the year	555	-	555
At 31 December 2023	555	17,639	18,194
Net book value			
At 31 December 2023	1,664	-	1,664
At 31 December 2022	-	-	-

13 Debtors

	2023 £	2022 £
Trade debtors	-	1,000
Prepayments	822	597
VAT recoverable	-	2,910
	822	4,507

14 Cash and cash equivalents

	2023 £	2022 £
Cash at bank	74,721	33,975

The Posture and Mobility Group

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

15 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	-	1,000
Other taxation and social security	2,185	728
Other creditors	407	455
Accruals	1,910	1,825
	<u>4,502</u>	<u>4,008</u>

16 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £1,231 (2022 - £927).

The Posture and Mobility Group

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

17 Funds

	Balance at 1 January 2023 £	Incoming resources £	Resources expended £	Balance at 31 December 2023 £
Unrestricted funds				
General	34,474	262,689	(224,458)	72,705

	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2022 £
Unrestricted funds					
General	29,824	134,015	(199,365)	70,000	34,474
Designated	70,000	-	-	(70,000)	-
Total funds	99,824	134,015	(199,365)	-	34,474

The specific purposes for which the funds are to be applied are as follows:

Contingency Reserve

The contingency was set up by the trustees to ring-fence an amount of money to ensure continuation of the stated charitable activities, even in the event of reduced income from conference activity. In 2022 the contingency fund has been used to support the charity's activities over the previous 2 years when income was significantly reduced as the conference was unable to be held because of Covid restrictions.

18 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 December 2023 £
Tangible fixed assets	1,664	1,664
Current assets	75,543	75,543
Current liabilities	(4,502)	(4,502)
Total net assets	72,705	72,705

The Posture and Mobility Group

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

	Unrestricted funds General £	Total funds at 31 December 2022 £
Current assets	38,482	38,482
Current liabilities	(4,008)	(4,008)
Total net assets	34,474	34,474

19 Analysis of net funds

	At 1 January 2023 £	Financing cash flows £	At 31 December 2023 £
Cash at bank and in hand	33,975	40,746	74,721
Net debt	33,975	40,746	74,721