

Form AR21

Trade Union and Labour Relations (Consolidation) Act 1992

Annual Return for a Trade Union

Name of Trade Union:	British Association of Occupational Therapists		
Year ended:	30 September 2022		
List no:	CO/581T		
Head or Main Office address:	Phoenix House		
	106-114 Borough High Street		
	Southwark		
	London		
Postcode	SE1 1LB		
Website address (if available)	rcot.co.uk		
Has the address changed during the year to which the return relates?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> X ('X' in appropriate box)
General Secretary:	Steve Ford		
Telephone Number:	020 3141 4600		
Contact name for queries regarding the completion of this return	Karin Bishop		
Telephone Number:	020 3141 4633		
E-mail:	karin.bishop@rcot.co.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:

returns@certoffice.org

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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
	33,501	1,298	37	282	35,118
Total	33,501	1,298	37	282	A 35,118

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

35,118

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	Professor Diane Cox	Odeth Richardson	30 June 2022
Council member, Research and	Dr Duncan Pentland	Prof. Priscilla Harries	30 June 2022
Co-opted Council Member, Northern Ireland	Shane Elliott	Carmel Harney	30 June 2022

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:

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	
Total other sources	
Total of all other income	

Analysis of benefit expenditure shown at the General Fund

(see notes 21 to 23)

			£
Representation – Employment Related Issues		brought forward	
		Advisory Services	
Representation – Non Employment Related Issues		Other Cash Payments	
		Education and Training services	
Communications			
		Negotiated Discount Services	
Dispute Benefits			
		Other Benefits and Grants (specify)	
carried forward		Total (should agree with figure in General Fund)	

(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	

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	
Salaries and Wages included in above	
Auditors' fees	
Legal and Professional fees	
Occupancy costs	
Stationery, printing, postage, telephone, etc.	
Expenses of Executive Committee (Head Office)	
Expenses of conferences	
Other administrative expenses (specify)	
Bank Charges	20,892
Other Outgoings	
Outgoings on land and buildings (specify)	
Other outgoings (specify)	
tretert	
Total	20,892
Charged to: General Fund (Page 3)	19,892
Total	19,892

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	
	£	£	£		£	£

Balance sheet as at

(see notes 49 to 52)

Previous Year		£	£
	Fixed Assets (at page 14)		
	Investments (as per analysis on page 15)		
	Quoted (Market value £ ())		
	Unquoted		
	Total Investments		
	Other Assets		
	Loans to other trade unions		
	Sundry debtors		
	Cash at bank and in hand		2,905,465
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
	Total of other assets		2,905,465
	Total assets		2,905,465
	General fund (page 3)		0
	Political Fund Account		
	Liabilities		
	Amount held on behalf of central trade union political fund		
	Trade creditors		114
	Sundry creditors		2,892,931
	Accrued expenses		154,493
	Total liabilities		3,047,538
	Total assets		2,905,465

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						
Additions						
Disposals						
Revaluation/Transfers						
At end of year						
Accumulated Depreciation						
At start of year						
Charges for year						
Disposals						
Revaluation/Transfers						
At end of year						
Net book value at end of year						
Net book value at end of previous year						

Analysis of investments

(see notes 58 and 59)

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		
Other unquoted investments (to be specified)		
Total unquoted (as Balance Sheet) Market Value of Unquoted Investments		

Summary sheet

(see notes 62 to 73)

	All funds except Political Funds	Political Funds £	Total Funds £
Income			
From Members	9,106,068		9,106,068
From Investments			
Other Income (including increases by revaluation of assets)			
Total Income	9,106,068		9,106,068
Expenditure (including decreases by revaluation of assets)			
Total Expenditure	9,106,068		9,106,068
Funds at beginning of year (including reserves)			
Funds at end of year (including reserves)	0		0
Assets			
Fixed Assets			
Investment Assets			
Other Assets			2,905,465
Total Assets			2,905,465
Liabilities			
Total Liabilities			2,905,465
Net Assets (Total Assets less Total Liabilities)			0

