

Form AR21

Trade Union and Labour Relations (Consolidation) Act 1992

Annual Return for a Trade Union

Name of Trade Union:	The Chartered Society of Physiotherapy				
Year ended:	31st December 2020				
List no:	481T				
Head or Main Office address:	3rd Floor South				
	Chancery Exchange				
	10 Furnival Street				
	London				
Postcode	EC4A 1AB				
Website address (if available)	www.csp.org.uk				
Has the address changed during the year to which the return relates?	Yes	<input checked="" type="checkbox"/>	No	<input type="checkbox"/>	('X' in appropriate box)
General Secretary:	Karen Middleton				
Telephone Number:	0207306666				
Contact name for queries regarding the completion of this return	Meera Selvarajah, Lead Finance Business Partner				
Telephone Number:	02073067864				
E-mail:	selvarajahm@cp.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

You should send the annual return to the following email address stating the name of the union in subject:

For Unions based in England and Wales: returns@certoffice.org

For Unions based in Scotland: ymw@tcyoung.co.uk

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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	14,773	532	51	250	15,606
Female	42,784	1,556	132	700	45,172
Other					
Total	57,557	2,088	183	950	A 60,778

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

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

60,778

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

State whether the union is:

a. A branch of another trade union?

Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>
------------------------------	--

If yes, state the name of that other union:

b. A federation of trade unions?

Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>
------------------------------	--

If yes, state the number of affiliated unions:

and names:

Officers in post

(see note 12)

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

Name of Officer	Position held
Chair of Council	Alex MacKenzie
Vice-Chair of Council	Katie Wilkie
Member of Council	James Benson
Member of Council	Fidelma Moran
Member of Council	Sarah Morton
Member of Council	Rachael Moses
Member of Council	Stuart Paterson
Member of Council	Karen Robb
Member of Council	Barbara Sharp
Member of Council	Shona Thompson
Member of Council	Marie-Clare Wadley
Member of Council	Claire Arditto
Member of Council	Ishmael Beckford
General Secretary and Trustee of the Chartered	Karen Middleton
Trustee of the Chartered Society of Physiothera	Ian Taylor
Chair of Trustees of the Chartered Society of Ph	Catherine Pope
Trustee of the Chartered Society of Physiothera	Claire Sullivan
Trustee of the Chartered Society of Physiothera	Adam Morgan
Trustee of the Chartered Society of Physiothera	Toby Simon

General Fund

(see notes 13 to 18)

	£	£
Income		
From Members: Contributions and Subscriptions		18,179,414
From Members: Other income from members (specify)		
Total other income from members		
Total of all income from members		18,179,414
Investment income (as at page 12)		147,422
Other Income		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)	1,547,741	
Total of other income (as at page 4)		1,547,741
		19,874,577
Total income		923,000
Interfund Transfers IN		
Expenditure		
Benefits to members (as at page 5)		12,175,962
Administrative expenses (as at page 10)		5,519,283
Federation and other bodies (specify)		
Total expenditure Federation and other bodies		
Taxation		
Total expenditure		17,695,245
Interfund Transfers OUT		3,315,000
Surplus (deficit) for year		2,179,332
Amount of general fund at beginning of year		15,043,000
Amount of general fund at end of year		14,830,332

Analysis of income from federation and other bodies and other income

(see notes 19 and 20)

Description	£
Federation and other bodies	
Total federation and other bodies	
Any Other Sources	
Education Income	73,739
Grants	766,250
Income from Events	189,773
Income from Periodicals	376,874
Miscellaneous	141,106
Total other sources	1,547,741
Total of all other income	1,547,741

Analysis of benefit expenditure shown at the General Fund

(see notes 21 to 23)

			£
Representation – Employment Related Issues		brought forward	3,801,001
	2,298,879	Advisory Services	
Representation – Non Employment Related Issues		Other Cash Payments	
		Education and Training services	3,650,447
Communications		Negotiated Discount Services	
	1,502,123	Other Benefits and Grants (specify)	
Dispute Benefits		Public Relations	3,017,174
		Events	210,536
		Professional Liability Insurance	1,496,803
carried forward	3,801,001	Total (should agree with figure in General Fund)	12,175,962

(See notes 21 and 23)

