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FORM AR21

To be used for reporting years starting on or after 6 April 2016

Trade Union and Labour Relations (Consolidation) Act 1992

ANNUAL RETURN FOR A TRADE UNION

Name of Trade Union:	Society of Chiropodists & Podiatrists		
Year ended:	31 December 2016		
List no:	574T		
Head or Main Office:	Quartz House 207 Providence Square Mill Street London SE1 2EW		
Website address (if available)	www.scpod.org		
Has the address changed during the year to which the return relates?	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	(Click the appropriate box)
General Secretary:	George Wood Interim		
Telephone Number:	020 7234 8620		
Contact name for queries regarding	Mr George Wood		
Telephone Number:	020 7234 8623		
E-mail:	gw@scpod.org		

PLEASE FOLLOW THE GUIDANCE NOTES IN THE COMPLETION OF THIS RETURN.

Any difficulties or problems in the completion of this return should be directed to the Certification Officer as below or by telephone to: 020 7210 3734

The address to which returns and other documents should be sent are:

For Unions based in England and Wales:

Certification Office for Trade Unions and Employers' Associations
22nd Floor, Euston Tower, 286 Euston Road, London NW1 3JJ

For Unions based in Scotland:

Certification Office for Trade Unions and Employers' Associations
Melrose House, 69a George Street, Edinburgh EH2 2JG



(Revised February 2017)

Annex to form AR21 for year ended 31 December 2016

Members of Council for the Society of Chiropodists and Podiatrists

Chairman of Council

Debora Delves

Chair Elect

Vice-Presidents

Gary Gibson

Graham Howell

Matthew Fitzpatrick

Richard Handford

Council

Helen Baillie-Gutteridge

Stuart Baird

Alan Borthwick

Michelle Brooke-Haughton

John Callaghan

Allister Campbell

Deborah Delves

George Dunn

David Dunning

Matthew Fitzpatrick

Gary Gibson

Richard Handford

Graham Howell

Thomas Kelly

Michael O'Neill

Karen Reed

Paul Savage

Jacqueline Schofield

Neil Simmonite

Michael Stephenson

Emma Stevenson

Emma Supple

Glyn Wallen

Alison Wishart

RETURN OF MEMBERS

(see notes 10 and 11)

	NUMBER OF MEMBERS AT THE END OF THE YEAR				
	Great Britain	Northern Ireland	Irish Republic	Elsewhere Abroad (including Channel Islands)	TOTALS
MALE	2281	113	31	108	2533
FEMALE	6379	352	116	122	6969
TOTAL	8660	465	147	230	A 9502

Number of members included in totals box 'A' above for whom no home or authorised address is held:

71

Number of members at end of year contributing to the General Fund

9502

OFFICERS IN POST

(see note 12)

Please attach as an annexe to this form a complete list of all officers in post at the end of the year to which this form relates, with the title of each persons office.

RETURN OF CHANGE OF OFFICERS

Please complete the following to record any changes of officers during the twelve months covered by this return.

Title of Office	Name of Officer ceasing to hold office	Name of Officer Appointed	Date
Immediate Past Chair of Council	N/A	N/A	N/A
Chair of Council	David Dunning	Deborah Delves	25.06.2016
Chair Elect	Deborah Delves	Vacant	25.06.2016
Member of Council	Robin Back	John Callaghan	25.06.2016
Member of Council	Michael Potter	Karen Reed	25.06.2016
Member of Council	Lorraine Jones	Jacqueline Schofield	25.06.2016
Member of Council	Diane Nicholl	Emma Stevenson	25.06.2016
Member of Council	N/A	Michelle Brooke – Houghton	25.06.2016

State whether the union is:

a. A branch of another trade union?

Yes No

If yes, state the name of that other union:

b. A federation of trade unions?

Yes No

If yes, state the number of affiliated unions:

and names:

GENERAL FUND

(see notes 13 to 18)

	£	£
INCOME		
From Members: Contributions and Subscriptions		4,021,747
From Members: Other income from members (specify)	6,965	
Total other income from members		6,965
Total of all income from members		4,028,712
Investment income (as at page 12)		4
Other Income		
Income from Federations and other bodies (as at page 4)	237,251	
Income from any other sources (as at page 4)	171,772	
Total of other income (as at page 4)		409,023
	TOTAL INCOME	4,437,739
EXPENDITURE		
Benefits to members (as at page 5)		3,352,510
Administrative expenses (as at page 10)		1,065,568
Federation and other bodies (specify)	727,589	
Total expenditure Federation and other bodies		5,145,667
Taxation		(40,979)
	TOTAL EXPENDITURE	5,104,688
		(666,949)
		5,870,790
		5,203,841

