

POSTURE AND MOBILITY GROUP

England & Wales · Charity number 1159774

Details

Other names PMG

Status Registered

Legal form CIO

Registered 2015-01-05

Register [View on the Charity Commission register](#)

Contact

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130a High Street
Crediton
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EX17 3LQ

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Activities

Objects: THE CHARITY'S OBJECTS ("THE OBJECTS") THE CHARITY'S OBJECTS ARE TO ADVANCE THE EDUCATION OF THE PUBLIC IN ALL MATTERS RELATING TO THE POSTURE AND WHEELED MOBILITY NEEDS OF PEOPLE WITH DISABILITIES AND ABOUT THE EQUIPMENT AND SERVICES THOSE NEEDS REQUIRE WITHIN A FRAMEWORK WHICH RECOGNIZES THE RIGHTS AND DIGNITY OF SUCH PEOPLE, THROUGH ALL OR ANY OF THE FOLLOWING MEANS; 1) DEVELOPING AN INTERDISCIPLINARY FORUM FOR CONTINUING EDUCATION, RESEARCH AND DEBATE IN THE INTERESTS OF THE GENERAL PUBLIC AND OF PEOPLE WITH DISABILITIES IN PARTICULAR.2) PROVIDING AN UMBRELLA ORGANISATION LINKING MEMBERS OF VOLUNTARY AND STATUTORY AGENCIES, REPRESENTATIVES OF USERS' BODIES AND REPRESENTATIVES OF MANUFACTURERS 3) MAINTAINING A REGISTER OF MEMBERS TO ENABLE EFFICIENT COMMUNICATION.4) ENCOURAGING THE ESTABLISHMENT AND MAINTENANCE OF BEST PRACTICE IN SERVICE DELIVERY.

Activities: The main activity of the Group is the annual conference. This provides proceedings, a large exhibition of equipment, creates a strong networking environment for the sharing of knowledge and offers a large number of bursaries to enable newly qualified and new-to-the-field members. There are other training activities, an active web site including an online journal and a Research Fund.

Classification

- **How:** Provides Services, Sponsors Or Undertakes Research
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability
- **Who:** People With Disabilities

Geography

- Northern Ireland
- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£241,749	£196,067	-	-
2023-12-31	£262,689	£224,458	-	-
2022-12-31	£134,015	£199,365	-	-
2021-12-31	£47,414	£51,372	-	-
2020-12-31	£95,680	£94,274	-	-

Trustees

Name	Role	Appointed
Bicky Ho		2024-04-04
Helen Nelson		2022-08-11
Mark Vincent Bowtell		2025-10-13
Mohamed Mirghany		2022-08-11
Nathan Lloyd Robson		2017-10-03
PAM HARPER		2013-07-12
Rebecca Frances Dunstall		2022-08-11
Rebecca Oakes		2024-04-22

POSTURE AND MOBILITY GROUP

England & Wales - Charity number 1159774

Accounts

Charity registration number: 1159774

The Posture and Mobility Group

Annual Report and Financial Statements

for the Year Ended 31 December 2024

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 2024.

Objectives and activities

In 2024 the key objectives of PMG remained as follows:

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

PMG2024 took place from 15 – 17 July 2024 at The International Centre, Telford. The conference proceedings took place over 2 days with keynote speakers, free papers and breakout sessions covering a wide range of topics providing training and development for PMG members. The proceedings maintained the excellent standards expected of PMG conferences. This annual event continues to be the most valuable training opportunity for professionals working in the field of posture and mobility.

PMG would like to thank the organisations that took stands in our exhibition hall: you are vital to the survival of our annual event through the stand income generated, and by providing our delegates with a trade exhibition that showcases the range of products available within the sector. This is something that is highly valued by our delegates. PMG would also like to thank exhibitors and organisations who sponsored delegate places for enabling those delegates to attend. The conference and exhibition continue to be the flagship event within the sector.

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 encouraged friendly competition within the wheelchair skills area, and GB Wheelchair Rugby invited delegates to try out the sport, which many did (very enthusiastically).

PMG were able to offer bursaries to 3 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. In 2024 PMG and the British Healthcare Trades Association continued a reciprocal marketing agreement.

The Posture and Mobility Group

Trustees' Report (continued)

Financial review

PMG remains in a stable financial position. The annual conference and exhibition is currently the sole source of income. Most of the income and expenditure relating to each annual conference and exhibition is realised during the financial year that the event takes place. The annual event raised approximately £240k in income in 2024 with corresponding expenditure of £145k. After taking administrative running costs into account the surplus for the year amounted to approximately £46k, increasing reserves to approximately £118k at the end of 2024.

PMG aims to keep within the Financial Services Compensation limit of £85,000.00 per account at all times. At the end of 2024 PMG held reserves in instant access savings accounts with Triodos and Santander. The PMG current account is with HSBC.

Policy on reserves

The average running costs of PMG (excluding the conference) were less than £4.5k per month during 2024. The surplus from the annual conference meant that the charity's reserves at the end of 2024 covered more than 12 months running costs.

Plans for future periods

Aims and key objectives for future periods

The trustees have agreed investment in principle in a new website, CMS and CRM software project to replace the existing aging technological infrastructure. This will provide a foundation for, and enable, future growth in membership and ensure that PMG remains relevant and responsive to its members. The project should begin near the end of 2025, once the work for PMG2025 has been completed. The annual conference for 2025 has already taken place in Telford and will once again realise a surplus on the event. A new venue for PMG2026 is being sought, as the contract with The International Centre, Telford has ended.

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
	Bicky Ho (appointed 4 April 2024)
	Mohamed Mirghany
	Helen Nelson
	Rebecca Oakes (appointed 22 April 2024)
	Dr Lorna Tasker

The Posture and Mobility Group

Trustees' Report (continued)

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 2024 was held online in October 2024. A free training webinar was arranged prior to the AGM to encourage members to attend.

Organisational structure

Day-to-day management of PMG is the responsibility of Lisa Thompson, the PMG Manager, who is employed by PMG trustees and reports to the Chair.

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 16 September 2025 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 2024.

