

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
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 |
| | 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 | <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 | 16 | <u>34,474</u> | <u>34,474</u> |
| | 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 | <u>438</u> | <u>438</u> |
| Total income | | <u>47,414</u> | <u>47,414</u> |
| Expenditure on: | | | |
| Charitable activities | | <u>(51,372)</u> | <u>(51,372)</u> |
| Total expenditure | | <u>(51,372)</u> | <u>(51,372)</u> |
| Net expenditure | | <u>(3,958)</u> | <u>(3,958)</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 | 16 | <u>99,824</u> | <u>99,824</u> |

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

Website

Depreciation method and rate

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

| | Unrestricted funds General £ | Total funds £ |
|---|---------------------------------------|---------------------|
| Note | | |
| 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

| | Unrestricted funds General £ | Total funds £ |
|---|---------------------------------------|---------------------|
| Basis of allocation | | |
| 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 | <u>-</u> | <u>2,940</u> |

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>99,824</u> | <u>134,015</u> | <u>(199,365)</u> | <u>-</u> | <u>34,474</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>103,782</u> | <u>47,414</u> | <u>(51,372)</u> | | <u>99,824</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>34,474</u> | <u>34,474</u> |

The Posture and Mobility Group

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

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

18 Analysis of net funds

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