ANALYSIS OF INCOME FROM FEDERATION AND OTHER BODIES AND OTHER INCOME

(see notes 19 and 20)

DESCRIPTION	£	£
Federation and other bodies	237,251	
TOTAL FEDERATION AND OTHER BODIES		237,251
Other income		
Society Magazine	96,305	
Annual Conference	67,948	
Sale of Publications	636	
Other	6,883	
TOTAL OTHER INCOME		171,772
TOTAL OF ALL OTHER INCOME		409,023

ANALYSIS OF BENEFIT EXPENDITURE SHOWN AT GENERAL FUND

(see notes 21 to 23)

	£		£
Representation – Employment Related Issues		brought forward	247,468
	185,462	Education and Training services	171,196
			94,581
Representation – Non Employment Related Issues		Negotiated Discount Services	
Communications			
Lobbying	45,726		
PR	168,313		
International Affairs	33,429	Salary Costs	
		Wages & Salaries	1,215,835
Advisory Services		Pension Costs	86,245
		Other staff-related costs	193,547
		Other Benefits and Grants (specify)	
		Members' insurance	1,305,606
Dispute Benefits		Members' legal protection	38,032
Other Cash Payments			
carried forward	247,468	Total (should agree with figure in General Fund)	3,352,510

(See notes 24 and 25)

FUND 2		Fund Account	
Name:		£	£
Income	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	Surplus (Deficit) for the year		
	Amount of fund at beginning of year		
	Amount of fund at the end of year (as Balance Sheet)		
	Number of members contributing at end of year		

FUND 3		Fund Account	
Name:		£	£
Income	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	Surplus (Deficit) for the year		
	Amount of fund at beginning of year		
	Amount of fund at the end of year (as Balance Sheet)		
	Number of members contributing at end of year		

(See notes 24 and 25)

FUND 4		Fund Account	
Name:		£	£
Income	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	Surplus (Deficit) for the year		
	Amount of fund at beginning of year		
	Amount of fund at the end of year (as Balance Sheet)		
	Number of members contributing at end of year		

FUND 5		Fund Account	
Name:		£	£
Income	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	Surplus (Deficit) for the year		
	Amount of fund at beginning of year		
	Amount of fund at the end of year (as Balance Sheet)		
	Number of members contributing at end of year		

(See notes 24 and 25)

FUND 6		Fund Account	
Name:		£	£
Income	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	Surplus (Deficit) for the year		
	Amount of fund at beginning of year		
	Amount of fund at the end of year (as Balance Sheet)		
	Number of members contributing at end of year		

FUND 7		Fund Account	
Name:		£	£
Income	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	Surplus (Deficit) for the year		
	Amount of fund at beginning of year		
	Amount of fund at the end of year (as Balance Sheet)		
	Number of members contributing at end of year		

(see notes 26 to 31)

POLITICAL FUND ACCOUNT 1		To be completed by trade unions which maintain their own fund	
		£	£
Income	Members contributions and levies		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total income		
Expenditure	Expenditure under section 82 of the Trade Union and Labour Relations (Consolidation) Act 1992 (specify)		
	Administration expenses in connection with political objects (specify)		
	Non-political expenditure		
	Total expenditure		
	Surplus (deficit) for year		
	Amount of political fund at beginning of year		
	Amount of political fund at the end of year (as Balance Sheet)		
	Number of members at end of year contributing to the political fund		
	Number of members at end of the year not contributing to the political fund		
	Number of members at end of year who have completed an exemption notice and do not therefore contribute to the political fund		

POLITICAL FUND ACCOUNT 2		To be completed by trade unions which act as components of a central trade union	
		£	£
Income	Contributions and levies collected from members on behalf of central political fund		
	Funds received back from central political fund		
	Other income (specify)		
	Total other income as specified		
	Total income		
Expenditure	Expenditure under section 82 of the Trade Union and Labour Relations (Consolidation) Act 1992 (specify)		
	Administration expenses in connection with political objects (specify)		
	Non-political expenditure		
	Total expenditure		
	Surplus (deficit) for year		
	Amount held on behalf of trade union political fund at beginning of year		
	Amount remitted to central political fund		
	Amount held on behalf of central political fund at end of year		
	Number of members at end of year contributing to the political fund		
	Number of members at end of the year not contributing to the political fund		
	Number of members at end of year who have completed an exemption notice and do not therefore contribute to the political fund		

ANALYSIS OF ADMINISTRATIVE EXPENSES AND OTHER OUTGOINGS EXCLUDING AMOUNTS CHARGED TO POLITICAL FUND ACCOUNTS

(see notes 32 and 33)