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)

<p>Did the union hold any ballots in respect of industrial action during the return period? <input style="width: 50px; height: 15px;" type="text"/></p>	
<p>If Yes How many ballots were held: <input style="width: 50px; height: 15px;" type="text"/></p>	
<p>For each ballot held please complete the information below:</p>	
<p>Ballot 1</p>	
<p>Number of individual who were entitled to vote in the ballot</p>	<input style="width: 80%; height: 15px;" type="text"/>
<p>Number of votes cast in the ballot</p>	<input style="width: 80%; height: 15px;" type="text"/>
<p>Number of Individuals answering "Yes" to the question</p>	<input style="width: 80%; height: 15px;" type="text"/> ¹
<p>Number of individuals answering "No" to the question</p>	<input style="width: 80%; height: 15px;" type="text"/> ²
<p>Number of invalid or otherwise spoiled voting papers returned</p>	<input style="width: 80%; height: 15px;" type="text"/> ³
<p>1-3 should total "Number of votes cast"</p>	
<p>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</p>	<input style="width: 60%; height: 15px;" type="text"/>
<p>Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?</p>	<input style="width: 60%; height: 15px;" type="text"/>
<p>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</p>	<input style="width: 60%; height: 15px;" type="text"/>
<p>Ballot 2</p>	
<p>Number of individual who were entitled to vote in the ballot</p>	<input style="width: 80%; height: 15px;" type="text"/>
<p>Number of votes cast in the ballot</p>	<input style="width: 80%; height: 15px;" type="text"/>
<p>Number of Individuals answering "Yes" to the question</p>	<input style="width: 80%; height: 15px;" type="text"/> ¹
<p>Number of individuals answering "No" to the question</p>	<input style="width: 80%; height: 15px;" type="text"/> ²
<p>Number of invalid or otherwise spoiled voting papers returned</p>	<input style="width: 80%; height: 15px;" type="text"/> ³
<p>1-3 should total "Number of votes cast"</p>	
<p>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</p>	<input style="width: 60%; height: 15px;" type="text"/>
<p>Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?</p>	<input style="width: 60%; height: 15px;" type="text"/>
<p>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</p>	<input style="width: 60%; height: 15px;" type="text"/>
<p>Ballot 3</p>	
<p>Number of individual who were entitled to vote in the ballot</p>	<input style="width: 80%; height: 15px;" type="text"/>
<p>Number of votes cast in the ballot</p>	<input style="width: 80%; height: 15px;" type="text"/>
<p>Number of Individuals answering "Yes" to the question</p>	<input style="width: 80%; height: 15px;" type="text"/> ¹
<p>Number of individuals answering "No" to the question</p>	<input style="width: 80%; height: 15px;" type="text"/> ²
<p>Number of invalid or otherwise spoiled voting papers returned</p>	<input style="width: 80%; height: 15px;" type="text"/> ³
<p>1-3 should total "Number of votes cast"</p>	
<p>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</p>	<input style="width: 60%; height: 15px;" type="text"/>
<p>Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?</p>	<input style="width: 60%; height: 15px;" type="text"/>
<p>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</p>	<input style="width: 60%; height: 15px;" 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.

Accounting policies


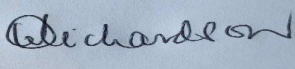
(see notes 84 and 85)



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:	Steve Ford	Name:	Odeth Richardson
Date:	02.05.23	Date:	02.05.23

