

**Report of the Trustees and**  
**Financial Statements**  
**for the Year Ended 31 December 2022**  
**for**  
**International Society of Radiographers &**  
**Radiological Technologists**

Wormald & Partners  
Chartered Accountants (ICAEW)  
Redland House  
157 Redland Road  
Redland  
Bristol  
BS6 6YE

**International Society of Radiographers &  
Radiological Technologists**

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for the Year Ended 31 December 2022**

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**International Society of Radiographers &  
Radiological Technologists**

**Report of the Trustees  
for the Year Ended 31 December 2022**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of 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).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The Society aims to improve the standards of delivery and practice of medical imaging and radiation therapy throughout the world by acting as the international liaison organisation for medical radiation technology and promoting quality patient care, education and research in the radiation medicine sciences.

The objectives of the Society are:

- to advance the science and practice of radiography and allied subjects by the promotion of improved standards of education and of research in the technical aspects of radiation protection,
- to make the results of research and experience in radiation medicine and radiation protection available to practitioners throughout the world,
- to create and hold funds which shall be available for furthering the objects of the society whilst at the same time being a charitable organisation.

**Significant activities**

The activities include the publication of bi-annual newsletters, organising seminars, workshops and a World Congress every two years. The World Congress is held by rotation in the three regions of the Society, namely The Americas, Asia/Australasia and Europe/Africa.

The Society is a Non Governmental Organisation officially recognised by the World Health Organisation and actively co-operates in joint ventures with that body.

The Society is a member of the WHO Global Steering Group for Education. This Group works towards the provision of training and education needs in developing countries and provides resources to enable these to be realised.

The Society continues to participate as an official observer of the International Atomic Energy Agency and as such is involved in the production of radiation protection material for both patients and staff. Several meetings are held throughout the year with Agency and further co-operation is assured.

**Volunteers**

As in previous years, the Society has relied on the volunteers for their valued hard work and dedication during the year.

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

The trustees are pleased with the achievements of the charitable activities during the year. We continue to hold discussions with external organisations to provide continuous learning packages via internet communication, which should make the participation of developing countries in educational programmes far easier. Award research grants up to the value of £5,000 on an annual basis.

We continue to work with many member societies in the developing world who are unable to fulfil the membership financial obligations but are pleased that support for these countries continues to come from our more affluent members.

Board members were also represented at a number of National and International meetings and actively engaged in promoting the Society and recruiting new member organisations.

Each region has its own specific problems, some of which are made more difficult because of language difficulties.

**Investment performance**

Investment managers, Brewin Dolphin Limited manage the Society's investment portfolio. During the year realised losses amounted to £4,056 and unrealised losses amounted to £83,222. As at 31 December 2022 the investment portfolio had a market value of £763,531 (2021: £836,677)

**Internal and external factors**

The trustees have made a full assessment of the internal and external factors that may affect these financial statements and do not deem any factors material enough to have an impact.



**International Society of Radiographers &  
Radiological Technologists**

**Report of the Trustees  
for the Year Ended 31 December 2022**

**FINANCIAL REVIEW**

**Principal funding sources**

The Society is a Non Governmental Organisation in official relations with the United Nations and the World Health Organisation and does not receive any funding from any government. Instead, it relies on subscription from individual country societies, associates and corporate organisations for its income. General donations and gifts do not form a material part of its income.

**Investment policy and objectives**

Investment managers, Brewin Dolphin Limited manage the Society's investment portfolio. Their objective is to maintain a diversified portfolio with low risk to achieve income growth and modest capital growth, so as to provide funds to cover the Society's operating costs and activities, without excessively reducing the value of the reserves. There are no restrictions on the Society's power to invest.

**Results and Reserves**

The financial results for the year are as reported on the attached pages seven to fourteen. We confirm that the Society is able to meet its financial obligations on fund by fund basis. As at 31 December 2022 the restricted funds amounted to £17,598 and the general funds amounted to £869,746.

**Funds in deficit**

When donations are received for a specific purpose or project that the Society is to undertake than they are held as restricted funds until the project is completed. Deficit on restricted funds is transferred to general funds during the year.

**FUTURE PLANS**

We will continue with the Society's stated objectives and where appropriate and necessary will endeavour to expand operations.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust and statutes and constitutes an unincorporated charity.

