

## Trade Union's details

Name of Trade Union:

The Chartered Society of Physiotherapy

Year ended:

31<sup>st</sup> December 2018

List number:

481T

Head or Main Office address:

14 Bedford Row  
London  
WC1R 4ED

Has the address changed during the year to which the return relates?

Yes

No

X

(Tick as appropriate)

Website address (if available)

www.csp.org.uk

General Secretary:

Karen Middleton

Telephone Number:

020 7306 6159

Contact name for queries regarding the completion of this return:

Ruth Brockbank, Head of Finance

Telephone Number:

020 7314 7864

E-mail:

brockbankr@csp.org.uk

**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: 0330 109 3602.**

**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, Lower Ground Floor, Fleetbank House, 2-6 Salisbury Square, London EC4Y 8JX.**

**-For Unions based in Scotland: Certification Office for Trade Unions and Employers' Associations, Melrose House, 69a George Street, Edinburgh EH2 2JG.**

## 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	13,621	468	53	206	<b>14,348</b>
Female	41,558	1,519	125	696	<b>43,898</b>
<b>Total</b>	<b>55,179</b>	<b>1,987</b>	<b>178</b>	<b>902</b>	<b>A 58,246</b>

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

58,246

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

-

## Change of officers

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

Position held	Name of Officer ceasing to hold office	Name of Officer Appointed	Date of change
Chair of Council	Catherine Pope	Alex MacKenzie	April 2018
Vice-Chair of Council	Philip Hulse	Claire Arditto	April 2018
Member of Council	Tracy Burge	James Benson	April 2018
Member of Council	Glenn Etherington	Fidelma Moran	April 2018
Member of Council	Robert Goddard	Sarah Morton	April 2018
Member of Council	Victoria Goodwin	Rachael Moses	April 2018
Member of Council	Sharon Greensill	Karen Robb	April 2018
Member of Council	Beverley Harden	Barbara Sharp	April 2018
Member of Council	Katrina Kennedy	Shona Thompson	April 2018
Member of Council	Catherine McLoughlin	Marie-Clare Wadley	April 2018
Member of Council	Ruth Squire	Katie Wilkie	April 2018
Member of Council	Jacqueline Waterfield		April 2018
Member of Council	Louise Wright		April 2018
Chair of Trustees of the Chartered Society of Physiotherapy Staff Pension Scheme	Tony Cox	Catherine Pope	March 2018

State whether the union is:

a. A branch of another trade union?

Yes

No

If yes, state the name of that other

b. A federation of trade unions?

Yes

No

## Officers in post

(see note 12)

Please insert a complete list of all officers in post at the end of the year to which this return relates.

<b>Name of Officer</b>	<b>Position held</b>
Alex MacKenzie	Chair of Council
Claire Arditto	Vice-Chair of Council
James Benson	Council member
Fidelma Moran	Council member
Sarah Morton	Council member
Rachael Moses	Council member
Stuart Paterson	Council member
Karen Robb	Council member
Barbara Sharp	Council member
Shona Thompson	Council member
Marie-Clare Wadley	Council member
Katie Wilkie	Council member
Karen Middleton	General Secretary <i>and</i> Trustee of The Chartered Society of Physiotherapy Staff Pension Scheme
Neil Lark	Trustee of The Chartered Society of Physiotherapy Staff Pension Scheme
Catherine Pope	Chair of Trustees of The Chartered Society of Physiotherapy Staff Pension Scheme
Claire Sullivan	Trustee of The Chartered Society of Physiotherapy Staff Pension Scheme
Pip White	Trustee of The Chartered Society of Physiotherapy Staff Pension Scheme





## Analysis of benefit expenditure shown at general fund

(see notes 21 to 23)

