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FORM AR21

Trade Union and Labour Relations (Consolidation) Act 1992

ANNUAL RETURN FOR A TRADE UNION

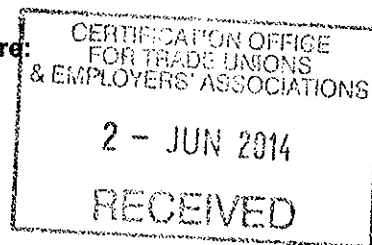
Name of Trade Union:	The Society of Chiropractors & Podiatrists					
Year ended:	31 December 2013					
List no:	574T					
Head or Main Office:	1 Fellmongers Path Tower Bridge Road London SE1 3LY					
Website address (if available)	www.feetforlife.org					
Has the address changed during the year to which the return relates?	<table><tr><td>Yes</td><td><input type="checkbox"/></td><td>No</td><td><input checked="" type="checkbox"/></td><td>(Click the appropriate box)</td></tr></table>	Yes	<input type="checkbox"/>	No	<input checked="" type="checkbox"/>	(Click the appropriate box)
Yes	<input type="checkbox"/>	No	<input checked="" type="checkbox"/>	(Click the appropriate box)		
General Secretary:	Ms Joanna Brown					
Telephone Number:	0207324 8620					
Contact name for queries regarding	Mr Andrew Forrester					
Telephone Number:	02072348623					
E-mail:	af@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 2011)

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	2,241	112	48	76	2,477
FEMALE	6,222	315	155	129	6,621
TOTAL	8,463	427	203	205	A 9,298

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

48

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

9,298

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
Member of Council	Richard Handford	Robin Back	29 June 2013
Member of Council	Dominic Hardiman	Allister Campbell	29 June 2013
Member of Council	Conrad Jones	George Dunn	29 June 2013
Member of Council	David Rarity	Diane Nicholl	29 June 2013

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		3,640,564
From Members: Other income from members (specify)		
Member services	13,303	
Student Association	6,903	
Total other income from members		20,206
Total of all income from members		3,660,770
Investment income (as at page 12)		79,918
Other Income		
Income from Federations and other bodies (as at page 4)	207,789	
Income from any other sources (as at page 4)	509,251	
Total of other income (as at page 4)		717,040
		TOTAL INCOME
		4,457,728
EXPENDITURE		
Benefits to members (as at page 5)		3,290,773
Administrative expenses (as at page 10)		674,795
Federation and other bodies (specify)		
Grant to College of Podiatry	457,473	
Total expenditure Federation and other bodies		457,473
Taxation		
		TOTAL EXPENDITURE
		4,423,041
Surplus (deficit) for year		34,687
Amount of general fund at beginning of year		4,001,034
Amount of general fund at end of year		4,035,721

ANALYSIS OF INCOME FROM FEDERATION AND OTHER BODIES AND OTHER INCOME

(see notes 19 and 20)

DESCRIPTION	£	£
Federation and other bodies		
College of Podiatry	207,789	
TOTAL FEDERATION AND OTHER BODIES		207,789
Other income		
Society magazine	168,008	
Sale of Publications	1,943	
Branches locally (net)	17,410	
Union Learning Fund Project	284,371	
Annual conference	21,334	
Other	16,185	
TOTAL OTHER INCOME		509,251
TOTAL OF ALL OTHER INCOME		717,040

ANALYSIS OF BENEFIT EXPENDITURE SHOWN AT GENERAL FUND

(see notes 21 to 23)

	£		£
Representation – Employment Related Issues		brought forward	469,619
Union activities	293,740	Education and Training services	
		Society magazine	208,263
		Publications	3,651
		Branches & regions	86,925
Representation – Non Employment Related Issues		Faculties	2,879
		Student Association	10,293
		Negotiated Discount Services	
Communications			
Lobbying	38,094		
PR	100,046		
International affairs	37,739	Salary Costs	
		Wages & salaries	1,080,925
Advisory Services		Pension costs	86,879
		Other staff related costs	174,494
		Other Benefits and Grants (specify)	
Dispute Benefits		Members' insurance	1,096,113
		Members' legal protection ins	70,732
Other Cash Payments			
carried forward	469,619	Total (should agree with figure in General Fund)	3,290,773

(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		26,362
Legal and Professional fees		67,325
Occupancy costs		160,811
Stationery, printing, postage, telephone, etc.		118,872
Expenses of Executive Committee (Head Office)		98,671
Other administrative expenses (specify)		
Bank charges		2,821
Council elections		8,818
Other		34,861
Other Outgoings		
Interest payable:		
Bank loans (including overdrafts)		
Mortgages		
Other loans		
Depreciation		107,204
Taxation/VAT		49,050
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
Total		674,795
Charged to:	General Fund (Page 3)	
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
Total		