Fund 2		Fund Account	
Name:	Property revaluation fund	£	£
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
	Interfund Transfers IN		77,000
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		1,690,000
	Total Expenditure		1,690,000
	Interfund Transfers OUT		
	Surplus (Deficit) for the year		-1,690,000
	Amount of fund at beginning of year		9,349,000
	Amount of fund at the end of year (as Balance Sheet)		7,736,000
	Number of members contributing at end of year		60,778

Fund 3		Fund Account	
Name:	Investment Revaluation Fund	£	£
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Gain during the year (valuation)		285,000
	Total other income as specified		285,000
	Total Income		285,000
	Interfund Transfers IN		
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	Interfund Transfers OUT		
	Surplus (Deficit) for the year		285,000
	Amount of fund at beginning of year		481,000
	Amount of fund at the end of year (as Balance Sheet)		766,000
	Number of members contributing at end of year		60,778

(See notes 21 and 23)

Fund 4		Fund Account	
Name:	Pension Reserve Fund	£	£
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Pensions Repayment Plan		1,030,000
	Total other income as specified		1,030,000
	Total Income		1,030,000
	Interfund Transfers IN		1,030,000
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		12,107,000
	Total Expenditure		12,107,000
	Interfund Transfers OUT		923,000
	Surplus (Deficit) for the year		-11,077,000
	Amount of fund at beginning of year		-25,177,000
	Amount of fund at the end of year (as Balance Sheet)		-36,147,000
	Number of members contributing at end of year		60,778

Fund 5		Fund Account	
Name:	Future Pension Volatility Mitigation Fund	£	£
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
	Interfund Transfers IN		3,209,000
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	Interfund Transfers OUT		1,030,000
	Surplus (Deficit) for the year		
	Amount of fund at beginning of year		1,171,000
	Amount of fund at the end of year (as Balance Sheet)		3,350,000
	Number of members contributing at end of year		60,778

(See notes 21 and 23)

Fund 6		Fund Account	
Name:	Legal Fund	£	£
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
	Interfund Transfers IN		
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	Interfund Transfers OUT		
	Surplus (Deficit) for the year		
	Amount of fund at beginning of year		116,000
	Amount of fund at the end of year (as Balance Sheet)		116,000
	Number of members contributing at end of year		60,778

Fund 7		Fund Account	
Name:	Board and Branch Reserves Fund	£	£
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
	Interfund Transfers IN		29,000
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	Interfund Transfers OUT		
	Surplus (Deficit) for the year		
	Amount of fund at beginning of year		134,000
	Amount of fund at the end of year (as Balance Sheet)		163,000
	Number of members contributing at end of year		60,778

(See notes 21 and 23)

Fund 8		Fund Account	
Name:		£	£
Income	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
	Interfund Transfers IN		
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	Interfund Transfers OUT		
	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 9		Fund Account	
Name:		£	£
Income	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
	Interfund Transfers IN		
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	Interfund Transfers OUT		
	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		

Political fund account

(see notes 24 to 33)

£

£

Political fund account 1		To be completed by trade unions which maintain their own political fund	
	Income		
	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			
	Expenditure A (as at page i)		
	Expenditure B (as at page ii)		
	Expenditure C (as at page iii)		
	Expenditure D (as at page iv)		
	Expenditure E (as at page v)		
	Expenditure F (as at page vi)		
	Non-political expenditure (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 <u>Balance Sheet</u>)	
		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 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	
		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	

The following pages 9i to 9vii relate to the Political Fund Account Expenditure

Political fund account expenditure (a)

Expenditure under section 72 (1) (a) 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.

Contribution to the funds of, or on the payment of expenses incurred directly or indirectly by a political party

Name of political party in relation to which money was expended	Total amount spent during the period £
Total	

Political fund account expenditure (b)

Expenditure under section 72 (1) (a) 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 of money on the provision of any services or property for use by or on behalf of any political party	
Name of political party to which payment was made	Total amount paid during the period
	£
Total	

Political fund account expenditure (d)

Expenditure under section 72 (1) (a) 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 on the maintenance of any holder of political office	
Name of office holder	£
Total	

Political fund account expenditure (e)

Expenditure under section 72 (1) (a) 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.

