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:	31 December 2022		
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 No x ('X' in appropriate box)		
General Secretary:	Karen Middleton		
Telephone Number:	02073067864		
Contact name for queries regarding the completion of this return	Maddy Thompson		
Telephone Number:	02073061126		
E-mail:	thompsonm@csp.org.uk		

Please follow the guidance notes in the completion of this return

Any difficulties or problems in the completion of this return should be directed to the Certification Officer as below or by telephone to: 0330 109 3602

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
	60,578	2,166	145	914		63,803
Total	60,578	2,166	145	914	Α	63,803

	Dillaili	ireiariu	Republic	Channel Islands)		Totals
	60,578	2,166	145	914		63,803
Total	60,578	2,166	145	914	Α	63,803
					l	

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

63,803

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
Member of Council		Chew, Gillian Rawlinson,	16 November 2022
Member of Council	Morton, Marie-Claire		16 November 2022
Chair of Council	Alex McKenzie		16 November 2022
Chair of Council		Ishmael Beckford	16 November 2022
Vice Chair of Council	Katie Wilkie		16 November 2022
Vice Chair of Council		Alex Spearritt	16 November 2022

State	whether the union is:	
a.	A branch of another trade union?	Yes No X
	If yes, state the name of that other union:	
b.	A federation of trade unions?	Yes No X
	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 and date elected
Leanne Antoine	Member of Council
Katherine Ashmore	Member of Council 16/11/2022
Ishmael Beckford	Chair of Council 16/11/2022
Jack Chew	Member of Council 16/11/2022
Justine Croxton	Member of Council
Reshma Patel	Member of Council
Gemma Scott	Member of Council
Alex Spearritt	Vice Chair of Council 16/11/2022
Gillian Rawlinson	Member of Council 16/11/2022
Srikesavan Sabapathy	Member of Council 16/11/2022
Kelly Walker	Member of Council 16/11/2022
Sylvia Wojciechowski	Member of Council 16/11/2022
Karen Middleton	Trustee of CSP Staff Pension Scheme and General Se
lan Taylor	Trustee of CSP Staff Pension Scheme
Catherine Pope	Trustee of CSP Staff Pension Scheme
Claire Sullivan	Trustee of CSP Staff Pension Scheme
Adam Morgan	Trustee of CSP Staff Pension Scheme

General Fund

(see notes 13 to 18)

	£	£
Income From Members: Contributions and Subscriptions From Members: Other income from members (specify)		20,189,000
Total other income from members		
Total of all income from members		20,189,000
Investment income (as at page 12)		335,000
Other Income		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)	961,000	
		224 222
Total of other income (as at page 4) Total income		961,000 21,485,000
Interfund Transfers IN		4,488,000
Expenditure		
Benefits to members (as at page 5)		13,272,000
Administrative expenses (as at page 10)		8,849,000
Federation and other bodies (specify)		
Total expenditure Federation and other bodies		
Taxation		
Total expenditure Interfund Transfers OUT		22,121,000 3,585,000
Surplus (deficit) for year		-636,000
Amount of general fund at beginning of year		14,910,000
Amount of general fund at end of year		15,177,000

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 book	dies
Any Other Sources Income from journals	427,000
Income for educational purposes	89,000
Income from events Grants and miscellaneous	445,000
	,
Total other soul	rces 961,000
Total of all other income	ome 961,000

Analysis of benefit expenditure shown at the General Fund

(see notes 21 to 23)

	(See Hotes /	,	£
Representation –		brought forward	4,015,000
Employment Related Issues		Advisory Services	
	2,998,000		
Representation –		Other Cash Payments	
Non Employment Related Issues		,	
		Education and Training services	
		Ü	2,798,000
Communications			
	1,017,000		
		Negotiated Discount Services	
		G	
Dispute Benefits			
		Other Benefits and Grants (specify)	
		Professional Liability Insurance	2,059,000
		Events	176,000
		Public Relations	4,224,000
		Other	, , , , , ,
carried forward		Total (should agree with figure in	
	4,015,000		13,272,000

Fund 2	Fund 2 Fund Account				
Name:	Property Revaluation Fund	£	£		
Income					
	From members				
	Investment income (as at page 12)				
	Other income (specify)				
	Total other in	ncome as specified			
	Total official	Total Income			
	Ir	terfund Transfers IN			
Expenditure					
•	Benefits to members				
	Administrative expenses and other expenditure (as at page 10)		1,835,000		
		Total Expenditure	1,835,000		
	Inte	fund Transfers OUT	626,000		
		- 41 13 4 14			
	-	Deficit) for the year			
		t beginning of year			
	Amount of fund at the end of year	(as Balance Sheet)	4,286,000		
	Number of members contrib	ıting at end of year			
	Humber of members contrib	ating at end or year			