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

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 FCA
Wortham Jaques Limited
Chartered Accountants & Charity Advisors

130a High Street
Crediton
Devon
EX17 3LQ

15 October 2025

The Posture and Mobility Group

Statement of Financial Activities for the Year Ended 31 December 2024

	Note	Unrestricted funds £	Total 2024 £
Income and Endowments from:			
Donations and legacies	2	75	75
Charitable activities	3	239,787	239,787
Investment income	4	1,887	1,887
Total income		<u>241,749</u>	<u>241,749</u>
Expenditure on:			
Charitable activities	5	<u>(196,067)</u>	<u>(196,067)</u>
Total expenditure		<u>(196,067)</u>	<u>(196,067)</u>
Net income		<u>45,682</u>	<u>45,682</u>
Net movement in funds		45,682	45,682
Reconciliation of funds			
Total funds brought forward		<u>72,705</u>	<u>72,705</u>
Total funds carried forward	17	<u>118,387</u>	<u>118,387</u>
	Note	Unrestricted funds £	Total 2023 £
Income and Endowments from:			
Donations and legacies	2	958	958
Charitable activities	3	260,304	260,304
Investment income	4	1,427	1,427
Total income		<u>262,689</u>	<u>262,689</u>
Expenditure on:			
Charitable activities	5	<u>(224,458)</u>	<u>(224,458)</u>
Total expenditure		<u>(224,458)</u>	<u>(224,458)</u>
Net income		<u>38,231</u>	<u>38,231</u>
Net movement in funds		38,231	38,231
Reconciliation of funds			
Total funds brought forward		<u>34,474</u>	<u>34,474</u>
Total funds carried forward	17	<u>72,705</u>	<u>72,705</u>

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

The funds breakdown for 2023 is shown in note 17.

The notes on pages 9 to 18 form an integral part of these financial statements.

The Posture and Mobility Group
(Registration number: 1159774)
Balance Sheet as at 31 December 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	12	1,248	1,664
Current assets			
Debtors	13	1,196	822
Cash at bank and in hand	14	<u>119,017</u>	<u>74,721</u>
		120,213	75,543
Creditors: Amounts falling due within one year	15	<u>(3,074)</u>	<u>(4,502)</u>
Net current assets		<u>117,139</u>	<u>71,041</u>
Net assets		<u><u>118,387</u></u>	<u><u>72,705</u></u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>118,387</u>	<u>72,705</u>
Total funds	17	<u><u>118,387</u></u>	<u><u>72,705</u></u>

The financial statements on pages 7 to 18 were approved by the trustees, and authorised for issue on 16 September 2025 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 2024

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 2024 (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 2024 (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 2024 (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	75	75
Total for 2024	<u>75</u>	<u>75</u>
Total for 2023	<u>958</u>	<u>958</u>

3 Income from charitable activities

	Unrestricted funds General £	Total funds £
Education of the public in posture and mobility matters	239,787	239,787
Total for 2024	<u>239,787</u>	<u>239,787</u>
Total for 2023	<u>260,304</u>	<u>260,304</u>

The Posture and Mobility Group

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

4 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income; Interest receivable on bank deposits	1,887	1,887
Total for 2024	1,887	1,887
Total for 2023	1,427	1,427

5 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total funds £
Education of the public in posture and mobility matters		149,637	149,637
Depreciation, amortisation and other similar costs		416	416
Staff costs		43,894	43,894
Governance costs		2,120	2,120
Total for 2024		196,067	196,067
Total for 2023		224,458	224,458

	Activity undertaken directly £	Total expenditure £
Education of the public in posture and mobility matters	193,947	193,947
Governance	2,120	2,120
Total for 2024	196,067	196,067
Total for 2023	224,458	224,458

The Posture and Mobility Group

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

6 Analysis of governance and support costs

Charitable activities expenditure

Basis of allocation	Unrestricted funds General £	Total funds £
Direct costs	144,178	144,178
Employment costs	43,894	43,894
Office expenses	883	883
Printing, postage and stationery	527	527
Insurance	1,316	1,316
Travelling costs	275	275
Computer software and maintenance costs	1,410	1,410
Cost of trustees' meetings	906	906
Bank charges	142	142
Depreciation of fixed assets	416	416
Total for 2024	<u>193,947</u>	<u>193,947</u>
Total for 2023	<u>224,458</u>	<u>224,458</u>

Governance costs

	Unrestricted funds General £	Total funds £
Independent examiner fees		
Examination of the financial statements	2,120	2,120
Total for 2024	<u>2,120</u>	<u>2,120</u>
Total for 2023	<u>2,050</u>	<u>2,050</u>

7 Net incoming/outgoing resources

Net incoming resources for the year include:

	2024 £	2023 £
Depreciation of fixed assets	<u>416</u>	<u>555</u>

The Posture and Mobility Group

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

8 Trustees remuneration and expenses

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

Helen Nelson

£89 (2023: £Nil) of expenses were reimbursed to Helen Nelson during the year.

Reimbursement of travel costs

Dr Pam Harper

£Nil (2023: £100) of expenses were reimbursed to Dr Pam Harper during the year.

Reimbursement of travel costs

Dr Lorna Tasker

£100 (2023: £Nil) of expenses were reimbursed to Dr Lorna Tasker during the year.

Amounts due from/(to) trustee

Mohamed Mirghany

£18 (2023: £Nil) of expenses were reimbursed to Mohamed Mirghany during the year.

Amounts due from/(to) trustee

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.

9 Staff costs

The aggregate payroll costs were as follows:

	2024 £	2023 £
Staff costs during the year were:		
Wages and salaries	41,399	49,875
Pension costs	2,495	1,231
	<u>43,894</u>	<u>51,106</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:

	2024 No	2023 No
Administrative staff	<u>1</u>	<u>1</u>

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

The Posture and Mobility Group

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

10 Independent examiner's remuneration

	2024 £	2023 £
Examination of the financial statements	<u>2,120</u>	<u>2,050</u>

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 2024	<u>2,219</u>	<u>17,639</u>	<u>19,858</u>
At 31 December 2024	<u>2,219</u>	<u>17,639</u>	<u>19,858</u>
Depreciation			
At 1 January 2024	555	17,639	18,194
Charge for the year	<u>416</u>	<u>-</u>	<u>416</u>
At 31 December 2024	<u>971</u>	<u>17,639</u>	<u>18,610</u>
Net book value			
At 31 December 2024	<u>1,248</u>	<u>-</u>	<u>1,248</u>
At 31 December 2023	<u>1,664</u>	<u>-</u>	<u>1,664</u>

13 Debtors

	2024 £	2023 £
Prepayments	384	822
Accrued income	393	-
VAT recoverable	<u>419</u>	<u>-</u>
	<u>1,196</u>	<u>822</u>

14 Cash and cash equivalents

	2024 £	2023 £
Cash at bank	<u>119,017</u>	<u>74,721</u>

The Posture and Mobility Group

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

15 Creditors: amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	783	2,185
Other creditors	256	407
Accruals	2,035	1,910
	<u>3,074</u>	<u>4,502</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 £2,495 (2023 - £1,231).