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

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 / No

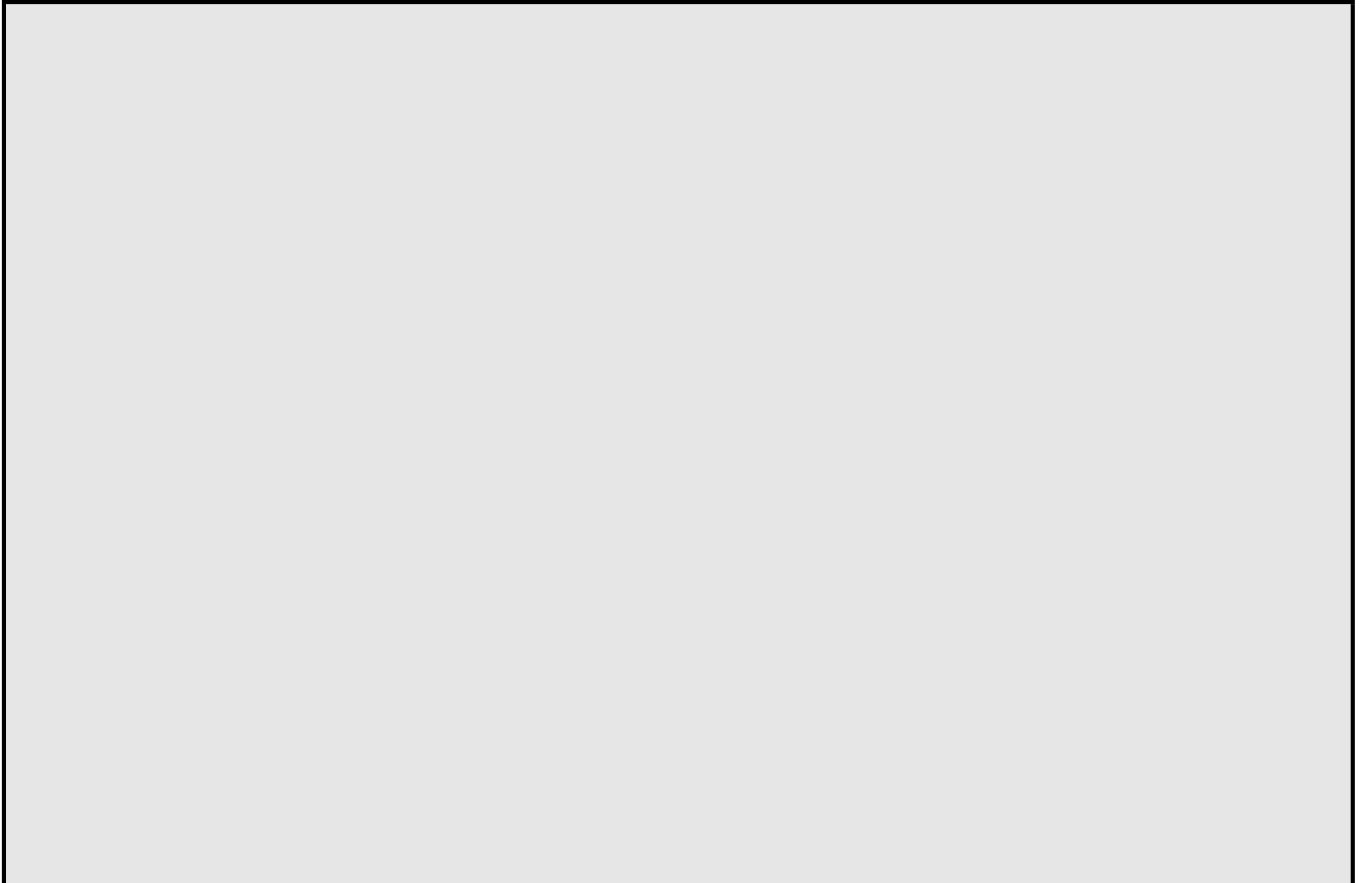
- 2 In the opinion of the assurer has he/she obtained the inforamation and explanations necessary for the performance of his/her functions?