		£
Administrative Expenses		
Remuneration and expenses of staff		
Salaries and Wages included in above	£	
Auditors' fees		47,002
Legal and Professional fees		7,617
Occupancy costs		129,808
Stationery, printing, postage, telephone, etc.		169,258
Expenses of Executive Committee (Head Office)		137,104
Expenses of conferences		
Other administrative expenses (specify)		
Bank Charges		3,495
Other		257,931
Other Outgoings		
Interest payable:		
Bank loans (including overdrafts)		
Mortgages		
Other loans		
Depreciation		245,698
Taxation		67,655
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
Total		1,065,568
Charged to:	General Fund (Page 3)	1,065,568
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
Total		1,065,568

ANALYSIS OF OFFICIALS SALARIES AND BENEFITS

(see notes 34 to 44 below)

Office held	Gross Salary £	Employers N.I. contributions £	Pension Contributions £	Benefits		Total £
				Description	Value £	
Chairman of Council	Nil	Nil	Nil		Nil	Nil
Other Members of Council	Nil	Nil	Nil		Nil	Nil
General Secretary / Chief Executive	128,045	10,571	10,243			148,859

ANALYSIS OF INVESTMENT INCOME

(see notes 45 and 46)

	Political Fund £		Other Fund(s) £
Rent from land and buildings			
Dividends (gross) from:			
Equities (e.g. shares)			
Interest (gross) from:			
Government securities (Gilts)			
Mortgages			
Local Authority Bonds			4
Bank and Building Societies			
Other investment income (specify)			
		Total investment income	4
		Credited to:	
		General Fund (Page 3)	4
		Fund (Account)	
		Fund (Account)	
		Fund (Account)	
		Fund (Account)	
		Fund (Account)	
		Political Fund	
		Total Investment Income	4

BALANCE SHEET as at 31 December 2016

(see notes 47 to 50)

Previous Year		£	£
	Fixed Assets (at page 14)		3,110,852
	Investments (as per analysis on page 15)		
	Quoted (Market value £)		
	Unquoted		120
	Total Investments		3,110,972
	Other Assets		
	Loans to other trade unions		
	Sundry debtors	462,412	
	Cash at bank and in hand	1,776,643	
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)	1,115,794	
	Total of other assets		3,354,849
	TOTAL ASSETS		6,465,821
	Fund (Account)		
	Fund (Account)		
	Fund (Account)		
	Superannuation Fund (Account)		
	Political Fund (Account)		
	Revaluation Reserve		
	LIABILITIES		
	Amount held on behalf of central trade union political fund		
	Loans: From other trade unions		
	Loans: Other		
	Bank overdraft		
	Tax payable		
	Sundry creditors		(1,261,980)
	Accrued expenses		
	Provisions		
	Other liabilities		
	TOTAL LIABILITIES		(1,261,980)
	TOTAL ASSETS		5,203,841

FIXED ASSETS ACCOUNT

(see notes 51 to 55)

	Land and Buildings		Furniture and Equipmen t £	Motor Vehicles £	Not used for union business £	Total £
	Freehold Leasehold	£ £				
Cost or Valuation						
At start of year		2,648,407	960,918			3,609,325
Additions		3,733	54,616			58,349
Disposals						
Revaluation/Transfers						
At end of year		2,652,140	1,015,534			3,667,674
Accumulated Depreciation						
At start of year			311,124			311,124
Charges for year		53,043	192,655			245,698
Disposals						
Revaluation/Transfers						
At end of year		53,043	503,779			556,822
Net book value at end of year						
		2,599,097	511,755			3,110,852
Net book value at end of previous year		2,648,407	649,794			3,298,201

ANALYSIS OF INVESTMENTS

(see notes 56 and 57)

QUOTED	All Funds Except Political Funds £	Political Fund £
Equities (e.g. Shares)		
Government Securities (Gilts)		
Other quoted securities (to be specified)		
TOTAL QUOTED (as Balance Sheet)		
Market Value of Quoted Investment		
UNQUOTED Equities		
Government Securities (Gilts)		
Mortgages		
Bank and Building Societies	120	
Other unquoted investments (to be specified)		
TOTAL UNQUOTED (as Balance Sheet)	120	
Market Value of Unquoted Investments	120	

ANALYSIS OF INVESTMENT INCOME (CONTROLLING INTERESTS)

(see notes 58 and 59)