ANALYSIS OF OFFICIALS SALARIES AND BENEFITS

(see notes 34 to 44 below)

Office held	Gross Salary	Employers N.I. contributions	Benefits			Total	
	£	£	Pension Contributions s £	Other Benefits			£
				Description	Value £		
Chairman of Council	Nil	Nil	Nil			Nil	
Other members of Council	Nil	Nil	Nil			Nil	
General Secretary (Chief Executive)	83,635	10,489	6,691			100,815	

ANALYSIS OF INVESTMENT INCOME

(see notes 45 and 46)

	Political Fund £		Other Fund(s) £
Rent from land and buildings			69,617
Dividends (gross) from:			
Equities (e.g. shares)			
Interest (gross) from:			
Government securities (Gilts)			
Mortgages			
Local Authority Bonds			
Bank and Building Societies			10,301
Other investment income (specify)			
			79,918
		Total investment income	79,918
		Credited to:	
		General Fund (Page 3)	
		Fund (Account)	
		Fund (Account)	
		Fund (Account)	
		Fund (Account)	
		Fund (Account)	
		Political Fund	
		Total investment income	

BALANCE SHEET as at 31 December 2013

(see notes 47 to 50)

Previous Year		£	£
	Fixed Assets (at page 14)		1,937,757
	Investments (as per analysis on page 15)		
	Quoted (Market value £)		
	Unquoted	120	120
	Total Investments	120	1,937,877
	Other Assets		
	Loans to other trade unions		
	Sundry debtors	336,626	
	Cash at bank and in hand	2,014,722	
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
	Total of other assets		2,351,348
	TOTAL ASSETS		4,289,225
	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		(253,504)
	Accrued expenses		
	Provisions		
	Other liabilities		
	TOTAL LIABILITIES		(253,504)
	TOTAL ASSETS		4,035,721

FIXED ASSETS ACCOUNT

(see notes 51 to 55)

	Land and Buildings		Furniture and Equipment £	Motor Vehicles £	Not used for union business £	Total £
	Freehold	Leasehold				
Cost or Valuation						
At start of year	2,122,364		384,053			2,506,417
Additions			41,227			41,277
Disposals						
Revaluation/Transfer s						
At end of year	2,122,364		425,280			2,547,644
Accumulated Depreciation						
At start of year	320,848		181,835			502,683
Charges for year	26,011		81,193			107,204
Disposals						
Revaluation/Transfer s						
At end of year	346,859		263,028			609,887
Net book value at end of year	1,775,505		162,252			1,937,757
Net book value at end of previous year	1,801,516		202,218			2,003,734

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		
Unity Trust Bank PLC	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 & 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 & Chiropodists College of Podologists	2836274 2835992		
Podiatry Association Society of Chiropodists	3588020 2642012	By	
Society of Podiatric Medicine Society of Podiatrists	2642016 2642019		
Society of Podiatrists & 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	3,660,770		3,660,770
From Investments	79,918		79,918
Other Income (including increases by revaluation of assets)	717,040		717,040
Total Income	4,457,728		4,457,728
EXPENDITURE (including decreases by revaluation of			
Total Expenditure	4,423,041		4,423,041
Funds at beginning of year (including reserves)	4,001,034		4,001,034
Funds at end of year (including reserves)	4,035,721		4,035,721
ASSETS			
Fixed Assets			1,937,757
Investment Assets			120
Other Assets			2,351,348
		Total Assets	4,289,225
LIABILITIES			
		Total Liabilities	253,504
NET ASSETS (Total Assets less Total Liabilities)			4,035,721

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.

The notes on pages 9 to 13 form part of these accounts.

ACCOUNTING POLICIES

(see notes 74 and 75)

1 ACCOUNTING POLICIES

The accounts have been prepared under the historical cost convention and in accordance with applicable accounting standards. The financial statements have been prepared on a going-concern basis.

The Society has two subsidiaries, The College of Podiatry and The Society of Chiropodists Benevolent Fund. The accounts represent the activities of the Society and not the undertakings of the group.

a) Membership subscriptions

Membership subscriptions are stated at the sum 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

Freehold property – 50 years

Computers and furniture – 4 years

Website – 5 years

c) Investments

Investments are valued at cost.

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 2013, branches generated income of £174,297, of which £156,887 was spent locally running branches in the year and £11,667 was transferred to head office. Branches also received centrally allocated funds of £101,537 in the year. Of this, £83,794 was spent locally running branches in the year. The overall excess of income over expenditure for the year of £23,485 has been carried forward as part of reserves held by branches.