	£		£
Representation – Employment Related Issues	2,559,000	<b>brought forward</b>	4,309,000
		Education and Training services	2,696,000
Representation – Non Employment Related Issues	-		
		Negotiated Discount Services	-
Communications	1,750,000		
		Salary Costs	-
Advisory Services	-		
		Other Benefits and Grants (specify)	
		Public relations	2,643,000
Dispute Benefits	-	Events	286,000
		Professional liability insurance	1,350,000
Other Cash Payments	-		
<b>carried forward</b>	4,309,000	<b>Total (should agree with figure in General Fund)</b>	11,284,000



(See notes 21 to 23)

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

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



(See notes 21 to 23)

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

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

## Political fund account

(see notes 24 to 33)

<b>Political fund account 1</b>	<b>To be completed by trade unions which maintain their own political fund</b>		
<b>Income</b>	Members contributions and levies	£	
	Investment income (as at page 12)	£	
	Other income (specify)	£	
	Total other income as specified		
	Total income		
Expenditure under section (82) of the Trade Union and Labour Relations (Consolidation) Act 1992 on purposes set out in section (72) (1) where consolidation of expenditures from the political funds exceeds £2,000 during the period			
<b>Expenditure A</b> (as at page i)		£	
<b>Expenditure B</b> (as at page ii)		£	
<b>Expenditure C</b> (as at page iii)		£	
<b>Expenditure D</b> (as at page iv)		£	
<b>Expenditure E</b> (as at page v)		£	
<b>Expenditure F</b> (as at page vi)		£	
<b>Non-political expenditure</b> (as at page vii)		£	
	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		
<b>Political fund account 2</b>	<b>To be completed by trade unions which act as components of a central trade</b>		
<b>Income</b>	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		
<b>Expenditure</b>	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		
	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		





## Political fund account expenditure (c)

Expenditure under section 72 (1) (c) of the Trade Union and Labour Relations (Consolidation) Act.

To be completed where total expenditure from the political fund exceeds £2,000  
during the period to which return relates.

Expenditure in connection with the registration of electors, the candidature of any person, the selection of any candidate or the holding of any ballot by the union in connection with any election to a political office

Title and Date of election	Name of political party/organisation	Name of candidate, organisation or political party (see note 33(iii))	£
<b>Total</b>			









## Expenditure from the political fund not falling within section 72(1) of the trade union & labour relations (consolidation) act 1992

For expenditure not falling within section 72(1) the required information is-

(a) the nature of each cause or campaign for which money was expended, and the total amount expended in relation to each one	£
Total Total expenditure	
(b) the name of each organisation to which money was paid (otherwise than for a particular cause or campaign), and the total amount paid to each one	£
Total Total expenditure	
(c) the total amount of all other money expended	£
Total Total expenditure	

## Analysis of administrative expenses and other outgoings excluding amounts charged to political fund accounts

(see notes 34 and 35)

	£
<b>Administrative Expenses</b>	
Remuneration and expenses of staff	1,762,000
Salaries and Wages included in above	£ 1,748,000
Auditors' fees	26,000
Legal and Professional fees	71,000
Occupancy costs	663,000
Stationery, printing, postage, telephone, etc.	83,000
Expenses of Executive Committee (Head Office)	173,000
Expenses of conferences	100,000
Other administrative expenses (specify)	
Staff training and recruitment	123,000
Maintenance of office equipment	35,000
Bank charges	9,000
IT costs	594,000
Branch representatives	5,000
Miscellaneous items	1,000
<b>Other Outgoings</b>	
Interest payable:	
Bank loans (including overdrafts)	-
Mortgages	-
Other loans	-
Depreciation	674,000
Taxation	-
Outgoings on land and buildings (specify)	-
Other outgoings (specify)	
Payments to associated charities	380,000
Loss on revaluation of investments	88,000
<b>Total</b>	<b>4,787,000</b>
Charged to:	General Fund (Page 3) 4,787,000



## Analysis of investment income

(see notes 47 and 48)