The Posture and Mobility Group

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

17 Funds

	Balance at 1 January 2024 £	Incoming resources £	Resources expended £	Balance at 31 December 2024 £
Unrestricted funds				
General	72,705	241,749	(196,067)	118,387
	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

18 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 December 2024 £
Tangible fixed assets	1,248	1,248
Current assets	120,213	120,213
Current liabilities	(3,074)	(3,074)
Total net assets	118,387	118,387
	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

19 Analysis of net funds

	At 1 January 2024 £	Financing cash flows £	At 31 December 2024 £
Cash at bank and in hand	74,721	44,296	119,017
Net debt	74,721	44,296	119,017

POSTURE AND MOBILITY GROUP

England & Wales - Charity number 1159774

Accounts

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	<u>1,427</u>	<u>1,427</u>
Total income		<u>262,689</u>	<u>262,689</u>
Expenditure on:			
Charitable activities		<u>(224,458)</u>	<u>(224,458)</u>
Total expenditure		<u>(224,458)</u>	<u>(224,458)</u>
Net income		<u>38,231</u>	<u>38,231</u>
Net movement in funds		38,231	38,231
Reconciliation of funds			
Total funds brought forward		<u>34,474</u>	<u>34,474</u>
Total funds carried forward	17	<u>72,705</u>	<u>72,705</u>
	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	<u>440</u>	<u>440</u>
Total income		<u>134,015</u>	<u>134,015</u>
Expenditure on:			
Charitable activities		<u>(199,365)</u>	<u>(199,365)</u>
Total expenditure		<u>(199,365)</u>	<u>(199,365)</u>
Net expenditure		<u>(65,350)</u>	<u>(65,350)</u>
Net movement in funds		(65,350)	(65,350)
Reconciliation of funds			
Total funds brought forward		<u>99,824</u>	<u>99,824</u>
Total funds carried forward	17	<u>34,474</u>	<u>34,474</u>

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	958	958
Total for 2022	2,333	2,333

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	260,304	260,304
Total for 2022	131,242	131,242

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	<u>224,458</u>	<u>224,458</u>
Total for 2022	<u>197,345</u>	<u>197,345</u>

Governance costs

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

7 Net incoming/outgoing resources

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

Depreciation of fixed assets	<u>2023</u> £ <u>555</u>
------------------------------	--------------------------------

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

POSTURE AND MOBILITY GROUP

England & Wales - Charity number 1159774

Accounts

Charity registration number: 1159774

The Posture and Mobility Group

Annual Report and Financial Statements

for the Year Ended 31 December 2022

Wortham Jaques Limited
Chartered Accountants & Charity Advisors
130a High Street
Crediton
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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 Helen Critten-Rourke Rebecca Dunstall Susan Hillman Mohamed Mirghany Helen Nelson Dr Lorna Tasker
Charity Registration Number	1159774
Principal Office	29 Myrtle Close Alphington Exeter Devon EX2 8UX
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 2022.

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

The first post-pandemic PMG conference saw an anticipated decrease in numbers attending, in comparison with the 2019 event when 560 were present over the main 2 days. In 2022 the number was 509, which felt really positive given how nervous of crowds so many of the population still were at the time. The exhibition also had the same number of companies exhibiting as in 2019. The trustees feel that this demonstrates how valuable the event is to the industry, and are confident that attendee numbers will increase in future years to pre-pandemic levels.

After such a lengthy hiatus of three years between conferences, there were plenty of new products for the delegates to see and touch in the exhibition hall, with a record 8 having been selected for the Pitch your Product session early in proceedings. Go Kids Go were again invited to run their popular wheelchair skills training, and they even led some wheelchair dancing at the Gala Dinner disco.

The proceedings maintained the excellent standards expected of PMG conferences, with keynote speakers, free papers and breakout sessions covering a wide range of topics, opening with the excellent Disability innovation for a fairer world. The popular pre-conference speed networking was held again, this time with a feedback session in the plenary theatre. Providing something for everyone, PMG continues to be the most valuable CPD training opportunity for professionals working in the field.

We continue 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

PMG has three instant-access savings accounts to help spread the reserves, and to keep within the Financial Services Compensation limit of £85,000.00 per account at all times.

Following its postponement in 2020, the trustees elected to postpone the 2021 conference for a further year, with the following measures put in place:

In return for PMG contracting to hold the event at Telford International Centre (TIC) in July 2022, 2023 and 2024, the venue consented that no further monies would be invoiced for the 2022 conference until May of that year. This meant that reserves could be used to fund the charity's overheads until such time as income built up again in early 2022.

In early 2020, the trustees had decided to make savings by dropping the members' book voucher scheme from future annual conferences; the 2022 conference was the first year that these savings applied.

In November 2022, the trustees put out an appeal for donations to members and other stakeholders. Sufficient income was raised to keep the group operational until income for the 2023 conference accrued; costs were also reduced through the PMG manager working fewer hours for a further period.

Policy on reserves

Severe strain has inevitably been placed on the reserves by the impact of the pandemic and missing two conferences, in 2020 and 2021. Fortunately, the charity has reserves designated for this purpose and was able to fund the 2022 conference and overhead costs using these. The reserves at 2022 year-end were down significantly from the previous year, despite a successful conference: the 2022 conference sponsorship money and much of the 2022 exhibition income was received in 2020, therefore the total surplus relating to the 2022 conference is not reflected in this year.

The trustees estimate that the average running costs of PMG (excluding the conference) were around £5k a month; the charity held around 12 months running costs in reserves which is considered to be adequate. We are fortunate that all of the charity's reserves are unrestricted and it has a relatively low level of overhead costs.

Plans for future periods

Aims and key objectives for future periods

The annual conference has been planned for 2023 at Telford. Should the 2023 conference realise a similar surplus to that for the 2022 event, then the charity will continue to display its financial resilience, after the severely reduced income of the pandemic years.

Trustees and officers

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

The Posture and Mobility Group

Trustees' Report (continued)

Trustees:

Nathan Robson, Chair
Susan Gold (resigned 26 May 2022)
Dr Pam Harper, Treasurer
Helen Critten-Rourke
Rebecca Dunstall (appointed 11 August 2022)
Susan Hillman
Mohamed Mirghany
Helen Nelson (appointed 11 August 2022)
Dr Lorna Tasker

Structure, governance and management

Nature of governing document

Posture and Mobility Group (PMG) is a Charitable Incorporated Organisation (CIO) No. 1159774. In May 2022 the chair of trustees resigned from the role due to unforeseen circumstances. The vice chair deputised and, at an Emergency Meeting on 26th May 2022, was formally approved as PMG chair by fellow trustees. This left a vacancy for the role of vice-chair which has yet to be filled. At the same meeting, it was agreed to increase the number of PMG trustees from six to eight.

The PMG Annual General Meeting of 2022 was again held online, and shall be for the foreseeable future.

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 26 September 2023 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 2022.