The expenditure of money on the holding of any conference or meeting by or on behalf of a political party or of any other meeting the main purpose of which is the transaction of business in connection with a political party

Name of political party	£
Total	

Political fund account expenditure (f)

Expenditure under section 72 (1) (a) 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

On the production, publication or distribution of any literature, document, film, sound recording or advertisement the main purpose of which is to persuade people to vote for a political party or candidate or to persuade them not to vote for a political party or candidate

Name of organisation or political party	£
Total	

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 expenditure

(b) the name of each organisation to which money was paid (otherwise than for a particular cause of campaign), and the total amount paid to each one	£

Total expenditure

(c) the total amount of all other money expended	£

Total expenditure

Total of all expenditures

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

(see notes 34 and 35)

		£
Administrative Expenses		
Remuneration and expenses of staff		2,019,952
Salaries and Wages included in above	1,974,326	
Auditors' fees		43,165
Legal and Professional fees		114,503
Occupancy costs		548,397
Stationery, printing, postage, telephone, etc.		125,608
Expenses of Executive Committee (Head Office)		85,923
Expenses of conferences		375
Other administrative expenses (specify)		
IT Costs		743,401
Bank Charges		21,623
Branch Representation		-141
Maintainance of Office Equipment		37,311
Miscellaneous Items		69,890
Staff Training and Recruitment		208,228
Other Outgoings		
Depreciation		579,443
Pension Finance Charge		538,000
Pension Service Costs		384,000
Outgoings on land and buildings (specify)		
Loss during year (Property Valuation)		1,689,605
Other outgoings (specify)		
Actuarial Gain (Pensions)		12,107,000
Pension Repayment Plan		
Total		19,316,283
Charged to:		
General Fund (Page 3)		5,519,283
Property revaluation fund		1,690,000
Investment Revaluation Fund		
Pension Reserve Fund		12,107,000
Future Pension Volatility Mitigation Fund		
Legal Fund		
Board and Branch Reserves Fund		
Total		19,316,283

Analysis of officials' salaries and benefits

(see notes 36 to 46 below)

Office held	Gross Salary £	Employers N.I. contributions £	Benefits		Total £	
			Pension Contributions £	Other Benefits		
				Description		Value £
General Secretary and Trustee of the Chartered Society of Physiotherapy Staff Pension Scheme	130,162	16,755	22,020		168,937	

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)			133,883
Interest (gross) from:			
Government securities (Gilts)			
Mortgages			
Local Authority Bonds			
Bank and Building Societies			13,540
Other investment income (specify)			
			147,422
		Total investment income	147,422
		Credited to:	
		General Fund (Page 3)	147,422
		Property revaluation fund	
		Investment Revaluation Fund	
		Pension Reserve Fund	
		Future Pension Volatility Mitigation Fund	
		Legal Fund	
		Board and Branch Reserves Fund	
		Political Fund	
		Total Investment Funds	147,422

Balance sheet as at

(see notes 49 to 52)

Previous Year		£	£
	Fixed Assets (at page 14)		10,969,000
	Investments (as per analysis on page 15)		
	Quoted (Market value £ (6,824,000))		6,824,000
	Unquoted		
	Total Investments		6,824,000
	Other Assets		
	Loans to other trade unions		
	Sundry debtors		2,415,000
	Cash at bank and in hand		10,253,000
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
	Total of other assets		12,668,000
	Total assets		30,461,000
15,043,000	General fund (page 3)		14,830,332
9,349,000	Property revaluation fund		7,736,000
481,000	Investment Revaluation Fund		766,000
-25,177,000	Pension Reserve Fund		-36,147,00
1,171,000	Future Pension Volatility Mitigation Fund		0 3,350,000
116,000	Legal Fund		116,000
134,000	Board and Branch Reserves Fund		163,000
	Political Fund Account		
	Liabilities		
	Amount held on behalf of central trade union political fund		
	Sundry Creditors		1,931,000
	Accrued Expenses		1,452,000
	Subscriptions in Advance		118,000
	Pension Fund Deficit		37,177,000
	Total liabilities		40,678,000
	Total assets		30,461,000

Fixed assets account

(see notes 53 to 57)

	Land and Buildings		Furniture and Equipment £	Motor Vehicles £	Not used for union business £	Total £
	Freehold £	Leasehold £				
Cost or Valuation						
At start of year	12,300,000		5,293,000			17,593,000
Additions	41,000		165,000			206,000
Disposals						
Revaluation/Transfers	-1,841,000					-1,841,000
At end of year	10,500,000		5,458,000			15,958,000
Accumulated Depreciation						
At start of year			4,560,000			4,560,000
Charges for year	151,000		429,000			580,000
Disposals						
Revaluation/Transfers	-151,000					-151,000
At end of year			4,989,000			4,989,000
Net book value at end of year	10,500,000		469,000			10,969,000
Net book value at end of previous year	12,300,000		732,000			13,032,000