	Political Fund £		Other Fund(s) £
Rent from land and buildings	-		-
Dividends (gross) from:			
Equities (e.g. shares)	-		136,000
Interest (gross) from:			
Government securities (Gilts)	-		-
Mortgages	-		-
Local Authority Bonds	-		-
Bank and Building Societies	-		29,000
Other investment income (specify)	-		-
			165,000
		Total investment income	165,000
		Credited to:	
		General Fund (Page 3)	165,000
		Fund (Account )	
		Fund (Account )	
		Fund (Account )	
		Fund (Account )	
		Fund (Account )	
		Political Fund	
		Total Investment Income	165,000

**Balance sheet as at**

31 December 2018

(see notes 49 to 52)

Previous Year		£	£
	<b>Fixed Assets</b> (at page 14)		14,042,000
	<b>Investments</b> (as per analysis on page 15)		
	Quoted (Market value £ 5,969,000 )	5,969,000	
	Unquoted	-	
	<b>Total Investments</b>		5,969,000
	<b>Other Assets</b>		
	Loans to other trade unions	-	
	Sundry debtors	2,035,000	
	Cash at bank and in hand	5,688,000	
	Income tax to be recovered	-	
	Stocks of goods	-	
	Others (specify)	-	
	<b>Total of other assets</b>		7,723,000
	<b>Total assets</b>		27,734,000
	General Fund (Account 1)		15,410,000
	Legal Reserve (Account 2)		116,000
	Board and Branch Reserves Fund (Account 3)		146,000
	Property Revaluation Reserve		9,472,000
	Pension Reserve		(20,489,000)
	<b>Liabilities</b>		
	Amount held on behalf of central trade union political fund	-	
	Loans: From other trade unions	-	
	Loans: Other	-	
	Bank overdraft	-	
	Tax payable	-	
	Sundry creditors	(958,000)	
	Accrued expenses	(1,095,000)	
	Provisions	(380,000)	
	Other liabilities: pension fund deficit	(20,489,000)	
	Other liabilities: subscriptions in advance	(157,000)	
	<b>Total liabilities</b>		(23,079,000)
	<b>Total assets</b>		27,734,000

## Fixed assets account

(see notes 53 to 57)

	Land and Buildings		Furniture and Equipment £	Motor Vehicles £	Not used for union business £	Total £
	Freehold £	Leasehold £				
<b>Cost or Valuation</b>						
At start of year	11,500,000	-	4,797,000	-	-	16,297,000
Additions	8,000	-	339,000	-	-	347,000
Disposals	-	-	-	-	-	-
Revaluation/Transfers	1,292,000	-	-	-	-	1,292,000
At end of year	12,800,000	-	5,136,000	-	-	17,936,000
<b>Accumulated Depreciation</b>						
At start of year	-	-	(3,332,000)	-	-	(3,332,000)
Charges for year	(112,000)	-	(562,000)	-	-	(674,000)
Disposals	-	-	-	-	-	-
Revaluation/Transfers	112,000	-	-	-	-	112,000
At end of year	-	-	(3,894,000)	-	-	(3,894,000)
<b>Net book value at end of year</b>	12,800,000	-	1,242,000	-	-	14,042,000
<b>Net book value at end of previous year</b>	11,500,000	-	1,465,000	-	-	12,965,000

## Analysis of investments

(see notes 58 and 59)

<b>Quoted</b>	All Funds Except Political Funds £	Political Fund £
Equities (e.g. Shares)	-	-
Government Securities (Gilts)	-	-
Other quoted securities (to be specified)		
Unit Trusts	5,969,000	-
<b>Total quoted</b> (as Balance Sheet)	5,969,000	-
Market Value of Quoted Investment	5,969,000	-
<b>Unquoted</b>		
Equities	-	-
Government Securities (Gilts)	-	-
Mortgages	-	-
Bank and Building Societies	-	-
Other unquoted investments (to be specified)	-	-
<b>Total unquoted</b> (as Balance Sheet)	-	-
Market Value of Unquoted Investments	-	-