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

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

9 October 2023

The Posture and Mobility Group

Statement of Financial Activities for the Year Ended 31 December 2022

	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	16	34,474	34,474
	Note	Unrestricted funds £	Total 2021 £
Income and Endowments from:			
Donations and legacies		11,103	11,103
Charitable activities		35,873	35,873
Investment income	4	438	438
Total income		47,414	47,414
Expenditure on:			
Charitable activities		(51,372)	(51,372)
Total expenditure		(51,372)	(51,372)
Net expenditure		(3,958)	(3,958)
Net movement in funds		(3,958)	(3,958)
Reconciliation of funds			
Total funds brought forward		103,782	103,782
Total funds carried forward	16	99,824	99,824

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

The funds breakdown for 2021 is shown in note 16.

The notes on pages 9 to 18 form an integral part of these financial statements.

The Posture and Mobility Group
(Registration number: 1159774)
Balance Sheet as at 31 December 2022

	Note	2022 £	2021 £
Current assets			
Debtors	12	4,507	2,874
Cash at bank and in hand	13	<u>33,975</u>	<u>98,835</u>
		38,482	101,709
Creditors: Amounts falling due within one year	14	<u>(4,008)</u>	<u>(1,885)</u>
Net assets		<u>34,474</u>	<u>99,824</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>34,474</u>	<u>99,824</u>
Total funds	16	<u>34,474</u>	<u>99,824</u>

The financial statements on pages 7 to 18 were approved by the trustees, and authorised for issue on 26 September 2023 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 2022

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.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

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.

The Posture and Mobility Group

Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

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.

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.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

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.

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

The Posture and Mobility Group

Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

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.

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 2022 (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	2,333	2,333
Total for 2022	<u>2,333</u>	<u>2,333</u>
Total for 2021	<u>11,103</u>	<u>11,103</u>

3 Income from charitable activities

	Unrestricted funds General £	Total funds £
Education of the public in posture and mobility matters	131,242	131,242
Total for 2022	<u>131,242</u>	<u>131,242</u>
Total for 2021	<u>35,873</u>	<u>35,873</u>

The Posture and Mobility Group

Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

4 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income; Interest receivable on bank deposits	440	440
Total for 2022	440	440
Total for 2021	438	438

5 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total funds £
Education of the public in posture and mobility matters		159,293	159,293
Staff costs		38,052	38,052
Governance costs		2,020	2,020
Total for 2022		199,365	199,365
Total for 2021		51,372	51,372

	Activity undertaken directly £	Total expenditure £
Education of the public in posture and mobility matters	197,345	197,345
Governance	2,020	2,020
Total for 2022	199,365	199,365
Total for 2021	51,372	51,372

The Posture and Mobility Group

Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

6 Analysis of governance and support costs

Charitable activities expenditure

Basis of allocation	Unrestricted funds General £	Total funds £
Direct costs	155,259	155,259
Employment costs	38,052	38,052
Office expenses	122	122
Rent	1,309	1,309
Printing, postage and stationery	332	332
Insurance	681	681
Computer software and maintenance costs	1,463	1,463
Bank charges	127	127
Total for 2022	<u>197,345</u>	<u>197,345</u>
Total for 2021	<u>49,213</u>	<u>49,213</u>

Governance costs

	Unrestricted funds General £	Total funds £
Independent examiner fees		
Examination of the financial statements	2,020	2,020
Total for 2022	<u>2,020</u>	<u>2,020</u>
Total for 2021	<u>2,160</u>	<u>2,160</u>

7 Net incoming/outgoing resources

Net outgoing resources for the year include:

	2022 £	2021 £
Depreciation of fixed assets	-	2,940

The Posture and Mobility Group

Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

8 Trustees remuneration and expenses

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

Helen Nelson

£78 (2021: £Nil) of expenses were reimbursed to Helen Nelson 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 £175 for the year (2021 - £Nil).

9 Staff costs

The aggregate payroll costs were as follows:

	2022 £	2021 £
Staff costs during the year were:		
Wages and salaries	37,125	38,743
Social security costs	-	731
Pension costs	927	975
	<u>38,052</u>	<u>40,449</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:

	2022 No	2021 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

	2022 £	2021 £
Examination of the financial statements	<u>2,020</u>	<u>2,160</u>

The Posture and Mobility Group

Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

11 Taxation

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

12 Debtors

	2022 £	2021 £
Trade debtors	1,000	10
Prepayments	597	171
VAT recoverable	2,910	2,693
	<u>4,507</u>	<u>2,874</u>

13 Cash and cash equivalents

	2022 £	2021 £
Cash at bank	<u>33,975</u>	<u>98,835</u>

14 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	1,000	-
Other taxation and social security	728	-
Other creditors	455	135
Accruals	1,825	1,750
	<u>4,008</u>	<u>1,885</u>

15 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 £927 (2021 - £975).

The Posture and Mobility Group

Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

16 Funds

	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	<u>70,000</u>	<u>-</u>	<u>-</u>	<u>(70,000)</u>	<u>-</u>
Total funds	<u><u>99,824</u></u>	<u><u>134,015</u></u>	<u><u>(199,365)</u></u>	<u><u>-</u></u>	<u><u>34,474</u></u>
	Balance at 1 January 2021 £	Incoming resources £	Resources expended £	Balance at 31 December 2021 £	
Unrestricted funds					
General	33,782	47,414	(51,372)	29,824	
Designated	<u>70,000</u>	<u>-</u>	<u>-</u>	<u>70,000</u>	
Total funds	<u><u>103,782</u></u>	<u><u>47,414</u></u>	<u><u>(51,372)</u></u>	<u><u>99,824</u></u>	

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.

17 Analysis of net assets between funds

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

The Posture and Mobility Group

Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

	Unrestricted funds		Total funds at 31 December 2021
	General £	Designated £	£
Current assets	31,709	70,000	101,709
Current liabilities	(1,885)	-	(1,885)
Total net assets	29,824	70,000	99,824

18 Analysis of net funds

	At 1 January 2022 £	Financing cash flows £	At 31 December 2022 £
Cash at bank and in hand	98,835	(64,860)	33,975
Net debt	98,835	(64,860)	33,975

POSTURE AND MOBILITY GROUP

England & Wales - Charity number 1159774

Accounts

Charity registration number: 1159774

The Posture and Mobility Group

Annual Report and Financial Statements

for the Year Ended 31 December 2021

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

Susan Gold
Dr Pam Harper, Treasurer
Helen Critten-Rourke
Susan Hillman
Nathan Robson, Chair
Dr Lorna Tasker

Charity Registration Number

1159774

Principal Office

29 Myrtle Close
Alphington
Exeter
Devon
EX2 8UX

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 2021.

Objectives and activities

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.

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.