Fund	3		Fund Account
Name:	Investment Revaluation reserve	£	£
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other in	ncome as specified	
		Total Income	
	In	terfund Transfers IN	
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
		Total Expenditure	
	Inter	fund Transfers OUT	2,775,000
		г	
		Deficit) for the year	
		t beginning of year	2,775,000
	Amount of fund at the end of year	(as Balance Sheet)	
		г	
	Number of members contribu	iting at end of year	

Fund 4	1		Fund Account
Name:	Pension reserve	£	£
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Pension repayment plan		1,141,000
	Pension revaluation		21,933,000
	Total other inc	ome as specified	23,074,000
		Total Income	23,074,000
	Inte	rfund Transfers IN	
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	٦	Total Expenditure	
	Interfu	ind Transfers OUT	971,000
	Surplus (De	eficit) for the year	23,074,000
	Amount of fund at I	peginning of year	-29,832,000
	Amount of fund at the end of year (a	s Balance Sheet)	-7,729,000
	Number of members contribute	ng at end of year	

Fund	5		Fund Accoun
Name:	Future Pension volatility mitigation reserve	£	£
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other	income as specified	
		Total Income	
	I	nterfund Transfers IN	3,585,00
Expenditure		•	
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		91,00
		Total Expenditure	91,00
	Inte	erfund Transfers OUT	1,141,00
	Surnlus	(Deficit) for the year	-91,000
	•	at beginning of year	5,255,000
	Amount of fund at the end of year		7,608,000
	Amount of fund at the end of year	(as Dalatice Stieet)	7,008,000
	Number of members contrib	uting at end of year	

Fund (6		Fund Account
Name:	Legal reserve	£	£
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other in	come as specified	
		Total Income	
	Inte	erfund Transfers IN	
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
		Total Expenditure	
	Interf	und Transfers OUT	116,000
		eficit) for the year	
	Amount of fund at		
	Amount of fund at the end of year (as Balance Sheet)	
	Number of month are contained	ting of and of veer	
	Number of members contribute	ung at end of year	

Fund 7	7		Fund Account
Name:		£	£
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other inc	come as specified	
		Total Income	
	Inte	erfund Transfers IN	
Expenditure	_		
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
		Total Expenditure	
	Interfe	und Transfers OUT	
		ı	
		eficit) for the year	
	Amount of fund at		
	Amount of fund at the end of year (a	as Balance Sheet)	
	Number of members contribut	ing at end of year	

Fund 8	· · · · · · · · · · · · · · · · · · ·		Fund Account
Name:		£	£
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other inc	come as specified	
		Total Income	
	Inte	erfund Transfers IN	
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
		Total Expenditure	
	Interf	und Transfers OUT	
		Ī	
	Surplus (D	eficit) for the year	
	Amount of fund at	beginning of year	
	Amount of fund at the end of year (as Balance Sheet)	
		·	
	Number of members contribut	ing at end of year	

Fund 9)		Fund Account
Name:		£	£
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other inc	come as specified	
		Total Income	
	Inte	erfund Transfers IN	
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
		Total Expenditure	
	Interf	und Transfers OUT	
		eficit) for the year	
	Amount of fund at		
	Amount of fund at the end of year (as Balance Sheet)	
	Number of members contribut	ting at end of year	

Political fund account

		(see notes 24 to 33)	£	£
Political fur	nd account 1 To be co	empleted by trade unions which maintain their o	wn political fund	
	Incom	Members contributions and levies		
		Investment income (as at page 12)		
	Other income (specify)			
		Total oth	er income as specified	
			Total income	
		nion and Labour Relations (Consolidation) Act opolitical funds exceeds £2,000 during the perio		out in section (72) (1)
		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)	Γ	
		Non-political expenditure (as at page vii)		
			Total expenditure	
		S	urplus (deficit) for year	
		Amount of political fur	nd at beginning of year	
		Amount of political fund at the end of year	ear (as <u>Balance Sheet</u>)	
		Number of members at end of year contribut	ing to the political fund	
		lumber of members at end of the year not contribut	-	
Nun	nber of members at end of year who h	nave completed an exemption notice and do not contrib	bute to the political fund	
Political fur	nd account 2 To be complete	d by trade unions which act as components of a	a central trade union	
Income	Contributions and levies collected for	rom members on behalf of central political fund		
	Funds received back from central p	olitical fund		
	Other income (specify)			
			Total other income as	s specified
			То	tal income
Expenditure				
	Expenditure under section 82 of the	Trade Union and Labour Relations		
	(Consolidation) Act 1992 (specify)			
	, , , , , , , , , , , , , , , , , , , ,	<u> </u>		
	Administration expenses i	in connection with political objects(specify)		
	Non-political expenditure			
			Total expenditure	
			Surplus (deficit) for year	
		Amount held on behalf of trade union political for	und at beginning of year	
		Amount rei	mitted to central political	
		Amount held on behalf of central pol	itical fund at end of year	
		Number of members at end of year contribu	uting to the political fund	
		Number of members at end of the year not contribu	uting to the political fund	
Number of me	embers at end of year who have comp	oleted an exemption notice and do not therefore contril	bute 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 (c)