## Analysis of investment income (controlling interests)

(see notes 60 and 61)

<b>Does the union, or any constituent part of the union, have a controlling interest in any limited company?</b>		YES <input type="checkbox"/>	NO <input checked="" type="checkbox"/>
If YES name the relevant companies:			
Company name	Company registration number (if not registered in England & Wales, state where registered)		
<b>Are the shares which are controlled by the union registered in the names of the union's trustees?</b>		YES <input type="checkbox"/>	NO <input checked="" 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 62 to 73)

	<b>All funds except Political Funds £</b>	<b>Political Funds £</b>	<b>Total Funds £</b>
<b>Income</b>			
From Members	16,935,000	-	16,935,000
From Investments	165,000	-	165,000
Other Income (including increases by revaluation of assets, actuarial gain)	3,775,000	-	3,775,000
<b>Total Income</b>	20,875,000	-	20,875,000
<b>Expenditure</b> (including decreases by revaluation of assets)	(17,179,000)	-	(17,179,000)
<b>Total Expenditure</b>	(17,179,000)	-	(17,179,000)
<b>Funds at beginning of year</b> (including reserves)	959,000	-	959,000
<b>Funds at end of year</b> (including reserves)	4,655,000	-	4,655,000
<b>Assets</b>			
	Fixed Assets		14,042,000
	Investment Assets		5,969,000
	Other Assets		7,723,000
	<b>Total Assets</b>		27,734,000
<b>Liabilities</b>			
	<b>Total Liabilities</b>		(23,079,000)
<b>Net assets (Total Assets less Total Liabilities)</b>			4,655,000

## Information on Industrial action ballots

(see notes 74 to 80)

**Did the union hold any ballots in respect of industrial action during the return period?**

**YES NO**

If Yes How many ballots were held:

For each ballot held please complete the information below:

### Ballot 1

Number of individuals who were entitled to vote in the ballot

#### Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question  1

Number of Individuals answering "No" to the question  2

Number of invalid or otherwise spoiled voting papers returned  3

**\* 1-3 should total "Number of votes cast in the ballot"**

Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot **Y / N**

Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)? **Y / N**

If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot **Y / N**

### Ballot 2

Number of individuals who were entitled to vote in the ballot

#### Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question  1

Number of Individuals answering "No" to the question  2

Number of invalid or otherwise spoiled voting papers returned  3

**\* 1-3 should total "Number of votes cast in the ballot"**

Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot **Y / N**

Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)? **Y / N**

If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot **Y / N**

**For additional ballots please continue on next page**

**Ballot 3**

Number of individuals who were entitled to vote in the ballot

**Number of votes cast in the ballot**

Number of Individuals answering "Yes" to the question [ ] 1

Number of Individuals answering "No" to the question [ ] 2

Number of invalid or otherwise spoiled voting papers returned [ ] 3

**\* 1-3 should total "Number of votes cast in the ballot"**

Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot **Y / N**

Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)? **Y / N**

If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot **Y / N**

**Ballot 4**

Number of individuals who were entitled to vote in the ballot

**Number of votes cast in the ballot**

Number of Individuals answering "Yes" to the question [ ] 1

Number of Individuals answering "No" to the question [ ] 2

Number of invalid or otherwise spoiled voting papers returned [ ] 3

**\* 1-3 should total "Number of votes cast in the ballot"**

Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot **Y / N**

Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)? **Y / N**

If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot **Y / N**

**Ballot 5**

Number of individuals who were entitled to vote in the ballot

**Number of votes cast in the ballot**

Number of Individuals answering "Yes" to the question [ ] 1

Number of Individuals answering "No" to the question [ ] 2

Number of invalid or otherwise spoiled voting papers returned [ ] 3

**\* 1-3 should total "Number of votes cast in the ballot"**

Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot **Y / N**

Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)? **Y / N**

If yes, were the number of individuals answering "Yes" to the question(or each question) at least 40% of the number of individuals who were entitled to vote in the ballot **Y / N**