Achievements and performance

When it became apparent in late Summer 2020 that the annual conference could not go ahead in November 2020, due to the impact of COVID-19, the event was postponed to July 2021. However, by February 2021, concerns were being expressed that the new date may not be permitted either, due to restrictions possibly still being in place. The International Centre (TIC) in Telford were unhappy to postpone, but came forward with a compromise, see below under Covid 19.

In order to maintain contact with the membership, and to continue to honour its remit, PMG hosted three webinars in May, July and October 2021, following on from the success of the two held at the end of 2020. These events were free of charge; however PMG procured sponsorship for all three, meaning the Zoom hosting and other costs were covered.

The PMG Annual General Meeting of 2021 was held online, immediately following the October training webinar.

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 Leadership Alliance, and the NHS England Wheelchair Advisory Board. There continues to be a reciprocal marketing agreement between PMG and the British Healthcare Trades Association

Structure, Governance and Management

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

The Board of Trustees was increased to the full quota of six members from October 2020, but reduced to five again when one trustee went on maternity leave in April 2021.

Following the departure of PMG's Events & Marketing Co-ordinator in January 2020, the responsibilities for both the conference delegate registration and exhibition management had been outsourced to a conference management company. This arrangement prevailed throughout 2021. The PMG manager had undertaken the other responsibilities of the role, and continues to do so until such time as the staffing structure is reviewed.

Financial Review

PMG has three instant access savings accounts to help spread the reserves, and to keep within the Financial Services Compensation limit of £85,000.00 per account at all times. Severe strain has inevitably been placed on the charity's in-year cash-flow by the impact of COVID-19 and missing two conferences. However, this has been mitigated by using the government's Covid Job Retention Scheme grants to help cover salary costs and the trustees' have reviewed operations and made cost savings where possible.

The Posture and Mobility Group

Trustees' Report (continued)

Income for the year totalled £47,414, including around £11k of JRS grants, compared with £95,680 in 2020. Total expenditure was £51,372 compared with £94,274 in 2020. The reduction in both income and expenditure are expected in a year with no conference and resulted in a small deficit for 2021 of £3,958 (2020: surplus £1,406).

All of the charity's reserves are unrestricted, with £99,824 of reserves held at the 2021 year end (2020: £103,782). The charity is in a strong financial position because the significant majority of these reserves are held in instant access bank accounts. There are very low levels of debtors and creditors. Overall, the postponement of the 2020 and 2021 conferences has resulted in a decrease in reserves of just over £2,500.

COVID-19

As reported above, the PMG conference was due to be held in July 2021 following the postponement from November 2020. Reserves had allowed for this delay, with only staffing and other general overheads needing to be covered for a few additional months ahead of fresh income being received early in 2021. A couple of companies who had booked for the November 2020 exhibition chose to cancel their stand reservation because of cashflow issues, intending to rebook in 2021; however, the majority of companies kept their stand bookings with PMG. Most registrants kept their bookings also.

The trustees elected to postpone the 2021 conference for a further year, with the following measures put in place:

- In return for PMG contracting to hold the event at TIC in July 2022, 2023, and 2024, the venue consented that no further monies would be invoiced for the PMG conference until May 2022;
- In early 2021, PMG signed up to the government's Coronavirus Job Retention Scheme, with the PMG manager working half the working week, or less when possible. This continued until the scheme came to an end in September 2021.

The above meant that the PMG reserves were able to keep the charity operational, albeit at reduced capacity. The trustees are aware that there are risks to future operations but they have assessed them and because the charity has already paid for the majority of the costs involved with the 2022 conference, the very small level of delegate cancellations and the countrywide feeling that events should go ahead now and not be cancelled because of Covid, they are hopeful that the charity has come through the last few years of uncertainty and is in a good position for the future.

Trustees and officers

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

Trustees:

Susan Gold
Dr Pam Harper, Treasurer
Helen Critten-Rourke
Susan Hillman
Nathan Robson, Chair
Dr Lorna Tasker

The Posture and Mobility Group

Trustees' Report (continued)

Statement of 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

.....
Nathan Robson
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 2021.

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

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 2021

	Note	Unrestricted £	Total 2021 £
Income and Endowments from:			
Donations and legacies	2	11,103	11,103
Charitable activities	3	35,873	35,873
Investment income	4	438	438
Total income		<u>47,414</u>	<u>47,414</u>
Expenditure on:			
Charitable activities	5	<u>(51,372)</u>	<u>(51,372)</u>
Total expenditure		<u>(51,372)</u>	<u>(51,372)</u>
Net movement in funds		(3,958)	(3,958)
Reconciliation of funds			
Total funds brought forward		<u>103,782</u>	<u>103,782</u>
Total funds carried forward	17	<u>99,824</u>	<u>99,824</u>
		Unrestricted	Total
	Note	£	2020
		£	£
Income and Endowments from:			
Donations and legacies	2	568	568
Charitable activities	3	94,502	94,502
Investment income	4	610	610
Total income		<u>95,680</u>	<u>95,680</u>
Expenditure on:			
Charitable activities	5	<u>(94,274)</u>	<u>(94,274)</u>
Total expenditure		<u>(94,274)</u>	<u>(94,274)</u>
Net movement in funds		1,406	1,406
Reconciliation of funds			
Total funds brought forward		<u>102,376</u>	<u>102,376</u>
Total funds carried forward	17	<u>103,782</u>	<u>103,782</u>

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2020 and 2020 are shown in note 17.

The Posture and Mobility Group
(Registration number: 1159774)
Balance Sheet as at 31 December 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	12	-	2,940
Current assets			
Debtors	13	2,874	236
Cash at bank and in hand	14	<u>98,835</u>	<u>110,499</u>
		101,709	110,735
Creditors: Amounts falling due within one year	15	<u>(1,885)</u>	<u>(9,893)</u>
Net current assets		<u>99,824</u>	<u>100,842</u>
Net assets		<u>99,824</u>	<u>103,782</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>99,824</u>	<u>103,782</u>
Total funds	17	<u>99,824</u>	<u>103,782</u>

The financial statements on pages 6 to 18 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 2021

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.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

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.

The Posture and Mobility Group

Notes to the Financial Statements for the Year Ended 31 December 2021 (continued)

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.

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.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

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:

The Posture and Mobility Group

Notes to the Financial Statements for the Year Ended 31 December 2021 (continued)

Asset class	Depreciation method and rate
Website	Straight line over 6 years

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.

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.