The Society of Chiropractors and Podiatrists

Notes to the Accounts

Year ended 31 December 2013

1 ACCOUNTING POLICIES

The accounts have been prepared under the historical cost convention and in accordance with applicable accounting standards. The financial statements have been prepared on a going-concern basis as discussed in the Report of Council on page 24.

The Society has two subsidiaries, The College of Podiatry and The Society of Chiropractors Benevolent Fund. The accounts represent the activities of the Society and not the undertakings of the group.

a) Membership subscriptions

Membership subscriptions are stated at the sum 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:

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2 ANNUAL CONFERENCE

The Annual Conference is now managed by The College of Podiatry. As a result there is no income or expenditure from the conference this year. There is, however, income of £21,334 in relation to the 2012 conference. This reflects the difference between the directors' estimate of the 2012 conference result and the final figures.

In the prior year the conference generated a direct surplus of £13,004. This was the result of income of £402,135 and expenditure of £389,131. The Society also recognised an additional surplus from 2011 conference of £24,881 which reflected the difference between the directors' estimate of the 2011 conference result and the final figures.

3 STAFF & ASSOCIATED COSTS

Wages & salaries

Social Security costs

Pensions costs

Total staff costs

Staff advertising & fees

Secondment & temporary staff

Staff training

	2013 £	2012 £
Wages & salaries	1,080,925	1,244,033
Social Security costs	121,149	115,959
Pensions costs	86,879	84,932
Total staff costs	1,288,953	1,444,924
Staff advertising & fees	14,745	14,763
Secondment & temporary staff	20,306	-
Staff training	18,294	10,776
	1,342,298	1,470,463
4 ESTABLISHMENT EXPENSES		
Rent & Rates	45,704	70,924
Lighting, heating, cleaning, repairs & insurance	115,102	160,722
Depreciation – computers & furniture	81,199	75,407
	242,005	307,053

The Society of Chiropodists and Podiatrists
Notes to the Accounts (continued)
Year ended 31 December 2013

	2013 £	2012 £
5 ADMINISTRATION EXPENSES		
Printing, postage, stationery & photocopying	104,169	128,319
Telephone	14,703	19,983
Audit fee	26,362	19,561
Professional charges	67,325	78,438
Bank charges	2,821	2,202
	<u>215,380</u>	<u>248,503</u>
6 TRADE UNION EXPENSES		
Trade Union direct expenditure	243,866	248,753
Other Employment Relations direct expenditure	42,571	50,299
Private Practice Committee direct expenditure	7,303	3,524
	<u>293,740</u>	<u>302,576</u>
7 OTHER EXPENSES		
Travelling expenses for Council & Chairman	46,044	49,606
Compensation to employer of Council Chairman	32,916	19,805
AGM expenses	19,671	5,042
Professional Conduct	148	633
CEO office expenditure	13,077	9,618
Insignia	602	1,326
Subscriptions, donations & conference fees	1,046	1,485
Library and film library	1,497	882
VAT disallowed	49,050	54,358
Election of Council	8,818	7,757
International affairs	37,739	18,700
Provision for bad debts	14,862	9,333
Engaging members	-	115
Student association	10,293	4,821
Meeting room expenses	3,529	3,275
	<u>239,292</u>	<u>186,756</u>

8 COMPANY LIMITED BY GUARANTEE

The Society of Chiropodists and Podiatrists is a company limited by Guarantee, the Guarantors being every member of the SCP, whose liability is limited to £1 (one pound).

The Society of Chiropodists and Podiatrists
Notes to the Accounts (continued)
Year ended 31 December 2013

9 TANGIBLE ASSETS	Freehold property £	Computers & Furniture £	Total £
Cost			
1 January 2013	2,122,364	384,053	2,506,417
Additions	-	41,227	41,227
Disposals	-	-	-
31 December 2013	<u>2,122,364</u>	<u>425,280</u>	<u>2,547,644</u>
Depreciation			
1 January 2013	320,848	181,835	502,683
Charge for the year	26,011	81,193	107,204
Disposals	-	-	-
31 December 2013	<u>346,859</u>	<u>263,028</u>	<u>609,887</u>
Net Book Value			
31 December 2013	<u>1,775,505</u>	<u>162,252</u>	<u>1,937,757</u>
31 December 2012	<u>1,801,516</u>	<u>202,218</u>	<u>2,003,734</u>

A short-term opportunity has arisen that has valued the Society's offices for sale as residential property at over £3,000,000. The Council are looking to take advantage of this opportunity and to sell Fellmongers Path and move to new offices. Should a sale be agreed the move will be within 12 months of exchange.