**Use a continuation sheet if necessary**

# Information on Industrial action

(see note 81)

## \*Categories of Nature of Trade Dispute :

A: terms and conditions of employment, or the physical conditions in which any workers are required to work;

B: engagement or non-engagement, or termination or suspension of employment or the duties of employment, of one or more workers;

C: allocation of work or the duties of employment between workers or groups of workers;

D: matters of discipline;

E: a worker's membership or non-membership of a trade union;

F: facilities for officials of trade unions;

G: machinery for negotiation or consultation, and other procedures, relating to any of the above matters, including the recognition by employers or employers' associations of the right of a trade union to represent workers in such negotiation or consultation or in the carrying out of such procedures

## Did Union members take industrial action during the return period in response to any inducement on the part of the Union? YES/ NO

If YES, for each industrial action taken please complete the information below:

### Industrial Action 1

1. please tick the nature of the trade dispute for which industrial action was taken using the categories\* below:

A  B  C  D  E  F  G

2. Dates of the industrial action taken:

3. Number of days of industrial action:

4. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

### Industrial Action 2

1. please tick the nature of the trade dispute for which industrial action was taken using the categories\* below:

A  B  C  D  E  F  G

2. Dates of the industrial action taken:

3. Number of days of industrial action:

4. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

### Industrial Action 3

1. please tick the nature of the trade dispute for which industrial action was taken using the categories\* below:

A  B  C  D  E  F  G

2. Dates of the industrial action taken:

3. Number of days of industrial action:

4. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

use a continuation page if necessary

**Industrial Action 4**

1. please tick the nature of the trade dispute for which industrial action was taken using the categories\* below:

A  B  C  D  E  F  G

2. Dates of the industrial action taken:  
3. Number of days of industrial action:  
4. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

**Industrial Action 5**

1. please tick the nature of the trade dispute for which industrial action was taken using the categories\* below:

A  B  C  D  E  F  G

2. Dates of the industrial action taken:  
3. Number of days of industrial action:  
4. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

**Industrial Action 6**

1. please tick the nature of the trade dispute for which industrial action was taken using the categories\* below:

A  B  C  D  E  F  G

2. Dates of the industrial action taken:  
3. Number of days of industrial action:  
4. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

**Industrial Action 7**

1. please tick the nature of the trade dispute for which industrial action was taken using the categories\* below:

A  B  C  D  E  F  G

2. Dates of the industrial action taken:  
3. Number of days of industrial action:  
4. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

**Industrial Action 8**

1. please tick the nature of the trade dispute for which industrial action was taken using the categories\* below:

A  B  C  D  E  F  G

2. Dates of the industrial action taken:  
3. Number of days of industrial action:  
4. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

## Notes to the accounts

(see notes 82 and 83)

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

I have attached a copy of the CSP's Annual Accounts.

## Accounting policies

(see notes 84 and 85)

I have attached a copy of the CSP's Annual Accounts.

## Signatures to the annual return

(see notes 86 and 87)

**including the accounts and balance sheet contained in the return. Please send the return with the original signatures. Copies will not be accepted.**

Secretary's Signature:



Name: KAREN MIDDLETON

Date: 22 MAY 2019

Chairman's Signature:

(or other official whose position should be stated)



Name: ALEX MACKENZIE

Date: 22 MAY 2019

## Checklist

(see notes 88 and 89)

(please tick as appropriate)

Has the return of change of officers been completed? (see Page 2 and Note 12)	Yes	X	No	
Has the list of officers in post been completed? (see Page 2a and Note 12)	Yes	X	No	
Has the return been signed? (see Pages 23 and 25 and Notes 86 and 95)	Yes	X	No	
Has the auditor's report been completed? (see Pages 24 and 25 and Notes 2 and 92)	Yes	X	No	
Is a rule book enclosed? (see Notes 8 and 88)	Yes		No	X
A member's statement is: (see Note 104)	Enclosed		To follow	X
Has the summary sheet been completed? (see Page 17 and Notes 7 and 62)	Yes	X	No	
Has the membership audit certificate been completed? (see Page i to iii and Notes 97 to 103)	Yes	X	No	

## Checklist for auditor's report

(see notes 90 to 96)

The checklist below is for guidance. A report is still required either set out overleaf or by way of an attached auditor's report that covers the 1992 Act requirements.