Analysis of investments

(see notes 58 and 59)

	All Funds Except Political Funds £	Political Fund £
Quoted		
Equities (e.g. Shares)		
Government Securities (Gilts)	6,824,000	
Other quoted securities (to be specified)		
Total quoted (as Balance Sheet)	6,824,000	
Market Value of Quoted Investment	6,824,000	
Unquoted		
Equities		
Government Securities (Gilts)		
Mortgages		
Bank and Building Societies		
Other unquoted investments (to be specified)		
Total unquoted (as Balance Sheet)		
Market Value of Unquoted Investments		

Analysis of investment income (controlling interests)

(see notes 60 and 61)

Does the union, or any constituent part of the union, have a controlling interest in any limited company?

Yes <input style="width: 40px; height: 20px;" type="checkbox"/>	No <input checked="" style="width: 40px; height: 20px;" type="checkbox"/>
---	---

If YES name the relevant companies:

Company name	Company registration number (if not registered in England & Wales, state where registered)

Are the shares which are controlled by the union registered in the names of the union's trustees?

Yes <input style="width: 40px; height: 20px;" type="checkbox"/>	No <input style="width: 40px; height: 20px;" 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)

	All funds except Political Funds	Political Funds £	Total Funds £
Income			
From Members	18,179,414		18,179,414
From Investments	147,422		147,422
Other Income (including increases by revaluation of assets)	2,862,741		2,862,741
Total Income	21,189,577		21,189,577
Expenditure (including decreases by revaluation of assets)			
Total Expenditure	31,492,245		31,492,245
Funds at beginning of year (including reserves)	1,117,000		1,117,000
Funds at end of year (including reserves)	-10,215,668		-9,185,668
Assets			
Fixed Assets			10,969,000
Investment Assets			6,824,000
Other Assets			12,668,000
		Total Assets	30,461,000
Liabilities		Total Liabilities	39,676,668
Net Assets (Total Assets less Total Liabilities)			-9,185,668

Summary sheet

(see notes 62 to 73)

	All funds except Political Funds £	Political Funds £	Total Funds £
Income			
From Members			
From Investments			
Other Income (including increases by revaluation of assets)			
Total Income			
Expenditure (including decreases by revaluation of assets)			
Total Expenditure			
Funds at beginning of year (including reserves)			
Funds at end of year (including reserves)			
Assets			
Fixed Assets			
Investment Assets			
Other Assets			
		Total Assets	
Liabilities			
		Total Liabilities	
Net Assets (Total Assets less Total Liabilities)			

Ballots & Industrial Action- If you have 6 or more entries for either of these, please complete the Excel Spreadsheet

(see notes 74 to 80)

Did the union hold any ballots in respect of industrial action during the return period?		<input type="text" value="No"/>
If Yes How many ballots were held: <input style="width: 50px;" type="text"/>		
For each ballot held please complete the information below:		
Ballot 1		
Number of individual who were entitled to vote in the ballot	<input style="width: 100%;" type="text"/>	
Number of votes cast in the ballot		
Number of Individuals answering "Yes" to the question	<input style="width: 100%;" type="text"/>	1
Number of individuals answering "No" to the question	<input style="width: 100%;" type="text"/>	2
Number of invalid or otherwise spoiled voting papers returned	<input style="width: 100%;" type="text"/>	3
		1-3 should total "Number of votes cast"
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	<input style="width: 100%;" type="text"/>	
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input style="width: 100%;" type="text"/>	
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	<input style="width: 100%;" type="text"/>	
Ballot 2		
Number of individual who were entitled to vote in the ballot	<input style="width: 100%;" type="text"/>	
Number of votes cast in the ballot		
Number of Individuals answering "Yes" to the question	<input style="width: 100%;" type="text"/>	1
Number of individuals answering "No" to the question	<input style="width: 100%;" type="text"/>	2
Number of invalid or otherwise spoiled voting papers returned	<input style="width: 100%;" type="text"/>	3
		1-3 should total "Number of votes cast"
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	<input style="width: 100%;" type="text"/>	
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input style="width: 100%;" type="text"/>	
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	<input style="width: 100%;" type="text"/>	
Ballot 3		
Number of individual who were entitled to vote in the ballot	<input style="width: 100%;" type="text"/>	
Number of votes cast in the ballot		
Number of Individuals answering "Yes" to the question	<input style="width: 100%;" type="text"/>	1
Number of individuals answering "No" to the question	<input style="width: 100%;" type="text"/>	2
Number of invalid or otherwise spoiled voting papers returned	<input style="width: 100%;" type="text"/>	3
		1-3 should total "Number of votes cast"
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	<input style="width: 100%;" type="text"/>	
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input style="width: 100%;" type="text"/>	
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	<input style="width: 100%;" type="text"/>	