10 INVESTMENTS

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

11 DEBTORS	2013 £	2012 £
Trade debtors	102,401	88,972
VAT due	11,214	24,994
Loan to The College of Podiatry	100,000	100,000
College of Podiatry	42,390	-
Sundry Debtors and Prepayments	80,621	176,654
	<u>336,626</u>	<u>390,620</u>
12 CREDITORS: amounts falling due within one year		
Trade creditors	66,899	147,985
Taxation & Social Security	43,266	37,790
Accruals and deferred income	143,339	97,938
	<u>253,504</u>	<u>283,713</u>

The Society of Chiropodists and Podiatrists
Notes to the Accounts (continued)
Year ended 31 December 2013

13 FUNDS	Accumulated Fund £	Fixed Asset Fund £	Reserve Fund £	Branch Fund £	Total £
1 January 2013	898,219	2,003,734	707,000	392,081	4,001,034
Transfers	-	-	-	-	-
Surplus of expenditure for the year	34,687	-	-	-	34,687
Transfer to/(from) under Article 75	(39,508)	(65,977)	82,000	23,485	-
31 December 2013	893,398	1,937,757	789,000	415,566	4,035,721

Under Article 75 of the Society's Articles of Association, Council is required each year to set aside the equivalent of 2.5% of membership subscriptions received in the year into a Reserve Fund, a transfer of £82,000 for 2013. The Branch Fund represents the balances held by the branches at 31 December 2013. The purpose of the transfer from the Fixed Asset Fund to the Accumulated Fund of £65,977 is to maintain the alignment of the reported value of the former with the net book value of the underlying assets as shown in Note 9 above.

14 OFFICIALS' SALARIES AND OTHER BENEFITS

(i) Each member of the executive

(ii) The President

(iii) The General Secretary

a) Gross Salary

b) Employers National Insurance Contributions

c) Benefits – Superannuation

	2013 £	2012 £
(i) Each member of the executive	Nil	Nil
(ii) The President	Nil	Nil
(iii) The General Secretary		
a) Gross Salary	83,635	81,873
b) Employers National Insurance Contributions	10,489	10,279
c) Benefits – Superannuation	6,691	6,550
	<u>100,815</u>	<u>98,702</u>

15 STAFFING

The average number of full time equivalent employees employed by the Society in the year:

The average number employed worked within the following categories:

Services to members

Support Staff

	2013	2012
The average number of full time equivalent employees employed by the Society in the year:	27	32
The average number employed worked within the following categories:		
Services to members	18	23
Support Staff	9	9

16 OPERATING LEASE COMMITMENTS

The Society is committed to making annual payments of £5,221 (2012: £5,221) to the Chartered Society of Physiotherapists in respect of an operating lease for the sub-tenancy of room C, 49 North Castle Street, Edinburgh expiring in December 2017.

17 PENSION COMMITMENTS

The Society contributes to employee pension schemes. The assets of the schemes are held separately from those of the Society, being invested with insurance companies. Contributions to the schemes are charged to the Income and expenditure account as shown in Note 3.

The Society of Chiropodists and Podiatrists
Notes to the Accounts (continued)
Year ended 31 December 2013

18 RELATED PARTY TRANSACTIONS

The Society has two subsidiaries:

The College of Podiatry, a charity registered in England and Wales, number 1145855, and in Scotland, number SCO43965. The charity broke even on the year and has zero reserves.

The Society of Chiropodists Benevolent Fund, a charity registered in England and Wales, number 205684. The net movement on the fund for 2013 was an increase of £147,807 giving total reserves of £1,014,540.

The Society of Chiropodists Benevolent Fund

The trustees of The Benevolent Fund of The Society of Chiropodists are appointed by Council, and included 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 £1,209 was owed by the Society to the Benevolent Fund in respect of income received by the Society on behalf of the Benevolent Fund. The amount of £1,209 concerned is reported within the figure for Creditors disclosed in Note 11 above.

The College of Podiatry

The Society of Chiropodists and Podiatrists is the sole member under the Companies Act 2006 of The College of Podiatry. Support for the work of the College charity was provided by the Society in the year in the form of a grant of £457,473:

	2013 £	2012 £
Contribution paid by the Society to the College	457,473	-
Donated services performed by the Society on behalf of the College	-	9,973
Rent charged by the Society to the College	36,538	-
Overhead and staff support charged by the Society to the College	207,789	-

At 31 December 2013, £142,391 was due from the College to the Society (2012: £90,027). Included within this was an interest-free loan of £100,000 to the College, repayable after five years.