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 92 and 93)

Please explain in your report overleaf or attached.

Yes – please see attached extract from the Annual Accounts.

2. 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 note 92)

Please explain in your report overleaf or attached.

Yes – please see attached extract from the Annual Accounts.

3. Your auditors or auditor must include in their report the following wording:

**In our opinion the financial statements:**

- give a true and fair view of the matters to which they relate to.
- have been prepared in accordance with the requirements of the section 28 to 36 of the Trade Union and Labour Relations (consolidation) Act 1992.



## Auditor's report (continued)

Signature(s) of auditor or auditors:	BDO LLP		
Name(s):	Julia Poulter, for and on behalf of BDO LLP		
Profession(s) or Calling(s):	Auditor		
Address(es):	55 Baker Street, London, W1U 7EU		
Date:	23 <sup>rd</sup> May 2019		
Contact name for enquiries and telephone number:	020 7486 5888		

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

# The Chartered Society of Physiotherapy

## INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE CHARTERED SOCIETY OF PHYSIOTHERAPY

For the year ended 31 December 2018

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### **Opinion**

We have audited the financial statements of the Chartered Society of Physiotherapy ("the Union") for the year ended 31 December 2018 which comprise the Statement of Comprehensive Income, the balance sheet, the statement of cash flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the Union's affairs as at 31 December 2018 and of its surplus 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 (Consolidation) Act 1992.

### **Basis for opinion**

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

### **Conclusions relating to going concern**

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the Officers' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Officers have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the Union's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

### **Other information**

The Officers are responsible for the other information. The other information comprises the Introduction to the financial statements, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

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

# The Chartered Society of Physiotherapy

## INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE CHARTERED SOCIETY OF PHYSIOTHERAPY

For the year ended 31 December 2018

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In the light of the knowledge and understanding of the Union and its environment obtained in the course of the audit, we have not identified material misstatements in the Introduction to the financial statements.

We have nothing to report in respect of the following matters in relation to which the Trade Union and Labour Relations (Consolidation) Act 1992 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 Union has not maintained a satisfactory system of controls over transactions; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

### Responsibilities of Officers

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

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

### Auditor's responsibilities for the audit of the financial statements

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

A further description of our responsibilities for the audit of the financial statements is located at the Financial Reporting Council's website at:

<https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

### Use of our report

This report is made solely to the Union's members, as a body, in accordance with the Trade Union and Labour Relations (Consolidation) Act 1992. Our audit work has been undertaken so that we might state to the Union'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 Union and the Union's members as a body, for our audit work, for this report, or for the opinions we have formed.

BDO LLP

### Julia Poulter (Senior Statutory Auditor)

For and on behalf of BDO LLP, statutory auditor  
London

Date 23<sup>rd</sup> May 2019

BDO LLP is a limited liability partnership registered in England and Wales (with registered number OC305127).

**Membership audit certificate**  
**made in accordance with section 24ZD of the**  
**Trade Union and Labour Relations (Consolidation) Act 1992**  
(See notes 97 to 103)

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

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

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

YES

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 (continued)

Signature of assurer	BDO LLP
Name	Julia Poulter, for and on behalf of BDO LLP
Address	55 Baker Street, London, W1U 7EU
Date	23 <sup>rd</sup> May 2019
Contact name and telephone number	020 7486 5888