

Charity registration number: 1159774

# The Posture and Mobility Group

Annual Report and Financial Statements

for the Year Ended 31 December 2024

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

## **The Posture and Mobility Group**

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## **The Posture and Mobility Group**

### **Reference and Administrative Details**

**Trustees**

Nathan Robson, Chair  
Dr Pam Harper, Treasurer  
Rebecca Dunstall  
Bicky Ho  
Mohamed Mirghany  
Helen Nelson  
Rebecca Oakes  
Dr Lorna Tasker

**Charity Registration Number**

1159774

**Principal Office**

C/o Wortham Jaques  
130a High Street  
Crediton  
Devon  
EX17 3LQ

**Independent Examiner**

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

# **The Posture and Mobility Group**

## **Trustees' Report**

The trustees present the annual report together with the financial statements of the charity for the year ended 31 December 2024.

### **Objectives and activities**

In 2024 the key objectives of PMG remained as follows:

#### ***Objects and aims***

The objectives of the charity are to advance education in all matters relating to the posture and wheeled mobility needs of people with disabilities, and the equipment and services those needs require.

#### ***Objectives, strategies and activities***

The main activity undertaken in relation to the above is the group's annual conference, which provides a programme of proceedings and training; hosts a large industry exhibition of equipment; creates a networking environment for the sharing of knowledge amongst peers; offers bursaries to enable new-to-the-field members to attend free of charge.

#### ***Public benefit***

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

### **Achievements and performance**

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

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

The programme saw a return of delegate favourites such as Pitch your Product and Speed Networking. In the exhibition hall Go Kids Go once again encouraged friendly competition within the wheelchair skills area, and GB Wheelchair Rugby invited delegates to try out the sport, which many did (very enthusiastically).

PMG were able to offer bursaries to 3 delegates to further the object of the charity: "to advance education in all matters relating to the posture and wheeled mobility needs of people with disabilities, and the equipment and services those needs require." The bursary provided a ticket for the event, including gala dinner, and also hotel accommodation for 2 nights. In return the recipients wrote reflective reports on a chosen session. These reports can be read here <https://www.pmguk.co.uk/journals>.

PMG continues to work in partnership with the National Wheelchair Managers' Forum on matters of common interest. There is also PMG representation on the British Standards Institute's sub-committee CH173/1 [wheelchairs and wheelchair seating]. We maintain links with the Rehabilitation Engineering Services Management Group, the Wheelchair Alliance, and the NHS England Wheelchair Advisory Board. In 2024 PMG and the British Healthcare Trades Association continued a reciprocal marketing agreement.

## **The Posture and Mobility Group**

### **Trustees' Report (continued)**

#### **Financial review**

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

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

#### ***Policy on reserves***

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

#### **Plans for future periods**

##### ***Aims and key objectives for future periods***

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

#### **Trustees and officers**

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

Trustees:	Nathan Robson, Chair
	Dr Pam Harper, Treasurer
	Helen Critten-Rourke (retired 22 February 2024)
	Rebecca Dunstall
	Bicky Ho (appointed 4 April 2024)
	Mohamed Mirghany
	Helen Nelson
	Rebecca Oakes (appointed 22 April 2024)
	Dr Lorna Tasker

## **The Posture and Mobility Group**

### **Trustees' Report (continued)**

#### **Structure, governance and management**

##### ***Nature of governing document***

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

The PMG Annual General Meeting of 2024 was held online in October 2024. A free training webinar was arranged prior to the AGM to encourage members to attend.

##### ***Organisational structure***

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

## **The Posture and Mobility Group**

### **Trustees' Report (continued)**

#### **Statement of Trustees' Responsibilities**

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

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The annual report was approved by the trustees of the charity on ..... and signed on its behalf by:

.....  
Dr Pam Harper  
Trustee

## **The Posture and Mobility Group**

### **Independent Examiner's Report to the trustees of The Posture and Mobility Group**

I report to the trustees on my examination of the accounts of The Posture and Mobility Group for the year ended 31 December 2024.

#### **Responsibilities and basis of report**

As the charity trustees of The Posture and Mobility Group you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the The Posture and Mobility Group's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### **Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of The Posture and Mobility Group as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

.....  
Charlotte Chapman Gibbs BFP FCA  
Wortham Jaques Limited  
Chartered Accountants & Charity Advisors

130a High Street  
Crediton  
Devon  
EX17 3LQ

Date:.....



## The Posture and Mobility Group

### Statement of Financial Activities for the Year Ended 31 December 2024

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

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

The funds breakdown for 2023 is shown in note 17.

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

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

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

The financial statements on pages 7 to 18 were approved by the trustees, and authorised for issue on ..... and signed on their behalf by:

.....

