Charity registration number: 1159774

The Posture and Mobility Group

Annual Report and Financial Statements

for the Year Ended 31 December 2025

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

The Posture and Mobility Group

Contents

Reference and Administrative Details	1
Trustees' Report	2 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9 to 18

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 Mark Bowtell
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 2025.

Objectives and activities
In 2025 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

PMG2025 was held at The International Centre, Telford from 14 – 16 July 2025. The conference proceedings took place over 3 days with keynote speakers, free papers, parallel sessions and breakout sessions. The proceedings maintained the excellent standards expected of PMG conferences and covered a wide range of topics providing training and development for PMG members. 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.

In the exhibition hall delegates could experience various wheelchair skills courtesy of Go Kids Go. PMG also welcomed Boccia England, who invited delegates to try out the sport, which is similar to bowls, and is designed for athletes with physical disabilities affecting motor skills.

PMG were able to offer bursaries to a number of 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 and also hotel accommodation for 2 nights. In return the 4 recipients wrote reflective reports on a chosen session. These reports can be read here https://pmguk.co.uk/journal/

PMG works in partnership with other organisations on matters of common interest: Links have been maintained with the Rehabilitation Engineering Services Management Group (ResMag), the Wheelchair Alliance, and the National Wheelchair Managers' Forum (NWMF). There is also PMG representation on the British Standards Institute's sub-committee CH173/1 [wheelchairs and wheelchair seating].

Following research into suitable tech solutions to meet PMG requirements, proposals were evaluated during the Autumn of 2025. It was decided that Toco Digital met PMG requirements most closely and were engaged to develop the new website at the end of 2025. The project represented a significant undertaking and required a substantial commitment of staff time and organisational resource. The project was delivered and website launched in the summer of 2026, in time to enable online booking for the next annual conference.

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. PMG2025 raised approximately £217k in income with corresponding expenditure on the event totalling £175k, including a venue deposit paid in previous years. Although 2025 income was less than the 2024 conference income of £240k, and conference costs had also increased year on year, tight control on general operating and administrative expenses meant that reserves remained about the same at the end of the year. Reserves amounted to £115k at the end of 2025 (compared to £118k at the start of the year).

The PMG current account is with HSBC. At the end of 2025 PMG held reserves in instant access savings accounts with Triodos and Santander. PMG aims to keep within the Financial Services Compensation limit of £120,000.00 per account at all times.

Policy on reserves

The average running costs of PMG (excluding the conference) remained less than £5k per month during 2025. Reserves at the end of 2025 continued to cover more than 12 months operating costs.

Plans for future periods

Aims and key objectives for future periods

PMG2025 was the last to be held at Telford International Centre under the existing contractual agreement. A venue more suited to current PMG requirements was sought in the north of England for 2026. Doncaster Racecourse has been contracted to host PMG2026 from 19-21 October 2026. PMG is investigating partnering with other associations for events in 2027 and 2028.

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
	Rebecca Dunstall
	Bicky Ho
	Mohamed Mirghany
	Helen Nelson
	Rebecca Oakes
	Dr Lorna Tasker (retired 13 October 2025)
	Mark Bowtell (appointed 13 October 2025)

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 2025 was held online in October 2025. 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.

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 2025.

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

Date:.....

The Posture and Mobility Group

Statement of Financial Activities for the Year Ended 31 December 2025

	Note	Unrestricted funds £	Total 2025 £
Income and Endowments from:			
Donations and legacies	2	20	20
Charitable activities	3	217,365	217,365
Investment income	4	1,508	1,508
Total income		218,893	218,893
Expenditure on:			
Charitable activities	5	(222,230)	(222,230)
Total expenditure		(222,230)	(222,230)
Net expenditure		(3,337)	(3,337)
Net movement in funds		(3,337)	(3,337)
Reconciliation of funds			
Total funds brought forward		118,387	118,387
Total funds carried forward	17	115,050	115,050

	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		241,749	241,749
Expenditure on:			
Charitable activities	5	(196,067)	(196,067)
Total expenditure		(196,067)	(196,067)
Net income		45,682	45,682
Net movement in funds		45,682	45,682
Reconciliation of funds			
Total funds brought forward		72,705	72,705
Total funds carried forward	17	118,387	118,387

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

The funds breakdown for 2024 is shown in note 17.