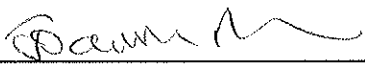
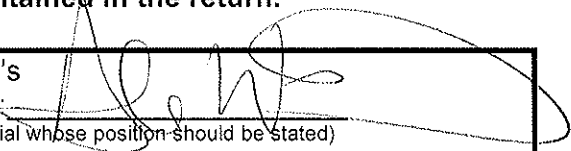
19 EDUCATIONAL ACTIVITIES

From 1 January 2013, activities relating to education have been transferred to The College of Podiatry (see note 18).

SIGNATURES TO THE ANNUAL RETURN

(see notes 76 and 77)

including the accounts and balance sheet contained in the return.

Secretary's Signature: <u></u> Name: <u>JOANNA BROWN</u> Date: <u>21.5.2014</u>	Chairman's Signature: <u></u> (or other official whose position should be stated) Name: <u>ALISON WISHART</u> Date: <u>21.5.2014</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 type="checkbox"/>	NO	<input type="checkbox"/>
HAS THE RETURN OF CHANGE OF OFFICERS BEEN COMPLETED? (see Page 2 and Note 12)	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>
HAS THE RETURN BEEN SIGNED? (see Pages 19 and 21 and Notes 76 and 77)	YES	<input 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 type="checkbox"/>	NO	<input type="checkbox"/>
IS A RULE BOOK ENCLOSED? (see Notes 8 and 78)	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>
A MEMBER'S STATEMENT IS: (see Note 80)	ENCLOSED	<input type="checkbox"/>	TO FOLLOW	<input type="checkbox"/>
HAS THE SUMMARY SHEET BEEN COMPLETED (see Page 17 and Notes 7 and 59)	YES	<input 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)

AUDITORS REPORT TO THE MEMBERS OF THE SOCIETY OF CHIROPODISTS AND PODIATRISTS

We have audited the financial statements of the Society of Chiropodists and Podiatrists for the year ended 31 December 2013 which comprise the income and expenditure, balance sheet and related notes included within the AR21 as set out on pages 3 to 19 of the AR21. These financial statements have been prepared under the historical cost convention and the accounting policies set out therein.

This report is made solely to the Society's members, as a body. Our audit work has been undertaken so that we might state to the Society'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 Society and the Society's members as a body, for our audit work, for this report, or for the opinion we have formed.

Respective responsibilities of Officers and Auditors for the Financial Statements

The Trade Union and Labour Relations (Consolidation) Act 1992 and the Trade Union Reform and Employment Rights Act 1993 require the officers of the Society to keep proper accounting records which give a true and fair view of the state of affairs of the Society and explain its transactions; establish and maintain a satisfactory system of control of the accounting records, cash holdings and all the receipts and remittances; prepare an annual return for the Certification Officer giving a true and fair view of the revenue account and balance sheet and provide members of the Society with a statement of income and expenditure for the year. We have been appointed as auditor under section 33 of the Trade Union and Labour Relations (Consolidation) Act 1992 and report in accordance with Section 36 of that Act. 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 Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of whether the accounting policies are appropriate to the union's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the officers; and the overall presentation of the financial statements.

We read all the financial and non-financial information in the financial statements to identify material inconsistencies with the audited financial statements. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Crowe Clark Whitehill

Opinion on the financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the Society of Chiropodists and Podiatrists' affairs as at 31 December 2013 and of its transactions 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 Trade Union and Labour Relations Act 1992.

Matters on which we report by exception

We have nothing to report in respect of the following matters where the Trade Unions and Labour Relations Act 1992 requires us to report to you if, in our opinion:

- proper accounting records have not been kept;
- a satisfactory systems of control over its accounting records, cash holdings and receipts and remittances has not been maintained; or
- the financial statements are not in agreement with the accounting records or returns.

Crowe Clark Whitehill LLP

Crowe Clark Whitehill LLP
Chartered Accountants and Registered Auditors
London

30 May 2014

AUDITOR'S REPORT (continued)

see preceding page

Signature(s) of auditor or auditors:	CRAVE CLARK WHITEHEAD LLP	
Name(s):	CRAVE CLARK WHITEHEAD	
Profession(s) or Calling(s):	CHARTERED ACCOUNTANTS	
Address(es):	ST BRIDE'S HOUSE 10 SALISBURY SQUARE LONDON EC4Y 8EH	
Date:	30/05/14	
Contact name and telephone number:	TINA ALISON 020 7842 7100	

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