Does the union, or any constituent part of the union, have a controlling interest in any limited company?		YES <input checked="" type="checkbox"/>	NO <input type="checkbox"/>
If YES name the relevant companies:			
COMPANY NAME	COMPANY REGISTRATION NUMBER (if not registered in England & Wales, state where registered)		
Association and Society of European Podiatrists Association of Chief Chiropody Officers Ltd	2301577 3588017	All Companies	
College of Chiropodists & Podiatrists College of Podiatric Medicine	2642012 2641870		
College of Podiatry College of Podiatrists	2836276 2641867	Limited	
College of Podiatrists and Chiropodists College of Podologists	2836274 2835992		
Podiatry Association Society of Chiropodists	3588020 2642012	By	
Society of Podiatric Medicine Society of Podiatrists	2642016 2642019		
The Society of Podiatrists and Chiropodists	2836270	Guarantee	
Are the shares which are controlled by the union registered in the names of the union's trustees?		YES <input checked="" type="checkbox"/>	NO <input type="checkbox"/>
If NO, state the names of the persons in whom the shares controlled by the union are registered.			
COMPANY NAME	NAMES OF SHAREHOLDERS		

SUMMARY SHEET

(see notes 60 to 71)

	All funds except Political Funds £	Political Funds £	Total Funds £
INCOME			
From Members	4,028,712		4,028,712
From Investments	4		4
Other Income (including increases by revaluation of assets)	409,023		409,023
Total Income	4,437,739		4,437,739
EXPENDITURE (including decreases by revaluation of			
Total Expenditure	5,104,688		5,104,688
Funds at beginning of year (including reserves)	5,870,790		5,870,790
Funds at end of year (including reserves)	5,203,841		5,203,841
ASSETS			
Fixed Assets			3,110,852
Investment Assets			120
Other Assets			3,354,849
		Total Assets	6,465,821
LIABILITIES			
		Total Liabilities	1,261,980
NET ASSETS (Total Assets less Total Liabilities)			5,203,841

NOTES TO THE ACCOUNTS

(see notes 72 and 73)

All notes to the accounts must be entered on or attached to this part of the return.

1. ACCOUNTING POLICIES

Company information

The Society of Chiropractors and Podiatrists is a company limited by guarantee and incorporated in England and Wales (00400709). The registered office is Quartz House 207 Providence Square, Mill Street, London SE1 2EW. The company's principal activities are disclosed in the Director's Report.

Accounting Convention

These financial statements have been prepared in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (FRS 102) and the requirements of the Companies Act 2006.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared on the historical cost convention. The principal accounting policies are set out below.

Going concern

At the time of approving the financial statements, the directors had a reasonable expectation that the company had adequate resources to continue in operational existence for the foreseeable future. Thus the directors continue to adopt the going concern basis of accounting in preparing the financial statements.

Consolidation

The Society is exempt from the requirements to prepare group accounts by virtue of Section 405(2) of the Companies Act 2006. These financial statements therefore present information about the Society as an individual undertaking and not about its group. In the opinion of the Trustees, the income and net assets of The Benevolent Fund of The Society of Chiropractors and The College of Podiatry are not material in the context of these accounts and therefore consolidated accounts have not been prepared. Details of these subsidiaries are given in note 21.

a) Membership subscription

Membership subscriptions are stated at the amount receivable for the year.

b) Depreciation

Depreciation is provided on all tangible fixed assets above £1,000 in value to write off the cost, less estimated residual value of each asset over its expected useful life. The estimated useful lives are as follows:

Land	Nil
Leasehold buildings	50 years
Computers and furniture	4 years
Website	5 years

c) Investments

Investments are held at cost as the Trustees do not feel any movement in these investments (to reflect fair value) would be significant to the financial statements.

d) Branches

Branch results are included in these accounts by recognising within income the amount raised locally by branches netted against the balance of expenditure incurred locally in running branch programmes not otherwise covered by centrally allocated funding.

In 2016, branches spent a total of £246,213. Of that, £163,288 came from centrally allocated funds and the balance (£82,925) came from the branches themselves (they generated income of £115,816 in-year).

e) Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less.

The cash held on the balance sheet detailed as being held 'in relation to the captive insurance' is not available for use by the Society.

f) Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously

g) Basic financial assets

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at cost unless the arrangement transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the financial asset is measured at the present value of the future receipts discounted at a market rate of interest.

h) Classification of financial liabilities

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 company after deducting all of its liabilities.

i) Basic financial liabilities

Basic financial liabilities, including trade and other payables are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest.

j) Termination benefits

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

k) Leases

Leasing agreements that do not transfer to the company substantially all of the risks and rewards incidental to ownership are classified as 'operating leases' and the annual rentals are charged to profit and loss on a straight-line basis over the lease term.

l) Captive insurance scheme

The Society self-insures potential insurance claims through a captive insurance scheme. It has invested in two redeemable preference shares in its own cell of a protected cell company and has de facto control of the assets and liabilities of the cell. The Society accounts for the cell as an intermediate payment arrangement, recording the assets and liabilities, expenses and any investment income of its cell as its own, and payments made into the scheme are eliminated. Cash held by the scheme is separately identified in the balance sheet. There is a small amount of prepayments and accrued interest in relation to the scheme within debtors. The scheme uses these assets as required in order to fulfil the members' insurance. The scheme prepares separate accounts and the related liabilities of the scheme at the balance sheet date are shown in note 17 and provisions in relation to the scheme are shown in note 18. The net expense of the scheme can be seen in the captive insurance scheme expense in the income and expenditure account.

m) Provisions

The Society provides for the estimated liability that it expects to be required to settle arising from claims that have been reported but not settled. The estimated liability is discounted where the effect of the time value of money is material.