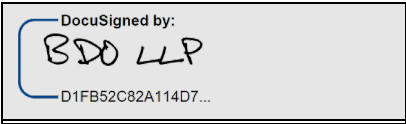
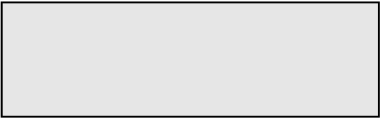




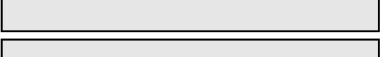
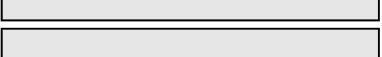
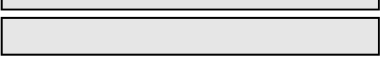


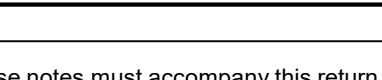
Yes / No

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

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

Auditor's report (continued)



Signature(s) of auditor or auditors:		
Name(s):	BDO LLP	
Profession(s) or Calling(s):	Chartered Accountants	
Address(es):	55 Baker Street	
	London	
		
		
	Postcode	
Date	W1U 7EU	
	02-May-23	
Contact name for inquiries and telephone number:	Mr Phil Clifflands 0207 893 2414	

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

Section five

Independent Auditor's report to BAOT members



Independent auditor's report to BAOT members

Opinion on the financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the Group and of the Parent Company's affairs as at 30 September 2022 and of its profit for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

We have audited the financial statements of the British Association of Occupational Therapists ("the Parent Company") and its subsidiaries (the Group) for the year ended 30 September 2022 which comprise consolidated income and expenditure account, consolidated and parent company balance sheet, consolidated cash flow statement 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).

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 believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Independence

We are independent of the Group and the Parent Company 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 Directors' 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 Group's and the Parent Company'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 Directors with respect to going concern are described in the relevant sections of this report.

Other information

The directors are responsible for the other information. The other information comprises the information included in the annual report 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. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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.

Other Companies Act 2006 reporting

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' report has been prepared in accordance with applicable legal requirements.

In the light of the knowledge and understanding of the Group and the Parent Company and its environment obtained in the course of the audit, we have not identified material misstatements in the Strategic report or Directors' report.

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns;

or

- certain disclosures of Directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.
- the Directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Directors' report and from the requirement to prepare a Strategic report.

Responsibilities of Directors

As explained more fully in the Directors' Responsibilities Statement, the Directors 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 Directors 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 Directors are responsible for assessing the Company'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 Directors either intend to liquidate the Group or Company 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.

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 inquired of management, and the Audit Committee, including obtaining and reviewing supporting documentation, concerning the entity's policies and procedures relating to:
 - identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and
 - the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We obtained an understanding of the legal and regulatory frameworks that are applicable to the entity. These include, but are not limited to, compliance with the Companies Act 2006 and UK GAAP.
- In addition, the Group and Parent Company are subject to many other laws and regulations where the consequences of non-compliance could have a material effect on amounts or disclosures in the financial statements, for instance through the imposition of fines or litigation. We identified the following areas as those most likely to have such an effect: employment law and data protection.
- We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to posting inappropriate journal entries to manipulate financial results and management bias in accounting estimates.
- We also communicated relevant identified laws and regulations, potential fraud risks and the fact that there were no known matters of significant non-compliance with laws and regulations, to all engagement team members, and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit

Audit response to risks identified

- We reviewed the financial statement disclosures and tested to supporting documentation to assess compliance with relevant laws and regulations discussed above;
- We made enquiries of the Audit Committee and management;
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- We read minutes of meetings of those charged with governance, and reviewed correspondence with HMRC; and
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments; assessed whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluated the business rationale of any significant transactions that are unusual or outside the normal course of business.
- We challenged assumptions made by management in their significant accounting estimates in particular in relation to the assumptions related to the allocation of costs including apportionment of support costs, going concern assumptions, defined benefit pension scheme assumptions, year end provisions and depreciation rates for assets.