The Posture and Mobility Group

(Registration number: 1159774)
Balance Sheet as at 31 December 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	12	3,173	1,248
Current assets			
Debtors	13	11,605	1,196
Cash at bank and in hand	14	103,582	119,017
		115,187	120,213
Creditors: Amounts falling due within one year	15	(3,310)	(3,074)
Net current assets		111,877	117,139
Net assets		115,050	118,387
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		115,050	118,387
Total funds	17	115,050	118,387

The financial statements on pages 7 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 2025

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.

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.

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.

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.

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	20	20
Total for 2025	20	20
Total for 2024	75	75

3 Income from charitable activities

	Unrestricted funds General £	Total funds £
Education of the public in posture and mobility matters	217,365	217,365
Total for 2025	217,365	217,365
Total for 2024	239,787	239,787

4 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income;		
Interest receivable on bank deposits	1,508	1,508
Total for 2025	1,508	1,508
Total for 2024	1,887	1,887

5 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total funds £
Education of the public in posture and mobility matters		172,093	172,093
Depreciation, amortisation and other similar costs		312	312
Staff costs		47,750	47,750
Governance costs		2,075	2,075
Total for 2025		222,230	222,230
Total for 2024		196,067	196,067

	Activity undertaken directly £	Total expenditure £
Education of the public in posture and mobility matters	220,155	220,155
Governance	2,075	2,075
Total for 2025	222,230	222,230
Total for 2024	196,067	196,067

6 Analysis of governance and support costs

Charitable activities expenditure

	Basis of allocation	Unrestricted funds General £	Total funds £
Direct costs		167,987	167,987
Employment costs		47,749	47,749
Office expenses		1,240	1,240
Staff training		150	150
Travelling costs		574	574
Insurance		1,010	1,010
Computer software and maintenance costs		901	901
Accountancy - payroll processing		165	165
Bank charges		67	67
Depreciation of fixed assets		312	312
Total for 2025		220,155	220,155
Total for 2024		193,947	193,947

Governance costs

	Unrestricted funds General £	Total funds £
Independent examiner fees		
Examination of the financial statements	2,075	2,075
Total for 2025	2,075	2,075
Total for 2024	1,975	1,975

7 Net incoming/outgoing resources

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

	2025 £	2024 £
Depreciation of fixed assets	312	416

8 Trustees remuneration and expenses

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

Helen Nelson
£Nil (2024: £89) of expenses were reimbursed to Helen Nelson during the year.

Reimbursement of travel costs

Dr Pam Harper

Reimbursement of travel costs

Dr Lorna Tasker
£Nil (2024: £100) of expenses were reimbursed to Dr Lorna Tasker during the year.

Amounts due from/(to) trustee

Mohamed Mirghany
£Nil (2024: £18) 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 reimbursed expenses or any other benefits from the charity during the year.

9 Staff costs

The aggregate payroll costs were as follows:

	2025 £	2024 £
Staff costs during the year were:		
Wages and salaries	46,540	41,399
Pension costs	1,210	2,495
	47,750	43,894

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:

	2025 No	2024 No
Administrative staff	1	1

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

10 Independent examiner's remuneration

	2025 £	2024 £
Examination of the financial statements	2,075	1,975

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 2025	2,219	17,639	19,858
Additions	-	2,237	2,237
At 31 December 2025	2,219	19,876	22,095
Depreciation			
At 1 January 2025	971	17,639	18,610
Charge for the year	312	-	312
At 31 December 2025	1,283	17,639	18,922
Net book value			
At 31 December 2025	936	2,237	3,173
At 31 December 2024	1,248	-	1,248

13 Debtors

	2025 £	2024 £
Prepayments	9,488	384
Accrued income	194	393
VAT recoverable	1,923	419
	11,605	1,196

14 Cash and cash equivalents

	2025 £	2024 £
Cash at bank	103,582	119,017

15 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	822	783
Other creditors	242	256
Accruals	2,246	2,035
	3,310	3,074

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 £1,210 (2024 - £2,495).

17 Funds

	Balance at 1 January 2025 £	Incoming resources £	Resources expended £	Balance at 31 December 2025 £
Unrestricted funds				
General	118,387	218,893	(222,230)	115,050

	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

18 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 December 2025 £
Tangible fixed assets	3,173	3,173
Current assets	115,187	115,187
Current liabilities	(3,310)	(3,310)
Total net assets	115,050	115,050

	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

19 Analysis of net funds

	At 1 January 2025 £	Financing cash flows £	At 31 December 2025 £
Cash at bank and in hand	119,017	(15,435)	103,582
Debt due within one year	(3,074)	(236)	(3,310)
Net funds	115,943	(15,671)	100,272