**Recruitment and appointment of new trustees**

The member society or societies of each country is entitled to elect one person to be member of the Council. The Officers and the members of The Board of Management are elected by the Council to hold office until the close of the next but one meeting of the Council held at a biannual World Congress.

**Organisational structure**

**Council**

The powers of the Society are vested in the Council. The Council may delegate such powers as it may determine from time to time to any of its Committees, the Board of Management or Officers of the Society.

**Officers of the Society**

The Officers of the Society are The President, The Treasurer and The Chief Executive Officer.

**Board of Management**

The Board is the executive body of the Society and undertakes the business of the society.

**Chief Executive Officer**

The Chief Executive Officer is appointed by the Board of Management and is the senior executive officer of the Society and acts as the secretary to the Council and the Board of Management. The Chief Executive Officer is not a member of the Council and is not entitled to vote at Council and Board meetings.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

276218

**Principal address**

207 Providence Square  
Mill Street  
London  
SE1 2EW

**International Society of Radiographers &  
Radiological Technologists**

**Report of the Trustees  
for the Year Ended 31 December 2022**

**Trustees  
Board of Management**

<b>Position</b>	<b>Name</b>	<b>Country of Residence</b>
President:	Dr N Pongnapang	Thailand
Vice Presidents:		
The Americas:	Mr A Crompt	Canada
Asia & Australasia:	Ms T C Wee	Singapore
Europe & Africa:	Mr H Hjelmly	Norway
Regional Directors:		
The Americas:	Ms D L Long	USA
Asia & Australasia:	Mr N Kodama	Japan
Europe:	Mr T Agadakos	Greece
Africa:	Ms E O Balogun	Nigeria
Treasurer:	Mr P Gerson	France
Committee Directors:		
Public Relations:	Mr Y Vichianin	Thailand
Education:	Mr S Lacey	Australia
Professional Practice:	Mr E H T Chan	Hong Kong

**Chief Executive Officer  
Support Services**

Mr D Katsifarakis	Greece
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**Auditors**

Wormald & Partners  
Chartered Accountants (ICAEW)  
Redland House  
157 Redland Road  
Redland  
Bristol  
BS6 6YE

**Solicitors**

Blake Morgan LLP  
New Kings Court  
Tollgate  
Chandlers Ford  
Eastleigh  
SO53 3LG

**Investment Managers**

Brewin Dolphin Limited  
12 Smithfield Street  
London  
EC1A 9BD

**Bankers**

Lloyds TSB Bank Plc  
514 Cowbridge Road East  
Victoria Park  
Cardiff  
South Glamorgan  
CF5 1BL

**International Society of Radiographers &  
Radiological Technologists**

**Report of the Trustees  
for the Year Ended 31 December 2022**

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

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

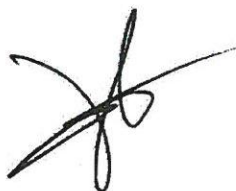
The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- 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 which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They 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.

Approved by order of the board of trustees on 25 October 2023 and signed on its behalf by:

Mr P Gerson - Trustee





**Report of the Independent Auditors to the Trustees of**  
**International Society of Radiographers &**  
**Radiological Technologists**

**Opinion**

We have audited the financial statements of International Society of Radiographers & Radiological Technologists (the 'charity') for the year ended 31 December 2022 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2022 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

**Other information**

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

**Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

**Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

**Report of the Independent Auditors to the Trustees of**  
**International Society of Radiographers &**  
**Radiological Technologists**

**Our responsibilities for the audit of the financial statements**

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

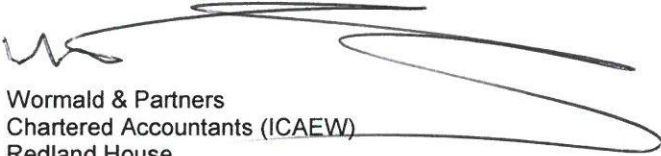
The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- Discussions with management including consideration of known or suspected instances of non-compliance with laws and regulations and fraud;
- Evaluate management's controls designed to prevent and detect irregularities;
- Identifying and testing income and expenditure entries, in particular entries posted with unusual descriptions;

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

**Use of our report**

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Wormald & Partners  
Chartered Accountants (ICAEW)  
Redland House  
157 Redland Road  
Redland  
Bristol  
BS6 6YE