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 is available on 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 Company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the Company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Philip Cliftlands (Senior Statutory Auditor)
For and on behalf of BDO LLP, statutory auditor
London, UK
Date

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

Notes to the financial statements

1 Principal accounting policies

In the opinion of Council, these financial statements comply with Financial Reporting Standard 102 ('FRS 102')

(a) Format of accounts

Council is of the opinion that the Income and Expenditure Account formats, as required by the Companies Act 2006, are not appropriate to the activities of BAOT. The formats have been adapted to provide more appropriate information of the Income and Expenditure relating to the year's activities.

(b) Basis of accounting

The financial statements of the Group and the Company have been prepared on the going concern basis under the historical cost convention, as modified by the valuation of fixed asset investments and in accordance with applicable Accounting Standards.

(c) Going concern

The main income stream of the company is membership subscriptions: these account for 88% of total income. As most of the members work in the healthcare sector (NHS or local government), the Group does not believe that there will be any significant reduction in membership numbers which continue to increase, rising from 35,078 in September 2021 to 35,809 in September 22. Other income streams including commercial income (building tenancies, royalties) as well as investment income (long term investment fund) are also expected to continue for the foreseeable future. The long term investment funds of approximately £5m are not needed to fund operating costs during the next few years.

The Group's only significant liability is the defined benefit pension scheme, and this is fully funded with the exception of the final payment to AVIVA which amounts to £1.2m.

(d) Basis of consolidation

The consolidated financial statements comprise the accounts of the British Association of Occupational Therapists Limited ('BAOT') and the Royal College of Occupational Therapists Limited ('RCOT') which are consolidated on a line by line basis.

No separate Income and Expenditure Account has been presented for the parent company, as permitted by section 408 of the Companies Act 2006.

(e) Income

All income is derived from activities within the United Kingdom and is accounted for on a receivable basis, except for membership subscriptions and donations, which are accounted for when received.

Of the total subscriptions received by BAOT, 19% (2021 19%) is retained to meet industrial relations and administrative costs. The balance of 81% (2021 81%) is

(e) Income(continued)

transferred to RCOT, to support its professional, educational and administrative costs. Where entitlement to income is dependent upon fulfilment of conditions within the Group's control, the income is recognised when there is sufficient evidence that conditions have been met. Where there is uncertainty as to whether the Group has met such conditions, or the funder clearly states that the funding is for the next financial year, then income is deferred.

(f) Expenditure

The costs of RCOT's charitable activities have been grouped under the main headings as follows:

- Membership administration – the costs associated with collecting and administering membership subscriptions.
- Journals – includes all costs associated with communications with members, whether centrally or regionally, or whether in hard copy or electronic format.
- Conferences and events – the costs that relate to the organisation, promotion and administration of events.
- Professional activities – encompasses all the costs associated with the areas of research and development, education and professional practice.

Direct expenditure is allocated to each of these categories of activity. Where expenditure cannot be directly allocated, it represents support costs and is apportioned on a basis consistent with the use of resources – by reference to the number of full-time-equivalent members of staff.

Governance and Administrative costs represent the costs associated with the governance arrangements of the charity, including costs related to the strategic (as opposed to operational) management of RCOT's activities.

(g) Fixed assets and depreciation

Fixed assets with a cost of £1,000 or greater are capitalised (capitalisation threshold) and are stated in the Balance Sheet at net book value, being at cost less accumulated depreciation. Depreciation is provided at rates that are calculated to write off the cost of each asset, on a straight-line basis (evenly), over its estimated useful life. Rates for the different categories are as follows:

Freehold premises	2% per annum on cost
Building improvements	5% per annum on cost
Fixtures and fittings-new purchases	10% per annum on cost
Office equipment	20% per annum on cost
IT equipment	33.33% per annum on cost

Freehold land is not depreciated.

Note that although the office building in Borough High Street, London is shown at net book value in the Balance Sheet, its current market value is in the region of £6-8M, before fees. The building is also insured at replacement value of circa £6.5M.

(h) Investments

Investments are included in the Balance Sheet at latest market value at the post balance sheet date. Any unrealised gains or losses are included in the Income and Expenditure Account. The investment portfolio is professionally managed on the Group's behalf by professional fund managers in accordance with the Group Investment Policy.