Ballots & Industrial Action: If you have 6 or more entries for either of these, please complete the Excel Spreadsheet

Ballot 4

Number of individual 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"

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

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

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

Ballot 5

Number of individual 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"

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

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

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

Ballot 6

Number of individual 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"

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

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

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

Ballots and Industrial Action: If you have 6 or more entries for either of these, please complete the Excel Spreadsheet

(see note 81)

***Categories of Nature of Trade Dispute**

- A: terms and conditions of employment, or the physical conditions in which any workers require 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: to

3. Number of days of industrial action:

4. Nature of industrial action.

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: to

3. Number of days of industrial action:

4. Nature of industrial action.

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: to

3. Number of days of industrial action:

4. Nature of industrial action.

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: to

3. Number of days of industrial action:

4. Nature of industrial action.

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: to

3. Number of days of industrial action:

4. Nature of industrial action.

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: to

3. Number of days of industrial action:

4. Nature of industrial action.

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: to

3. Number of days of industrial action:

4. Nature of industrial action.

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: to

3. Number of days of industrial action:

4. Nature of industrial action.

Ballots & Industrial Action- If you have 6 or more entries for either of these, please complete the Excel Spreadsheet

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.

Copy of CSP's Annual Accounts attached.

Accounting policies

(see notes 84 and 85)



Signatures to the annual return

(see notes 86 & 87)

Including the accounts and balance sheet contained in the return. Please copy and paste your electronic signature here

Secretary's Signature:		Chairman's Signature:	
			(or other official whose position should be stated)
Name:	Karen Middleton	Name:	Alex MacKenzie
Date:	29 November 2021	Date:	29 November 2021

Checklist

(see notes 88 to 89)

(please tick as appropriate)

Has the return of change of officers been completed? (see Page 2 and Note 12)	Yes	<input checked="" type="checkbox"/>	No	
Has the list of officers in post been completed? (see Page 2 and Note 12)	Yes	<input checked="" type="checkbox"/>	No	
Has the return been signed? (see Pages 23 and 25 and Notes 86 and 95)	Yes	<input checked="" type="checkbox"/>	No	
Has the auditor's report been completed? (see Pages 20 and 21 and Notes 2 and 77)	Yes	<input checked="" type="checkbox"/>	No	
Is a rule book enclosed? (see Notes 8 and 88)	Yes	<input checked="" type="checkbox"/>	No	
A member statement is: (see Note 80)	Enclosed	<input checked="" type="checkbox"/>	To follow	
Has the summary sheet been completed? (see Page 17 and Notes 7 and 62)	Yes	<input checked="" type="checkbox"/>	To follow	
Has the membership audit certificate been completed? (see Page i to iii and Notes 97 and 103)	Yes	<input checked="" type="checkbox"/>	No	

Checklist for auditor's report

(see notes 90 and 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 related? (See section 36(1) and (2) of the 1992 Act and notes 92 and 93)

Please explain in your report overleaf or attached.

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

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

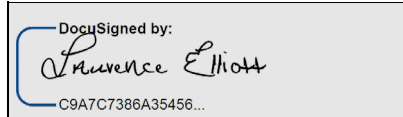
In our opinion the financial statements:

- **give a true and fair view of the matters to which they relate to.**
- **have been prepared in accordance with the requirements of the sections 28, 32 and 36 of the Trade Union and Labour Relations (consolidation) Act 1992.**

Auditor's report (continued)

Audit report attached

Signature(s) of auditor or auditors:



Name(s):

Laurence Elliott, for and on behalf of
BDO LLP

Profession(s) or Calling(s):

Auditor

Address(es):

55 Baker Street, London

Postcode

W1U 7EU

Date

30 November 2021

Contact name for inquiries and
telephone number:

Laurence Elliott, 01293 591 000

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

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 reportign period proceding 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	<small>DocuSigned by:</small> <i>Laurence Elliott</i> <small>C9A7C7386A35456...</small>
Name	Laurence Elliott, for and on behalf of BDO LLP
Address	55 Baker St, London, W1U 7EU.
Date	30 November 2021
Contact name and telephone number	Laurence Elliott, 01293 591 000

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	
Office held	
Date	

The Chartered Society of Physiotherapy

Statement to members issued in connection with the union's annual return for the period ended 31 December 2020

As required by Section 32A of Trade Union and Labour Relations (Consolidation) Act 1992

Income and Expenditure

The total income of the union for the period was £19,874,577 including increases from revaluation of assets and actuarial gains. This amount included payments of £18,179,414 in respect of membership income of the union. The union's total expenditure for the period was £17,695,245, including decreases from revaluation of assets.