25 October 2023



**International Society of Radiographers &  
Radiological Technologists**

**Statement of Financial Activities  
for the Year Ended 31 December 2022**

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Subscriptions, donations & legacies	2	83,802	19,287	103,089	56,274
Investment income	3	21,756	-	21,756	25,360
<b>Total</b>		<u>105,558</u>	<u>19,287</u>	<u>124,845</u>	<u>81,634</u>
<b>EXPENDITURE ON</b>					
<b>Raising funds</b>					
Raising donations and legacies	4	38,503	-	38,503	32,386
Investment management costs	5	7,790	-	7,790	7,197
		<u>46,293</u>	<u>-</u>	<u>46,293</u>	<u>39,583</u>
<b>Charitable activities</b>					
Charitable expenditure		<u>80,980</u>	<u>16,220</u>	<u>97,200</u>	<u>39,020</u>
<b>Total</b>		<u>127,273</u>	<u>16,220</u>	<u>143,493</u>	<u>78,603</u>
Net gains/(losses) on investments		<u>(87,278)</u>	<u>-</u>	<u>(87,278)</u>	<u>70,284</u>
<b>NET INCOME/(EXPENDITURE)</b>		<u>(108,993)</u>	<u>3,067</u>	<u>(105,926)</u>	<u>73,315</u>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>978,739</u>	<u>14,531</u>	<u>993,270</u>	<u>919,955</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>869,746</u></u>	<u><u>17,598</u></u>	<u><u>887,344</u></u>	<u><u>993,270</u></u>

The notes form part of these financial statements

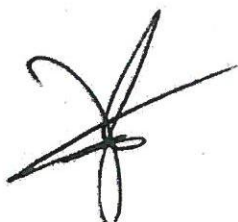
**International Society of Radiographers &  
Radiological Technologists**

**Balance Sheet  
31 December 2022**

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
<b>FIXED ASSETS</b>					
Investments	8	763,531	-	763,531	836,677
<b>CURRENT ASSETS</b>					
Debtors	9	-	-	-	330
Cash at bank		109,220	17,598	126,818	160,858
		<u>109,220</u>	<u>17,598</u>	<u>126,818</u>	<u>161,188</u>
<b>CREDITORS</b>					
Amounts falling due within one year	10	(3,005)	-	(3,005)	(4,595)
<b>NET CURRENT ASSETS</b>		<u>106,215</u>	<u>17,598</u>	<u>123,813</u>	<u>156,593</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>869,746</u>	<u>17,598</u>	<u>887,344</u>	<u>993,270</u>
<b>NET ASSETS</b>		<u>869,746</u>	<u>17,598</u>	<u>887,344</u>	<u>993,270</u>
<b>FUNDS</b>	11				
Unrestricted funds				869,746	978,739
Restricted funds				<u>17,598</u>	<u>14,531</u>
<b>TOTAL FUNDS</b>				<u>887,344</u>	<u>993,270</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 25 October 2023 and were signed on its behalf by:

Mr P Gerson - Trustee



The notes form part of these financial statements

**International Society of Radiographers &  
Radiological Technologists**

**Notes to the Financial Statements  
for the Year Ended 31 December 2022**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**2. SUBSCRIPTIONS, DONATIONS & LEGACIES**

	2022	2021
	£	£
Subscriptions	76,510	55,053
Donations	21,553	1,195
Sundry income	39	26
World Congress income	4,987	-
	<u>103,089</u>	<u>56,274</u>



**International Society of Radiographers &  
Radiological Technologists**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022**

**3. INVESTMENT INCOME**

	2022	2021
	£	£
Investment income	21,756	25,360

**4. RAISING DONATIONS AND LEGACIES**

	2022	2021
	£	£
Professional fee	22,000	22,000
Secretarial & administration	5,699	5,292
Telephone & postages	809	696
Printing & stationery	86	64
Insurances	202	115
Travelling expenses	1,145	-
Repairs & renewals	528	455
Interest payable and similar charges	1,344	764
Support costs	6,690	3,000
	<u>38,503</u>	<u>32,386</u>