(i) Funds

Restricted funds are grants or donations given by a grant provider or donor with performance conditions attached that must be met, before income can be recognised in the Income and Expenditure Account. They are held in the Balance Sheet as Restricted Fund Reserves in the meantime.

Unrestricted funds are available for use by the Group to further its objectives. Certain unrestricted funds may be designated by the Council to be used for particular purposes. The categories of designated reserves and the values designated can be changed by Council at a later date. In the meantime, they signal intent for use of those reserves. It is optional to create designated reserves.

Note that at the October 2021 Council Meeting, the Reserves Policy was amended to the equivalent of 26 weeks of future budgeted expenditure.

(j) Liquid assets

Liquid assets are cash or assets that can be converted into cash very quickly, generally because there is an enduring demand from buyers and because their realisable value is known with a high level of reliability.

(k) Pensions

The Group operates a defined contribution scheme for staff as part of its employee benefits package. This includes ongoing contractual obligations for the employer to contribute towards the staff members' pension pots until they cease being an employee. By definition, the employer has no contractual obligation to create or maintain the pension pot values, but does have an obligation for the employer contribution values payable.

In the past, the Group provided a defined benefits scheme for employees. This scheme closed to employees in 2014. However, following recent scheme valuation, the scheme administrators advise that there is a final employer payment due to ensure defined benefits value is available to pay legacy scheme members.

(l) Recognition of liabilities

For the financial year being reported, where goods and services were provided to the Group by agreement, or contractual obligations otherwise arise and invoice processing has not yet occurred, accrued expenses are recognised in the Income and Expenditure Account. VAT costs are also accrued for to the extent they cannot be recovered.

(m) Grants

Where the Group makes grants to an external party, such grants are recognised in the year in which they are paid.

2 Net (deficit)/surplus

Net (deficit)/surplus) is stated after charging:

	2022 £	2021 £
Depreciation	176,379	200,582
Auditors remuneration:		
Parent	9,760	5,667
RCOT	35,100	19,055
Assurance services	1,640	1,490

3 Staff costs RCOT staff costs:	2022 £000	2021 £000
Salaries	4,073	3,754
Social security costs	485	418
Pension costs	369	326
Employee benefits	94	110
Sub total cost of staff employed	5,021	4,608

Temporary staff	219	252
Recruitment	121	95
Training	28	18
Total staffing costs	5,389	4,973

The average monthly numbers employed in the year were as follows:

	2022 number	2021 number
£60,001 - £70,000	8	3
£70,001 - £80,000	0	1
£80,001 - £90,000	2	2
£90,001 - £100,000	2	3
£100,001 - £110,000	1	1

Remuneration and benefits paid to key employees during the year:

	2022 £000	2021 £000
Salaries	628	637
Social security costs	80	78
Pension costs	54	57
	10	10
Total remuneration and benefits	7,672	782

During the period a severance payment of £70,000 was made to a key employee. Full payment was made and recognised as an expenditure in the period.

4 Council members

All Council members can claim for travel, subsistence and other expenses. The total amount of expenses reimbursed to 9 Council members during the year was £9,365. (2021 - Nine Council members reimbursed £4,089). Council members did not receive any remuneration for carrying out duties as trustees/directors
RCOT paid £3,700 (2021- £4,864) to provide Charity Trustee insurance cover

5 Pension buy out

In December 2017 RCOT, the pension scheme Trustees of the Federated Pension Scheme for British Association of Occupational Therapists Limited and Aviva Life & Pensions UK Limited agreed to the buyout of the defined benefit pension scheme. An Advanced payment of £3,479,000 was paid in December 2017 with the balance of £1,156,000 is payable in May 2023, which could potentially be extended to later on in the financial year.

6 Pension costs

RCOT operated a defined benefit pension scheme for qualifying employees in the UK up to June 2014. The disclosures set out below are based on calculations carried out as at 30 September 2022 by a qualified independent actuary.