The Posture and Mobility Group

Notes to the Financial Statements for the Year Ended 31 December 2021 (continued)

2 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Grants, including capital grants;		
Government grants	11,036	11,036
Regular giving and capital donations	67	67
Total for 2021	11,103	11,103
Total for 2020	568	568

3 Income from charitable activities

	Unrestricted funds General £	Total 2021 £	Total 2020 £
Education of the public in posture and mobility matters	35,873	35,873	94,502
	35,873	35,873	94,502

4 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income;		
Interest receivable on bank deposits	438	438
Total for 2021	438	438
Total for 2020	610	610

The Posture and Mobility Group

Notes to the Financial Statements for the Year Ended 31 December 2021 (continued)

5 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total 2021 £	Total 2020 £
Education of the public in posture and mobility matters		5,823	5,823	40,236
Depreciation, amortisation and other similar costs		2,940	2,940	2,940
Staff costs		40,449	40,449	48,034
Governance costs		2,160	2,160	3,064
		51,372	51,372	94,274
		Activity undertaken directly £	2021 £	2020 £
Education of the public in posture and mobility matters		49,212	49,212	91,210
Governance		2,160	2,160	3,064
		51,372	51,372	94,274

The Posture and Mobility Group

Notes to the Financial Statements for the Year Ended 31 December 2021 (continued)

6 Analysis of governance and support costs

Charitable activities expenditure

	Unrestricted funds General £	Total 2021 £	Total 2020 £
Direct costs	1,054	1,054	33,388
Employment costs	40,449	40,449	48,034
Rent	2,285	2,285	2,495
Insurance	692	692	1,005
Telephone	-	-	9
Office expenses	33	33	88
Computer software and maintenance costs	1,661	1,661	1,793
Printing, postage and stationery	93	93	270
Bank charges	6	6	1
Depreciation of fixed assets	2,940	2,940	2,940
	<u>49,213</u>	<u>49,213</u>	<u>90,023</u>

Governance costs

	Unrestricted funds General £	Total funds £
Independent examiner fees		
Examination of the financial statements	2,160	2,160
Total for 2021	<u>2,160</u>	<u>2,160</u>
Total for 2020	<u>3,064</u>	<u>3,064</u>

7 Net incoming/outgoing resources

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

	2021 £	2020 £
Depreciation of fixed assets	2,940	2,940

The Posture and Mobility Group

Notes to the Financial Statements for the Year Ended 31 December 2021 (continued)

8 Trustees remuneration and expenses

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

Susan Gold

£Nil (2020: £110) of expenses were reimbursed to Susan Gold during the year.

Reimbursement of travel costs to PMG executive committee meetings.

Dr Pam Harper

£Nil (2020: £119) of expenses were reimbursed to Dr Pam Harper during the year.

Reimbursement of travel costs to PMG executive committee meetings.

Susan Hillman

£Nil (2020: £73) of expenses were reimbursed to Susan Hillman during the year.

Reimbursement of travel costs to PMG executive committee meetings.

Dr Lorna Tasker

£Nil (2020: £183) of expenses were reimbursed to Dr Lorna Tasker during the year.

Reimbursement of travel costs to PMG executive committee meetings and attendance at the EPUAP conference.

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

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

The Posture and Mobility Group

Notes to the Financial Statements for the Year Ended 31 December 2021 (continued)

9 Staff costs

The aggregate payroll costs were as follows:

	2021 £	2020 £
Staff costs during the year were:		
Wages and salaries	38,743	46,885
Social security costs	731	-
Pension costs	975	1,149
	<u>40,449</u>	<u>48,034</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:

	2021 No	2020 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

	2021 £	2020 £
Examination of the financial statements	<u>2,160</u>	<u>2,114</u>

The Posture and Mobility Group

Notes to the Financial Statements for the Year Ended 31 December 2021 (continued)

11 Taxation

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

12 Tangible fixed assets

	Other tangible fixed asset £	Total £
Cost		
At 1 January 2021	<u>17,639</u>	<u>17,639</u>
At 31 December 2021	<u>17,639</u>	<u>17,639</u>
Depreciation		
At 1 January 2021	14,699	14,699
Charge for the year	<u>2,940</u>	<u>2,940</u>
At 31 December 2021	<u>17,639</u>	<u>17,639</u>
Net book value		
At 31 December 2021	<u>-</u>	<u>-</u>
At 31 December 2020	<u>2,940</u>	<u>2,940</u>

13 Debtors

	2021 £	2020 £
Trade debtors	10	10
Prepayments	171	226
VAT recoverable	<u>2,693</u>	<u>-</u>
	<u>2,874</u>	<u>236</u>

14 Cash and cash equivalents

	2021 £	2020 £
Cash at bank	<u>98,835</u>	<u>110,499</u>

The Posture and Mobility Group

Notes to the Financial Statements for the Year Ended 31 December 2021 (continued)

15 Creditors: amounts falling due within one year

	2021 £	2020 £
Other taxation and social security	-	2,375
Other creditors	135	5,768
Accruals	1,750	1,750
	1,885	9,893

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 £975 (2020 - £1,149).

17 Funds

	Balance at 1 January 2021 £	Incoming resources £	Resources expended £	Balance at 31 December 2021 £
Unrestricted				
<i>General</i>				
General Funds	33,782	47,414	(51,372)	29,824
<i>Designated</i>				
Contingency Fund	70,000	-	-	70,000
Total funds	103,782	47,414	(51,372)	99,824
	Balance at 1 January 2020 £	Incoming resources £	Resources expended £	Balance at 31 December 2020 £
Unrestricted				
<i>General</i>				
General Funds	32,376	95,680	(94,274)	33,782
<i>Designated</i>				
Contingency Fund	70,000	-	-	70,000
Total funds	102,376	95,680	(94,274)	103,782

The Posture and Mobility Group

Notes to the Financial Statements for the Year Ended 31 December 2021 (continued)

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.

18 Analysis of net assets between funds

	Unrestricted funds		Total funds at
	General	Designated	31 December
	£	£	2021
Current assets	31,709	70,000	101,709
Current liabilities	<u>(1,885)</u>	<u>-</u>	<u>(1,885)</u>
Total net assets	<u>29,824</u>	<u>70,000</u>	<u>99,824</u>

	Unrestricted funds		Total funds at
	General	Designated	31 December
	£	£	2020
Tangible fixed assets	2,940	-	2,940
Current assets	40,735	70,000	110,735
Current liabilities	<u>(9,893)</u>	<u>-</u>	<u>(9,893)</u>
Total net assets	<u>33,782</u>	<u>70,000</u>	<u>103,782</u>

POSTURE AND MOBILITY GROUP

England & Wales - Charity number 1159774

Accounts

Charity registration number: 1159774

The Posture and Mobility Group

Annual Report and Financial Statements

for the Year Ended 31 December 2020

The Posture and Mobility Group

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The Posture and Mobility Group

Reference and Administrative Details

Trustees	Susan Gold, Chair Dr Pam Harper, Treasurer Susan Hillman Nathan Robson, Vice chair Dr Lorna Tasker
Principal Office	Exeter Community Centre 17 St David's Hill Exeter EX4 3RG
Charity Registration Number	1159774
Independent Examiner	Wortham Jaques Limited Chartered Accountants & Business 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 2020.