When evaluating the impact of these unsettled claims, the directors take advice from the captive insurance scheme providers who take into account the probability of success of any such claims.

The Society also considers the likelihood of potential claims being received in the future in respect of work completed by the members before 31 December 2016, i.e. incurred but not reported. Provision is made for such potential claims, where material, taking into account historical data regarding the likelihood of a claim being received and average cost per case.

The estimate of these provisions, by their nature, is judgemental.

n) Taxation

The corporation tax liability is calculated using the prevailing tax rate covering the accounting period. The taxation position of the company is similar to that of other not-for-profit organisations. Tax is payable on interest received, chargeable gains, and on those parts of the surplus which arise from trading, less any deficits arising.

2 JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

In the application of the company's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

The estimates and assumptions with significant risk of causing a material adjustment to the carrying amount of assets and liabilities are outlined below.

Insurance provisions

The provisions detailed in note 1(m) above, are estimates provided by Mangrove Insurance Brokers based on their knowledge of similar claims.

3 ANNUAL CONFERENCE

The Annual Conference is managed by Profile Productions ('the conference organiser') on behalf of the Society. The net surplus of £81,478 (2015: £59,533, included within the financial statements of the College) belongs to the Society and is included as Annual Conference income within the income and expenditure account. The surplus was the result of:

	2016	2015
	£	£
Income of the conference received by the conference organiser	493,956	-
Expenditure incurred by the conference organiser in relation to the conference	(412,478)	-
	81,478	-
Underaccrued from previous year	(13,530)	-
	<u>67,948</u>	<u>-</u>

In previous years, the conference was managed by the conference organiser on behalf of the College. This income was therefore included in the accounts of the College and not the Society.

4.

OPERATING SURPLUS	2016	2015
	£	£
Operating surplus for the year is stated after charging/(crediting): Operating lease charges	5,221	5,221
Depreciation	245,698	82,843
Profit on disposal	-	(2,018,743)

5.

AUDITOR'S REMUNERATION	2016	2015
	£	£
Fees payable to the company's auditors and its associates:		
For audit services		
Audit of the company's financial statements	19,000	19,000
For other services		
Tax compliance services	2,000	4,700
All other non-audit services	5,470	6,850
	<u>26,470</u>	<u>30,550</u>

6.

STAFF AND ASSOCIATED COSTS	2016	2015
	£	£
Wages and salaries	1,215,835	1,114,511
Social security costs	114,605	120,128
Pension costs	86,245	89,192
Total staff costs	<u>1,416,685</u>	<u>1,323,831</u>
Staff advertising and fees	51,520	15,367
Secondment and temporary staff	6,361	22,497
Staff training and staff welfare	21,061	6,512
	<u>1,495,627</u>	<u>1,368,207</u>

7.

STAFFING	2016	2015
Average number of staff	29	37
The average number of employees employed within the following categories:		
Services to members	20	27
Support staff	9	10
Number of full time equivalents	27	27
Number of full time equivalents employed within the following categories:		
Services to members	18	18
Support staff	9	9

8.

REMUNERATION OF KEY MANAGEMENT PERSONNEL	2016	2015
Gross salary	375,352	325,420
Employer's National Insurance Contributions	41,973	38,947
Benefit – superannuation	29,655	26,034
	<u>446,980</u>	<u>390,401</u>
Termination payments	<u>87,615</u>	<u>-</u>

The charity considers its key management personnel to be its Board of Directors and Senior Management Team.

9. PENSION COMMITMENTS

The Society operates a defined contribution scheme. The assets of the scheme are held separately from those of the Society in an independently administered fund. Contributions to the scheme are charged to the income and expenditure account.

ESTABLISHMENT COSTS	2016	2015
	£	£
Rent and rates	48,978	42,270
Lighting, heating, cleaning, repairs, and insurance	80,830	114,163
Depreciation – computers and furniture	247,335	63,022
	<u>377,143</u>	<u>219,455</u>

10.

ADMINISTRATION EXPENSES	2016	2015
	£	£
Printing, postage, stationery, and photocopying	155,399	146,655
Telephone	13,859	14,646
Audit fee	19,000	19,000
Accountancy and taxation services	28,002	5,182
Professional charges	7,617	30,363
Relocation costs	-	56,683
Bank charges	3,495	2,483
	<u>227,372</u>	<u>275,012</u>

11.