The main assumptions used for the purposes of FRS 102 are (in nominal terms):

	30/09/2022	30/09/2021
Discount Rate	5.00%	1.95%
Expected return on scheme assets	1.20%	1.95%
Pension increase in payment at the 5% LPI rate based on RPI	2.50%	3.55%
Pension increase in payment at the 2.5% LPI rate based on RPI	2.35%	2.30%
RPI	4.00%	3.75%
CPI	3.40%	3.10%

Expected return on assets

The assets of the scheme and the net expected long-term return on these assets are:

	At 30/09/2022 £000	At 30/09/2021 £000
Insured Annuity Contracts	9,850	17,708
Cash/other	33	17
Total fair value of assets	9,883	17,725

6 Pension costs

Reconciliation of the Present Value of Scheme Liabilities and Fair Value of Assets to the Asset and Liability Recognised in the Balance Sheet

	At 30/09/2022 £000	At 30/09/2021 £000
Fair value of assets	9,883	17,725
Value of liabilities (defined benefit obligation)	(9,857)	(17,708)
Funded status	26	17
Surplus restriction	(26)	(17)
Recognised pension asset	–	–

The excess ('surplus') of the fair value of scheme assets over the present value of the scheme liabilities can be recognised as an asset of the employer in the employer's balance sheet only in so far as the employer is able to recover this surplus (with or without through reduced contributions in the future, or through refunds from the scheme).

Where the employer cannot recover the surplus, then the employer cannot recognise any of the surplus as an asset. In these circumstances, the pension scheme is shown as 'nil' value on the employer's balance sheet.

The company's defined benefit scheme was closed to new entrants and to future accrual with effect from 30 June 2014.

Total expense recognised in the Income and expenditure account

	At 30/09/2022 £000	At 30/09/2021 £000
Interest cost on obligation	(1)	(1)
Restriction on expected return on assets	1	1
Total income and expenditure charge	–	–

Changes in the present value of the defined benefit contribution

	At 30/09/2022 £000	At 30/09/2021 £000
Opening defined benefit obligation	17,708	18,109
Interest cost on obligation	342	287
Remeasurement (gains)		
Actuarial (gains)	(7,802)	(396)
Benefits paid	(391)	(292)
Closing defined benefit obligation	9,857	17,708

Pension costs

Changes in the fair value of Scheme Assets

	2022 £000	2021 £000
Opening fair value of scheme assets	17,725	18,146
Interest income	342	288
Remeasurement gains – return on Scheme assets excluding interest		
Income	(7,793)	(417)
Benefits paid	(391)	(292)
Closing fair value of scheme assets	9,883	17,725

Total amount taken to Other Comprehensive Income

	At 30/09/2022 £000	At 30/09/2021 £000
Actuarial return on scheme assets (losses)	(7,451)	(129)
Less: amounts included in net interest on the defined benefit liability	(342)	(288)
Remeasurement (losses) – Return on scheme assets excluding interest income	(7,793)	(417)
Measurement gains – actuarial gains	7,802	396
(Deficit) / surplus restriction	(9)	21
Remeasurement gain recognised in other comprehensive income	–	–

7 Tangible fixed assets

	Freehold premises	Building improvement	Fixtures & fittings	Office equipment	IT equipment	Assets under construction	Total
Cost	£000	£000	£000	£000	£000	£000	£000
At 1 October 2021	1,046	1,603	614	245	315		3,823
Additions during year						109	109
Disposals							
At 30 September 2022	1,046	1,603	614	245	315	109	3,932
Depreciation							
At 1 October 2021	502	855	604	215	229		2,405
Charge for the year	21	80	3	15	57		176
Released on disposal							
At 30 September 2022	523	935	607	230	286	–	2,581
Net book value							
At 30 September 2022	523	668	7	15	29	109	1,351
At 30 September 2021	544	748	10	30	86	–	1,418