Salary paid to and other benefits provided to the General Secretary

The General Secretary of the union was paid £130,162 in respect of salary and £22,020 in respect of pension benefits.

Irregularity statement

A member who is concerned that some irregularity may be occurring, or have occurred, in the conduct of the financial affairs of the union may take steps with a view to investigating further, obtaining clarification and, if necessary, securing regularisation of that conduct.

The member may raise any such concern with such one or more of the following as it seems appropriate to raise it with: the officials of the union, the trustees of the property of the union, the auditor or auditors of the union, the Certification Officer (who is an independent officer appointed by the Secretary of State) and the police.

Where a member believes that the financial affairs of the union have been or are being conducted in breach of the law or in breach of the rules of the union and contemplates bringing civil proceedings against the union or responsible officials or trustees, he should consider obtaining independent legal advice.

Auditor's report

OPINION

In our opinion, the financial statements:

- give a true and fair view of the state of the Society's affairs as at 31 December 2020 and of its result 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.

We have audited the financial statements of The Chartered Society of Physiotherapy (the 'Society') for the year ended 31 December 2020 which comprise the Income and Expenditure Account, 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 FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

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 Society 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 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 audit opinion.

Independence

We remain independent of the Society 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.

CONCLUSIONS RELATING TO GOING CONCERN

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

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

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

OTHER INFORMATION

The Council Members 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 REQUIRE TO REPORT BY EXCEPTION

We have nothing to report in respect of the following matters to which the Trade Union and Labour Relations (Consolidation) Act 1992 requires us to report to you if, in our opinion:

- proper accounting records have not been kept in accordance with the requirements; or
- the Society has not maintained a satisfactory system of controls over its transactions in accordance with the requirements; 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 COUNCIL MEMBERS

As explained more fully in the Statement of Council Members' Responsibilities, the Council Members 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 Council Members 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 Council Members are responsible for assessing the Society'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 Council Members either intend to liquidate the Society or to cease operations, or have no realistic alternative but to do so.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENT

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.

Extent to which the audit was capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:


- We obtained an understanding of the legal and regulatory frameworks through our accumulated knowledge and consideration of sector information that is applicable to the Society. We determined that the most significant which are directly relevant to specific assertions in the financial statements are those related to the financial reporting framework including but not limited to United Kingdom Generally Accepted Accounting Practice and the Trade Union and Labour Relations (Consolidation) Act 1992, The Health and Safety at Work Act 1974, Data Protection Act 2018, Bribery Act 2010 and tax legislation.
- We understood how the Society is complying with those legal and regulatory frameworks by making enquiries to management and those responsible for legal and compliance procedures. We corroborated our enquiries through our review of minutes.
- We assessed the susceptibility of the Society's financial statements to material misstatement, including how fraud might occur by discussing with management where it is considered there was a susceptibility of fraud relating to management override of controls and improper income recognition. In addressing the risk of fraud including the management override of controls, and improper income recognition we tested the appropriateness of journal entries and other adjustments; reviewed application of assessing whether the judgements made in making accounting estimates are indicative of a potential bias; tested the application of cut-off and revenue recognition, and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.
- We also communicated relevant identified laws and regulations, potential fraud risks and how and where this might occur to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery, misrepresentations or through collusion. There are inherent limitations in the audit procedures performed and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we are to become aware of it.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Councils website at: 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 Society's members, as a body, in accordance with the provisions of the Trade Union and Labour Relations (Consolidation) Act 1992. Our audit work has been undertaken so that we might state to the Society 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 as a body, for our audit work, for this report, or for the opinions we have formed.

DocuSigned by:

C9A7C7386A35456...

Laurence Elliott (Senior statutory auditor)
For and on behalf of BDO LLP, statutory auditor
London, UK

Date: 30 November 2021

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