TRADE UNION	2016	2015
	£	£
Trade union direct expenditure	120,882	202,908
Other employment relations direct expenditure	58,851	34,429
Private Practice Committee direct expenditure	5,729	4,665
	<u>185,462</u>	<u>242,002</u>

12.

OTHER EXPENSES	2016	2015
	£	£
Expenses for Council and Chairman	75,768	42,509
Compensation to employer of Council Chairman	35,070	21,983
AGM expenses	17,864	9,836
Professional conduct	3,974	1,507
CEO office expenditure	22,267	11,789
Insignia	1,427	1,730
Subscriptions, donations, and conference fees	221	211
VAT disallowed	67,655	112,023
Election of Council	8,402	-
International affairs	33,429	18,192
Provision for bad debts	(3,740)	(4,475)
Meeting room expenses	11,285	10,034
Other	4,648	1,114
Student special project	30,750	-
	<u>309,020</u>	<u>226,453</u>

13.

TANGIBLE ASSETS	Leasehold property	Computers and furniture	Total
	£	£	£
Cost			
January 2016	2,648,407	960,918	3,609,325
Additions	3,733	54,616	58,349
December 2016	2,652,140	1,015,534	3,667,674
Depreciation			
1 January 2016	-	311,124	311,124
Charge for the year	53,043	192,655	245,698
December 2016	53,043	503,779	556,822
Net book value 31 December 2016	2,599,097	511,755	3,110,852
December 2015	2,648,407	649,794	3,298,201

14.

15. INVESTMENTS

DEBTORS	2016	2015
	£	£
Trade debtors	51,663	62,253
VAT due	12,592	1,618
Sundry debtors and prepayments	397,105	163,209
The College of Podiatry	1,052	-
	462,412	227,080

The Society holds 40 Ordinary Shares in Unity Trust Bank plc at a cost of £120 (2015: £120).

16. Financial assets are measured at amortised cost.

CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2016	2015
	£	£
Trade creditors	467,710	85,633
Taxation and social security	38,434	41,548
VAT owed	-	212,113
Corporation tax	2,600	145,000
The College of Podiatry	-	25,141
Accruals and deferred income	268,417	252,103
Insurance scheme creditors	43,169	70,994
Pension	9,251	-
	<u>829,581</u>	<u>832,533</u>

17.

18. PROVISIONS FOR LIABILITIES AND CHARGES

The Society's captive insurance scheme has provisions for claims outstanding at the year-end as follows;	2016	2015
	£	£
Provisions for claims reported	385,072	57,213
Provisions incurred but not reported	47,327	47,327
	<u>432,399</u>	<u>104,540</u>

19.

FINANCIAL INSTRUMENTS	2016	2015
	£	£
Carrying amount of financial assets		
Debt instruments measured at amortised cost	1,828,307	2,396,757
Carrying amount of financial liabilities		
Measured at amortised cost	788,547	538,412

20. The Society is committed to making annual payments of £5,221 (2015: £5,221) to the Chartered Society of Physiotherapists in respect of an operating lease for the subtenancy of room C, 49 North Castle Street, Edinburgh expiring in December 2017.

The total future minimum payments under non-cancellable operating leases are as follows:	2016	2015
	£	£
Amounts due:		
Less than one year	5,221	5,221
Between one and five years	-	5,221
	<u>5,221</u>	<u>10,442</u>

21. RELATED PARTY TRANSACTIONS

The Society typically makes a payment to the Chairman's employers by way of compensation for loss of time devoted to Society business. In the case of the current Chairman, this is regarded as a disclosable "related party" transaction since Deborah Delves is the sole director of Dulwich Podiatry Ltd. Charges in 2016 amounted to £21,720 (2015 nil), of which £nil was outstanding at year-end (2015 nil).

No members of Council were remunerated during the year 2016 (2015: none) apart from the transactions disclosed above. The only other party related transactions were between the two subsidiaries.

The College of Podiatry, a charity registered in England and Wales (number 1145855) and Scotland (number SCO 43965) and a company limited by guarantee (company number 02836276).

The Benevolent Fund of The Society of Chiropodists, a charity registered in England and Wales, number 205684.

The Benevolent Fund of The Society of Chiropodists

The Trustees of The Benevolent Fund of The Society of Chiropodists are appointed by the Society's Council, and include two Directors of the Society.

The management, administration and support costs of the Benevolent Fund are borne by the Society. At the end of the year under review, an amount of £276 (2015: £3,269) was owed by the Benevolent Fund to the Society in respect of legal fees paid by the Society on behalf of the Benevolent Fund less donation income and commission from the Society credit card. The amount is reported within the sundry debtors & prepayments figure disclosed in note 16 above.