Dr Pam Harper  
Trustee

## **The Posture and Mobility Group**

### **Notes to the Financial Statements for the Year Ended 31 December 2024**

#### **1 Accounting policies**

##### **Statement of compliance**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

##### **Basis of preparation**

The Posture and Mobility Group meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

##### **Going concern**

The financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the Charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

No such material uncertainties have been identified.

##### **Income and endowments**

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

##### ***Investment income***

Investment income is recognised on a receivable basis.

##### ***Charitable activities***

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract.

##### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

## **The Posture and Mobility Group**

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

#### ***Charitable activities***

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

#### ***Grant expenditure***

Grants payable are included in the SOFA when they have been authorised by the trustees and the commitment is included in the accounts as a creditor.

#### **Support costs**

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

#### **Governance costs**

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

#### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### **Tangible fixed assets**

Individual fixed assets costing £100.00 or more are initially recorded at cost.

#### **Depreciation and amortisation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Website	Straight line over 6 years
Office equipment	25% reducing balance basis

#### **Trade debtors**

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

## **The Posture and Mobility Group**

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

#### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### **Trade creditors**

are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Fund structure**

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the Charity.

Designated unrestricted funds are resources set aside for specific purposes at the discretion of the trustees.

#### **Pensions and other post retirement obligations**

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

#### **Financial instruments**

##### ***Classification***

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

## The Posture and Mobility Group

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

#### *Recognition and measurement*

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

#### **2 Income from donations and legacies**

	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Regular giving and capital donations	75	75
<b>Total for 2024</b>	<u>75</u>	<u>75</u>
<b>Total for 2023</b>	<u>958</u>	<u>958</u>

#### **3 Income from charitable activities**

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

## The Posture and Mobility Group

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

#### 4 Investment income

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

#### 5 Expenditure on charitable activities

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

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

## The Posture and Mobility Group

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

#### 6 Analysis of governance and support costs

##### Charitable activities expenditure

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

##### Governance costs

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

#### 7 Net incoming/outgoing resources

Net incoming resources for the year include:

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



## The Posture and Mobility Group

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

#### 8 Trustees remuneration and expenses

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

##### **Helen Nelson**

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

Reimbursement of travel costs

##### **Dr Pam Harper**

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

Reimbursement of travel costs

##### **Dr Lorna Tasker**

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

Amounts due from/(to) trustee

##### **Mohamed Mirghany**

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

Amounts due from/(to) trustee

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

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

#### 9 Staff costs

The aggregate payroll costs were as follows:

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

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

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

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

## The Posture and Mobility Group

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

#### 10 Independent examiner's remuneration

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

#### 11 Taxation

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

#### 12 Tangible fixed assets

	Furniture and equipment £	Other tangible fixed asset £	Total £
<b>Cost</b>			
At 1 January 2024	<u>2,219</u>	<u>17,639</u>	<u>19,858</u>
At 31 December 2024	<u>2,219</u>	<u>17,639</u>	<u>19,858</u>
<b>Depreciation</b>			
At 1 January 2024	555	17,639	18,194
Charge for the year	<u>416</u>	<u>-</u>	<u>416</u>
At 31 December 2024	<u>971</u>	<u>17,639</u>	<u>18,610</u>
<b>Net book value</b>			
At 31 December 2024	<u>1,248</u>	<u>-</u>	<u>1,248</u>
At 31 December 2023	<u>1,664</u>	<u>-</u>	<u>1,664</u>

#### 13 Debtors

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

#### 14 Cash and cash equivalents

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

## **The Posture and Mobility Group**

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

#### **15 Creditors: amounts falling due within one year**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Other taxation and social security	783	2,185
Other creditors	256	407
Accruals	2,035	1,910
	<u>3,074</u>	<u>4,502</u>

#### **16 Pension and other schemes**

##### **Defined contribution pension scheme**

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £2,495 (2023 - £1,231).

## The Posture and Mobility Group

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

#### 17 Funds

	Balance at 1 January 2024 £	Incoming resources £	Resources expended £	Balance at 31 December 2024 £
<b>Unrestricted funds</b>				
General	72,705	241,749	(196,067)	118,387
	Balance at 1 January 2023 £	Incoming resources £	Resources expended £	Balance at 31 December 2023 £
<b>Unrestricted funds</b>				
General	34,474	262,689	(224,458)	72,705

#### 18 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 December 2024 £
Tangible fixed assets	1,248	1,248
Current assets	120,213	120,213
Current liabilities	(3,074)	(3,074)
Total net assets	118,387	118,387
	Unrestricted funds General £	Total funds at 31 December 2023 £
Tangible fixed assets	1,664	1,664
Current assets	75,543	75,543
Current liabilities	(4,502)	(4,502)
Total net assets	72,705	72,705

#### 19 Analysis of net funds

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