**5. INVESTMENT MANAGEMENT COSTS**

	2022	2021
	£	£
Portfolio management	7,790	7,197

**6. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

**7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Subscriptions, donations & legacies	56,274	-	56,274
Investment income	25,360	-	25,360
<b>Total</b>	<u>81,634</u>	<u>-</u>	<u>81,634</u>
<b>EXPENDITURE ON</b>			
<b>Raising funds</b>			
Raising donations and legacies	32,386	-	32,386
Investment management costs	7,197	-	7,197
	<u>39,583</u>	<u>-</u>	<u>39,583</u>
<b>Charitable activities</b>			
Charitable expenditure	39,020	-	39,020
<b>Total</b>	<u>78,603</u>	<u>-</u>	<u>78,603</u>
Net gains on investments	70,284	-	70,284

**International Society of Radiographers &  
Radiological Technologists**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022**

**7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>NET INCOME</b>	73,315	-	73,315
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	905,424	14,531	919,955
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>978,739</u>	<u>14,531</u>	<u>993,270</u>

**8. FIXED ASSET INVESTMENTS**

	Listed investments £
<b>MARKET VALUE</b>	
At 1 January 2022	836,677
Additions	55,990
Disposals	(45,914)
Revaluations	(83,222)
At 31 December 2022	<u>763,531</u>
<b>NET BOOK VALUE</b>	
At 31 December 2022	<u>763,531</u>
At 31 December 2021	<u>836,677</u>

Cost or valuation at 31 December 2022 is represented by:

	Listed investments £
Valuation in 2018	(42,541)
Valuation in 2019	59,381
Valuation in 2020	9,422
Valuation in 2021	57,230
Valuation in 2022	(83,222)
Cost	<u>763,261</u>
	<u>763,531</u>

**International Society of Radiographers &  
Radiological Technologists**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022**

**9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022 £	2021 £
Prepayments & accrued income	-	330
	<u>          </u>	<u>          </u>

**10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022 £	2021 £
Other creditors	5	5
Accruals & deferred income	3,000	4,590
	<u>3,005</u>	<u>4,595</u>

**11. MOVEMENT IN FUNDS**

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
<b>Unrestricted funds</b>			
General fund	978,739	(108,993)	869,746
<b>Restricted funds</b>			
Development	5,204	-	5,204
World Congress - Travel Fund	9,327	3,067	12,394
	<u>14,531</u>	<u>3,067</u>	<u>17,598</u>
<b>TOTAL FUNDS</b>	<u>993,270</u>	<u>(105,926)</u>	<u>887,344</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	105,558	(127,273)	(87,278)	(108,993)
<b>Restricted funds</b>				
World Congress - Travel Fund	19,287	(16,220)	-	3,067
<b>TOTAL FUNDS</b>	<u>124,845</u>	<u>(143,493)</u>	<u>(87,278)</u>	<u>(105,926)</u>



**International Society of Radiographers &  
Radiological Technologists**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022**

**11. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
<b>Unrestricted funds</b>			
General fund	905,424	73,315	978,739
<b>Restricted funds</b>			
Development	5,204	-	5,204
World Congress - Travel Fund	9,327	-	9,327
	<u>14,531</u>	<u>-</u>	<u>14,531</u>
<b>TOTAL FUNDS</b>	<u>919,955</u>	<u>73,315</u>	<u>993,270</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	81,634	(78,603)	70,284	73,315
<b>TOTAL FUNDS</b>	<u>81,634</u>	<u>(78,603)</u>	<u>70,284</u>	<u>73,315</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.21 £	Net movement in funds £	At 31.12.22 £
<b>Unrestricted funds</b>			
General fund	905,424	(35,678)	869,746
<b>Restricted funds</b>			
Development	5,204	-	5,204
World Congress - Travel Fund	9,327	3,067	12,394
	<u>14,531</u>	<u>3,067</u>	<u>17,598</u>
<b>TOTAL FUNDS</b>	<u>919,955</u>	<u>(32,611)</u>	<u>887,344</u>

**International Society of Radiographers &  
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**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022**

**11. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	187,192	(205,876)	(16,994)	(35,678)
<b>Restricted funds</b>				
World Congress - Travel Fund	19,287	(16,220)	-	3,067
<b>TOTAL FUNDS</b>	<u>206,479</u>	<u>(222,096)</u>	<u>(16,994)</u>	<u>(32,611)</u>

**12. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2022.