The net movement on the fund was an increase of £129,826 (2015: £18,067) giving total reserve of £1,197,101 (2015: £1,067,275).

The College of Podiatry

The Society of Chiropodists and Podiatrists is the sole member under the Companies Act 2006 of The College of Podiatry. Further financial support for the work of the charity was provided by the Society in the year in the form of a grant of £727,589 (2015: £580,629).

For the year ended 31 December 2016, the net movement on the fund was £11,310 (2015: £nil) and the net assets were £100,000 (2015: £111,310).

	2016	2015
	£	£
Contribution paid by the Society to the College	727,589	580,629
Rent charged by the Society to the College	-	50,000
Overhead and staff support charged by the Society to the College	237,037	194,804

At 31 December 2016, £1,052 was owed by the College to the Society (2015: £25,141 was owed by the Society to the College).

22. TAXATION

Analysis of the tax charge

The tax charge on the surplus on ordinary activities for the year was as follows:

	2016	2015
	£	£
Current tax:		
UK corporation tax on surplus for the year	2,600	145,000
(Over)/under provision relating to prior years	(43,579)	3,491
Total current tax	(40,979)	148,491

Factors affecting the tax charge for the year.

The tax assessed for the year is lower than the standard rate of corporation tax in the UK (20%). The differences are explained below:

	2016	2015
	£	£
Company profit on ordinary activities before tax	(707,928)	1,945,086
Net income not included in detailed tax calculation	(720,928)	
Taxable income	13,000	<u>(1,228,858)</u> 716,228
Company profit on ordinary activities multiplied by the standard rate of corporation tax in the UK of 20% (2015: 20%).	2,600	145,000
Adjustments in relation to prior years	(43,579)	3,941
Tax (credit)/charge	(40,979)	148,941

23.

CASH GENERATED FROM OPERATING ACTIVITIES	2016	2015
	£	£
(Deficit)/surplus for the year after tax	(666,949)	1,796,145
Depreciation	245,698	82,843
Dividends	(4)	(158)
Interest paid	-	2,410
Corporation tax paid	(40,979)	3,941
Profit on building sale	-	(2,018,743)
Loss on disposal of fixed assets	-	6,189
Decrease/(increase) in receivables	(235,332)	71,531
Increase/(decrease) in current liabilities	139,448	661,499
Increase/(decrease) in provisions	327,858	-
Cash generated from operations	(230,260)	605,657

24. COMPANY LIMITED BY GUARANTEE

The Society of Chiropractors and Podiatrists is a company limited by guarantee, the guarantors being every member of the Society, whose liability is limited to one pound.

ACCOUNTING POLICIES

(see notes 74 and 75)

See the above 'Notes to the Accounts' section.

SIGNATURES TO THE ANNUAL RETURN

(see notes 76 and 77)

including the accounts and balance sheet contained in the return.

Secretary's Signature: <u><i>George Wood</i></u> Name: <u>GEORGE WOOD</u> Date: <u>21st September, 2017</u>	Chairman's Signature: <u><i>Deborah Delves</i></u> (or other official whose position should be stated) Name: <u>DEBORAH DELVES</u> Date: <u>21st September 2017</u>
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CHECK LIST

(see notes 78 to 80)

(please tick as appropriate)

IS THE RETURN OF OFFICERS ATTACHED? (see Page 2 and Note 12)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
HAS THE RETURN OF CHANGE OF OFFICERS BEEN COMPLETED? (see Page 2 and Note 12)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
HAS THE RETURN BEEN SIGNED? (see Pages 19 and 21 and Notes 76 and 77)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
HAS THE AUDITOR'S REPORT BEEN COMPLETED? (see Pages 20 and 21 and Notes 2 and 77)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
IS A RULE BOOK ENCLOSED? (see Notes 8 and 78)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
A MEMBER'S STATEMENT IS: (see Note 80)	ENCLOSED	<input checked="" type="checkbox"/>	TO FOLLOW	<input type="checkbox"/>
HAS THE SUMMARY SHEET BEEN COMPLETED (see Page 17 and Notes 7 and 59)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
IS A MEMBERSHIP AUDIT CERTIFICATE PROVIDED (See Pages 23 and 24 and Notes 88 to 94)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>

AUDITOR'S REPORT

(see notes 81 to 86)

made in accordance with section 36 of the Trade Union and Labour Relations (Consolidation) Act 1992.

1. In the opinion of the auditors or auditor do the accounts they have audited and which are contained in this return give a true and fair view of the matters to which they relate?
(See section 36(1) and (2) of the 1992 Act and notes 83 and 84)

YES/ ~~NO~~

If "No" please explain below.