All assets are used for the charitable activities of RCOT

There was no amount of capital authorised and contracted for as at 30 September 2022

8 Investment in subsidiary undertaking

	2022	2021
	£	£
Shares at cost in subsidiary undertaking: Royal College of Occupational Therapists	3	3

BAOT owns 100% of the ordinary share capital of RCOT which is incorporated in Great Britain

RCOT address: 106-144 Borough High Street, London SE1 1LB

The principal activity of RCOT (Registered Charity in England and Wales No 275119 and in Scotland No SC039573) is the promotion of the science of occupational therapy and the training and education of occupational therapists.

9 Fixed assets investments

	Market value 01/10/2021 £000	Additions £000	Disposal Proceeds £000	Net (losses) £000	Market value 30/09/2022 £000
UK Equities	4,141	67	(3,435)	(95)	678
Alternatives	671	526	(288)	(35)	874
Fixed income	1,221	883	(636)	(197)	1,271
Overseas equities	3,023	355	(1,909)	(262)	1,207
Property		117		(24)	93
Sub total	9,056	1,948	(6,268)	(613)	4,122
Cash held in investment portfolio	690				215
Total	9,746				4,337

The total cost of investments held by RCOT at 30 September 2022 was £4,428,641 (2021: £9,300,102)

10 Debtors

	2022 £000 Group	2021 £000 Group	2022 £000 Parent	2021 £000 Parent
Amounts due within one year				
Trade debtors	59	40	–	–
Taxes & social security	–	–	–	–
Other debtors	33	7	–	–
Prepayments and accrued income	340	233	–	–
	432	280	–	–

11 Creditors

	2022 £000 Group	2021 £000 Group	2022 £000 Parent	2021 £000 Parent
Amounts due within one year				
Trade creditors	432	318	-	-
Taxes & social security	137	117	-	-
Pension scheme	50	-	-	-
Due to subsidiary undertaking	-	-	2,784	682
Accruals & deferred income	850	681	-	-
	1,469	1,116	2,784	682

The amount of Deferred Income at the beginning of the year was £341,963. During the year, the whole of this amount was released to the SOFA, while a further £341,963 of income was created. The balance of Deferred Income at 30 September 2021 was £138,863

There was no Deferred income in the parent either at the beginning or the end of the year

12 Share capital

BAOT is a company limited by guarantee. In the event of liquidation, each member's liability is limited to £1

13 Reconciliation of movement in share capital and funds

	2022 £000	2021 £000
Net (deficit) / surplus for the financial year	(1,319)	1,661
Shareholders' funds at 1 October	15,802	14,141
Shareholders' funds at 30 September	14,483	15,802

14 Analysis of changes in net funds

	At 1 October 2021 £000	Cashflows £000	At 30 September 2022 £000
Cash held in bank	2,758	5,337	8,095
Cash held as liquid investment	2,716	(978)	1,738
Cash held in investment portfolio	690	(475)	215
	6,164	3,883	10,048

15 Transactions with related parties

The balance of income over expenditure is paid to RCOT, a wholly owned subsidiary. This is in line with a Council decision. The amount to be transferred for the year ended 30 September 2022 is £6,420,066 (2021 owed to RCOT - £7,036,193). The outstanding balance owed by RCOT at the year end is £155,107 (2021: £682,409).

The total amount of expenses reimbursed to 9 Council members during the year was £2,413. (2021: £4,089 paid on behalf of Council members).

Occupational therapists employed by RCOT have their subscriptions paid to BAOT by RCOT. These subscriptions, which were paid at normal rates totalled £4,587 for the year.

Statement required by section 32a of the Trade Union and Labour Relations (consolidated) Act 1992.

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.

baot.co.uk

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Reg. in England and Wales No. 00392350 VAT Reg. No. 242 7829 47.

Membership audit certificate (continued)

Signature of assurer	
Name	
Address	
Date	
Contact name and telephone number	

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	