Objectives and activities

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.

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.

Achievements and performance

When it became apparent in late Summer 2020 that the annual conference could not go ahead in November 2020, due to the impact of COVID-19, the event was postponed to July 2021.

To continue to fulfil PMG's remit during the resultant longer hiatus between annual conferences, two training webinars were hosted in October and December 2020.

The PMG Annual General Meeting was also held online in October 2020, and will remain as an online event going forward, not only to save money, but because many more members are able to attend.

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 Leadership Alliance, and the NHS England Wheelchair Advisory Board. There is a reciprocal marketing agreement between PMG and the British Healthcare Trades Association.

Structure, Governance and Management

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

The Board of Trustees was increased to the full quota of six members from October 2020.

PMG's Events & Marketing Co-ordinator left her post in January 2020, and the responsibilities for

both the conference delegate registration and exhibition management were outsourced to a conference management company going forward. The PMG manager undertook the other responsibilities of the role, until such time as the staffing structure is reviewed.

Financial Review

PMG has three instant access savings accounts to help spread the reserves, and to keep

within the Financial Services Compensation limit of £85,000.00 per account at all times. Despite the strain put on the reserves by the impact of COVID-19, some mitigating factors have helped keep the charity in good financial standing.

The Posture and Mobility Group

Trustees' Report

COVID-19

As reported above, the PMG conference was due to be held in July 2021 following the postponement from November 2020. Reserves had allowed for this delay, with only staffing and other general overheads needing to be covered for a few additional months ahead of fresh income being received early in 2021. A couple of companies who had booked for the November 2020 exhibition chose to cancel their stand reservation because of cashflow issues, intending to rebook in 2021; however, the majority of companies kept their stand bookings with PMG. Most registrants kept their bookings also.

Notwithstanding, the trustees were mindful that the situation with COVID-19 may not allow for the event to go ahead in July 2021, and reviewed the prospects for this continuously.

- In February 2021 PMG negotiated with Telford International Centre (TIC) to further postpone the annual conference, this time by a full year to July 2022. In return for PMG contracting to hold the event at TIC in July 2022, 2023, and 2024, the venue agreed that no further monies would be invoiced for the PMG conference until May 2022.
- In early 2021, PMG signed up to the government's Coronavirus Job Retention Scheme, with the PMG manager working half the working week, or less when possible.
- All companies who had kept their stand bookings for 2020 and 2021 continued to hold their reservations and payments at PMG for the 2022 event, with a few more companies also booking stands.

The above three factors mean that the PMG reserves continue to be strong enough to keep the charity operational, albeit at reduced capacity, until further funds come through via new delegate registrations in early 2022, and from additional stand bookings.

In order to maintain contact with the membership, and to continue to honour its remit, PMG organised three further webinars for April, July and October 2021. These events are free of charge; however PMG procured sponsorship for all three, meaning the Zoom hosting and other costs are covered.

The Posture and Mobility Group

Trustees' Report

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 applicable Charities (Accounts and Reports) Regulations, 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 charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 1 October 2021 and signed on its behalf by:

.....
Susan Gold
Trustee

.....
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 charity trustees on my examination of the accounts of the charity for the year ended 31 December 2020 which are set out on pages 6 to 18.

Respective responsibilities of trustees and examiner

As the charity's 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

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 Gibbs ACA
Wortham Jaques Limited
Chartered Accountants & Business Advisors

130a High Street
Crediton
Devon
EX17 3LQ

6 October 2021

The Posture and Mobility Group

Statement of Financial Activities for the Year Ended 31 December 2020

	Note	Unrestricted £	Total 2020 £
Income and Endowments from:			
Donations and legacies	2	568	568
Charitable activities	3	94,502	94,502
Investment income	4	610	610
Total income		<u>95,680</u>	<u>95,680</u>
Expenditure on:			
Charitable activities	5	<u>(94,274)</u>	<u>(94,274)</u>
Total expenditure		<u>(94,274)</u>	<u>(94,274)</u>
Net movement in funds		1,406	1,406
Reconciliation of funds			
Total funds brought forward		<u>102,376</u>	<u>102,376</u>
Total funds carried forward	18	<u>103,782</u>	<u>103,782</u>
		Unrestricted	Total
	Note	£	2019
		£	£
Income and Endowments from:			
Donations and legacies	2	40	40
Charitable activities	3	256,745	256,745
Investment income	4	977	977
Total income		<u>257,762</u>	<u>257,762</u>
Expenditure on:			
Charitable activities	5	<u>(265,720)</u>	<u>(265,720)</u>
Total expenditure		<u>(265,720)</u>	<u>(265,720)</u>
Net movement in funds		(7,958)	(7,958)
Reconciliation of funds			
Total funds brought forward		<u>110,334</u>	<u>110,334</u>
Total funds carried forward	18	<u>102,376</u>	<u>102,376</u>

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2020 and 2019 are shown in note 18.

The Posture and Mobility Group
(Registration number: 1159774)
Balance Sheet as at 31 December 2020

	Note	2020 £	2019 £
Fixed assets			
Tangible assets	13	2,940	5,880
Current assets			
Debtors	14	236	49,869
Cash at bank and in hand	15	<u>176,117</u>	<u>142,423</u>
		176,353	192,292
Creditors: Amounts falling due within one year	16	<u>(75,511)</u>	<u>(95,796)</u>
Net current assets		<u>100,842</u>	<u>96,496</u>
Net assets		<u><u>103,782</u></u>	<u><u>102,376</u></u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>103,782</u>	<u>102,376</u>
Total funds	18	<u><u>103,782</u></u>	<u><u>102,376</u></u>

The financial statements on pages 6 to 18 were approved by the trustees, and authorised for issue on 1 October 2021 and signed on their behalf by:

.....
Susan Gold
Trustee

.....
Dr Pam Harper
Trustee

The Posture and Mobility Group

Notes to the Financial Statements for the Year Ended 31 December 2020

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. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

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.

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

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.

The Posture and Mobility Group

Notes to the Financial Statements for the Year Ended 31 December 2020

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.

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.

Grant provisions

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

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's 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

The Posture and Mobility Group

Notes to the Financial Statements for the Year Ended 31 December 2020

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.

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.

