

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

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)**

<b>Asset class</b>	<b>Depreciation method and rate</b>
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	<u>67</u>	<u>67</u>
<b>Total for 2021</b>	<u><u>11,103</u></u>	<u><u>11,103</u></u>
<b>Total for 2020</b>	<u><u>568</u></u>	<u><u>568</u></u>

#### 3 Income from charitable activities

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

#### 4 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income;		
Interest receivable on bank deposits	<u>438</u>	<u>438</u>
<b>Total for 2021</b>	<u><u>438</u></u>	<u><u>438</u></u>
<b>Total for 2020</b>	<u><u>610</u></u>	<u><u>610</u></u>

## 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
		<u>51,372</u>	<u>51,372</u>	<u>94,274</u>

  

	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
	<u>51,372</u>	<u>51,372</u>	<u>94,274</u>

## 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
<b>Total for 2021</b>	<u>2,160</u>	<u>2,160</u>
<b>Total for 2020</b>	<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	<u>2,940</u>	<u>2,940</u>

## **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 £
<b>Staff costs during the year were:</b>		
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 £
<b>Cost</b>		
At 1 January 2021	17,639	17,639
At 31 December 2021	17,639	17,639
<b>Depreciation</b>		
At 1 January 2021	14,699	14,699
Charge for the year	2,940	2,940
At 31 December 2021	17,639	17,639
<b>Net book value</b>		
At 31 December 2021	-	-
At 31 December 2020	2,940	2,940

#### 13 Debtors

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

#### 14 Cash and cash equivalents

	2021 £	2020 £
Cash at bank	98,835	110,499

## 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
	<u>1,885</u>	<u>9,893</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 £975 (2020 - £1,149).

#### 17 Funds

	Balance at 1 January 2021 £	Incoming resources £	Resources expended £	Balance at 31 December 2021 £
<b>Unrestricted</b>				
<i>General</i>				
General Funds	33,782	47,414	(51,372)	29,824
<i>Designated</i>				
Contingency Fund	<u>70,000</u>	<u>-</u>	<u>-</u>	<u>70,000</u>
<b>Total funds</b>	<u>103,782</u>	<u>47,414</u>	<u>(51,372)</u>	<u>99,824</u>
	Balance at 1 January 2020 £	Incoming resources £	Resources expended £	Balance at 31 December 2020 £
<b>Unrestricted</b>				
<i>General</i>				
General Funds	32,376	95,680	(94,274)	33,782
<i>Designated</i>				
Contingency Fund	<u>70,000</u>	<u>-</u>	<u>-</u>	<u>70,000</u>
<b>Total funds</b>	<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 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	(1,885)	-	(1,885)
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	(9,893)	-	(9,893)
Total net assets	<u>33,782</u>	<u>70,000</u>	<u>103,782</u>