2. Have the auditors or auditor carried out such investigations in the preparation of their audit report as will enable them to form an opinion as to:
- (a) whether the trade union has kept proper accounting records in accordance with section 28 of the 1992 Act;
 - (b) whether it has maintained a satisfactory system of control over its transactions in accordance with the requirements of that section; and
 - (c) whether the accounts to which the report relates agree with the accounting records?
- (See section 36(3) of the 1992 Act, set out in note 83)

YES/ ~~NO~~

If "No" please explain below.

3. Are the auditors or auditor of the opinion that the union has complied with section 28 of the 1992 Act and has:
- (a) kept proper accounting records with respect to its transactions and its assets and liabilities; and
 - (b) established and maintained a satisfactory system of control of its accounting records, its cash holding and all its receipts and remittances.
- (See section 36(4) of the 1992 Act set out in rule 83)

YES/ ~~NO~~

If "No" please explain below.

4. Please set out a copy of the report made by the auditors or auditor to the union on the accounts to which this AR21 relates. The report is to set out the basis upon which the audit has been conducted and/or such other statement as the auditor considers appropriate. Such a statement may be provided as a separate document.
(See note 85)

Independent Auditors' Report to the Members of The Society of Chiropodists and Podiatrists

Opinion on financial statements

We have audited the financial statements on pages 25 to 36. 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), including FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 December 2016 and of its deficit 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 Companies Act 2006.

Scope of the audit of the financial statements

A description of the scope of an audit of financial statements is provided on the Financial Reporting Council's website at <http://www.frc.org.uk/auditscopeukprivate>

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, the information given in the Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements and, based on the work undertaken in the course of our audit, the Directors' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified any material misstatements in the Directors' Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or

- we have not received all the information and explanations we require for our audit; or
- the directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption from the requirement to prepare a strategic report or in preparing the directors' Report.

Respective responsibilities of directors and auditor

As more fully explained in the Directors' Responsibilities statement set out on pages 5 and 6 the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB's) Ethical Standards for Auditors.

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's 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 company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

RSM UK Audit LLP

Nicholas Sladden (Senior Statutory Auditor)

For and on behalf of RSM UK Audit LLP, Statutory Auditor

Chartered Accountants

25 Farringdon Street

London

EC4A 4AB

26 September 2017

AUDITOR'S REPORT (section one)

Signature(s) of auditor or auditors:	RSM UK Audit LLP	
Name(s):	RSM UK AUDIT LLP	
Profession(s) or Calling(s):	CHARTERED ACCOUNTANTS	
Address(es):	25 FARRINGDON STREET LONDON E4A 4AB	
Date:	26 September 2017	
Contact name and telephone number:	NICK SLADDEN 020 3201 8000	

N.B. When notes to the accounts are referred to in the auditor's report a copy of those notes must accompany this return.

MEMBERSHIP AUDIT CERTIFICATE

(see notes 88 to 94)

made in accordance with section 24ZD of the
Trade Union and Labour Relations (Consolidation) Act 1992.

At the end of the reporting period preceding the one to which this audit relates was the total membership of the trade union greater than 10,000?

YES/NO YES

If "YES" please complete SECTION ONE below or provide the equivalent information on a separate document to be submitted with the completed AR21.

If "NO" please complete SECTION TWO below or provide the equivalent information on a separate document to be submitted with the completed AR21.

MEMBERSHIP AUDIT CERTIFICATE SECTION ONE

For a trade union with more than 10,000 members, required by section 24ZB of the 1992 Act to appoint an independent assurer

1. In the opinion of the assurer appointed by the trade union was the union's system for compiling and maintaining its register of the names and addresses of its members satisfactory to secure, so far as is reasonably practicable, that the entries in its register were accurate and up-to-date throughout the reporting period?

YES/NO

2. In the opinion of the assurer has he/she obtained the information and explanations necessary for the performance of his/her functions?

YES/NO

If the answer to **either** questions 1 or 2 above is "NO" the assurer must:

- (a) set out below the assurer's reasons for stating that
- (b) provide a description of the information or explanation requested or required which has not been obtained
- (c) state whether the assurer required that information or those explanations from the union's officers, or officers of any of its branches or sections under section 24ZE of the 1992 Act
- (d) **send a copy of this certificate to the Certification Officer as soon as is reasonably practicable after it is provided to the union.**

MEMBERSHIP AUDIT CERTIFICATE


SECTION TWO

For a trade union with no more than 10,000 members at the end of the reporting period preceding the one to which this audit relates.

To the best of your knowledge and belief has the trade union during this reporting period complied with its duty to compile and maintain a register of the names and addresses of its members and secured, so far as is reasonably practicable, that the entries in the register are accurate and up-to-date?

YES/~~NO~~

If "NO" Please explain below:

Signature	
Name	GEORGE WOOD
Office held	ACTING CEO
Date	21st September 2017