2 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Regular giving and capital donations	568	568
Total for 2020	568	568
Total for 2019	40	40

The Posture and Mobility Group

Notes to the Financial Statements for the Year Ended 31 December 2020

3 Income from charitable activities

	Unrestricted funds General £	Total 2020 £	Total 2019 £
Education of the public in posture and mobility matters	94,502	94,502	256,745

4 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income; Interest receivable on bank deposits	610	610
Total for 2020	610	610
Total for 2019	977	977

The Posture and Mobility Group

Notes to the Financial Statements for the Year Ended 31 December 2020

5 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total 2020 £	Total 2019 £
Education of the public in posture and mobility matters		40,236	40,236	180,005
Depreciation, amortisation and other similar costs		2,940	2,940	2,940
Grant funding of activities		-	-	320
Staff costs		48,034	48,034	70,847
Governance costs		3,064	3,064	11,608
		94,274	94,274	265,720

	Activity undertaken directly £	2020 £	2019 £
Education of the public in posture and mobility matters	58,867	58,867	253,792
Grant funding of activities	-	-	320
Governance	3,064	3,064	11,608
	61,931	61,931	265,720

6 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total funds £
Independent examiner fees		
Examination of the financial statements	2,114	2,114
Other governance costs	950	950
Total for 2020	3,064	3,064
Total for 2019	11,608	11,608

The Posture and Mobility Group

Notes to the Financial Statements for the Year Ended 31 December 2020

7 Grant-making

Analysis of grants

	Grants to individuals 2019 £
Analysis	
Grants to individuals	<u>320</u>

The support costs associated with grant-making are £Nil (31 December 2019 - £Nil).

The trustees' have taken the decision to take the value of authorised grants to the SOFA rather than the actual amounts paid out. Any unpaid grants are recorded as a creditor. Any negative grants shown in the SOFA relate to grants withdrawn during the year.

The Posture and Mobility Group

Notes to the Financial Statements for the Year Ended 31 December 2020

8 Net incoming/outgoing resources

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

	2020	2019
	£	£
Other non-audit services	2,114	1,750
Depreciation of fixed assets	2,940	2,940
	<u>2,940</u>	<u>2,940</u>

9 Trustees remuneration and expenses

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

Susan Gold

£110 (2019: £343) of expenses were reimbursed to Susan Gold during the year.

Reimbursement of travel costs to PMG executive committee meetings.

Dr Pam Harper

£119 (2019: £362) of expenses were reimbursed to Dr Pam Harper during the year.

Reimbursement of travel costs to PMG executive committee meetings.

Susan Hillman

£73 (2019: £169) of expenses were reimbursed to Susan Hillman during the year.

Reimbursement of travel costs to PMG executive committee meetings.

Dr Lorna Tasker

£183 (2019: £292) of expenses were reimbursed to Dr Lorna Tasker during the year.

Reimbursement of travel costs to PMG executive committee meetings and attendance at the EPUAP conference.

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.

The Posture and Mobility Group

Notes to the Financial Statements for the Year Ended 31 December 2020

10 Staff costs

The aggregate payroll costs were as follows:

	2020 £	2019 £
Staff costs during the year were:		
Wages and salaries	46,885	65,298
Social security costs	-	3,660
Pension costs	1,149	1,774
Other staff costs	-	115
	<u>48,034</u>	<u>70,847</u>

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

	2020 No	2019 No
Administrative staff	<u>1</u>	<u>2</u>

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

11 Independent examiner's remuneration

	2020 £	2019 £
Examination of the financial statements	<u>2,114</u>	<u>1,750</u>

The Posture and Mobility Group

Notes to the Financial Statements for the Year Ended 31 December 2020

12 Taxation

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

13 Tangible fixed assets

	Other tangible fixed asset £	Total £
Cost		
At 1 January 2020	<u>17,639</u>	<u>17,639</u>
At 31 December 2020	<u>17,639</u>	<u>17,639</u>
Depreciation		
At 1 January 2020	11,759	11,759
Charge for the year	<u>2,940</u>	<u>2,940</u>
At 31 December 2020	<u>14,699</u>	<u>14,699</u>
Net book value		
At 31 December 2020	<u>2,940</u>	<u>2,940</u>
At 31 December 2019	<u>5,880</u>	<u>5,880</u>

14 Debtors

	2020 £	2019 £
Trade debtors	10	-
Prepayments	226	43,671
VAT recoverable	-	6,198
	<u>236</u>	<u>49,869</u>

15 Cash and cash equivalents

	2020 £	2019 £
Cash at bank	176,117	142,423
Bank overdrafts	<u>(65,618)</u>	<u>(45,434)</u>
Cash and cash equivalents in statement of cash flows	<u>110,499</u>	<u>96,989</u>

The Posture and Mobility Group

Notes to the Financial Statements for the Year Ended 31 December 2020

16 Creditors: amounts falling due within one year

	2020	2019
	£	£
Bank overdrafts	65,618	45,434
Trade creditors	-	18,252
Other taxation and social security	2,375	1,593
Other creditors	5,768	5,767
Accruals	1,750	1,750
Deferred income	-	23,000
	<u>75,511</u>	<u>95,796</u>
	2020	2019
	£	£
Deferred income at 1 January 2020	23,000	23,000
Resources deferred in the period	71,502	23,000
Amounts released from previous periods	-	(23,000)
Deferred income at year end	<u>94,502</u>	<u>23,000</u>

Deferred income consists of monies received relating to the 2022 conference.

17 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 £1,149 (2019 - £1,774).

18 Funds

	Balance at 1 January 2020	Incoming resources	Resources expended	Balance at 31 December 2020
	£	£	£	£
Unrestricted funds				
General	32,376	95,680	(94,274)	33,782
Designated	<u>70,000</u>	<u>-</u>	<u>-</u>	<u>70,000</u>
Total funds	<u>102,376</u>	<u>95,680</u>	<u>(94,274)</u>	<u>103,782</u>

The Posture and Mobility Group

Notes to the Financial Statements for the Year Ended 31 December 2020

	Balance at 1 January 2019 £	Incoming resources £	Resources expended £	Balance at 31 December 2019 £
Unrestricted				
<i>General</i>				
General Funds	40,334	257,762	(265,720)	32,376
<i>Designated</i>				
Contingency Fund	70,000	-	-	70,000
Total funds	110,334	257,762	(265,720)	102,376

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.

19 Analysis of net assets between funds

	Unrestricted funds		Total funds at
	General £	Designated £	31 December 2020 £
Tangible fixed assets	2,940	-	2,940
Current assets	106,353	70,000	176,353
Current liabilities	(75,511)	-	(75,511)
Total net assets	33,782	70,000	103,782
	Unrestricted funds		Total funds at
	General £	Designated £	31 December 2019 £
Tangible fixed assets	5,880	-	5,880
Current assets	122,292	70,000	192,292
Current liabilities	(95,796)	-	(95,796)
Total net assets	32,376	70,000	102,376