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

Title and Date of election	Name of political party/organisation	Name of candidate, organisation or political party (see 33(iii))	£
		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 maintaince 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.

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 pursuade 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	on is-	
(a) the nature of each cause or campaign for which money was expended, and the total amount expended in relation to each one		£
	I	
Total expen	diture	
(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 expen	diture	
(c) the total amount of all other money expended		£
	I	
Total expen	diture	
Total of all expend	itures	

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

(see notes 34 and 35)

Administrative Evnances		£
Administrative Expenses		
Remuneration and expenses of staff	0.440.000	2,380,000
Salaries and Wages included in above	2,148,000	00.000
Auditors' fees Legal and Professional fees		66,000
Occupancy costs		128,000
Stationery, printing, postage, telephone, etc.		540,000 209,000
Expenses of Executive Committee (Head Office)		209,000
Expenses of conferences		75,000
Other administrative expenses (specify)		73,000
IT costs		570,000
Bank charges		47,000
Insurance		114,000
Staff training and recruitment		172,000
Irrecoverable VAT and other taxes		38,000
Other Outgoings		
Depreciation and Amortisation		122,000
Pension Finance charge		539,000
Loss on disposal of fixed assets		201,000
Corporation tax		207,000
Pension service charges		568,000
Loss on disposal of investments		148,000
Outgoings on land and buildings (specify)		
Loss on revaluation		1,835,000
Other outgoings (specify)		
Loss on revaluation of investments		2,020,000
Correction to 2021 grant income		796,000
· ·		·
	Total	10,775,000
Charged to:	General Fund (Page 3)	8,849,000
	Property Revaluation Fund	1,835,000
	Investment Revaluation reserve	
	Pension reserve	
	Future Pension volatility mitigation reserve	
	Legal reserve	
	Total	10,775,000
<u> </u>	10.0.1	10,170,000

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	3	
				Description	Value]
	£	£	£		£	£
General Secretary and Pension Scheme Trustee	136,214	18,484	23,156			177,854

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) Interest (gross) from: Government securities (Gilts)				307,000
Mortgages Local Authority Bonds Bank and Building Societies				28,000
Other investment income (specify)				
				335,000
		Total		205.000
	Credited to:		investment income	
		Property	Legal reserve	
			Political Fund	
		Total	Investment Funds	335,000

Balance sheet as at

31 December 2022

(see notes 49 to 52)

Previous Year		£	£
	Fixed Assets (at page 14)		7,937,000
	Investments (as per analysis on page 15)		
	Quoted (Market value £ ()		19,056,000
	Unquoted		534,000
	Total Investments		19,590,000
	Other Assets		19,590,000
	Loans to other trade unions		
	Sundry debtors		871,000
	Cash at bank and in hand		931,000
	Income tax to be recovered		00.,000
	Stocks of goods		
	Others (specify)		
	Others (specify)		
	Total of other assets		1,802,000
		Total assets	29,329,000
14,910,000	, ,		15,177,000
6,747,000			4,286,000
2,775,000	Investment Revaluation reserve		
-29,832,000	Pension reserve		-7,729,000
5,255,000	Future Pension volatility mitigation reserve		7,608,000
116,000	Legal reserve		
	Political Fund Account		
	, 5,11031, 1,4114, 1,5554, 1		
	Liabilities		
	Amount held on behalf of central trade union political fund		
	Trade creditors		835,000
	Corporation tax		207,000
	Other tax and social security		305,000
	Accruals and deferred income		615,000
	Membership subscriptions in advance		60,000
	Other creditors		236,000
		Total liabilities	2,258,000
		Total assets	29,329,000
			20,020,000

Fixed assets account

(see notes 53 to 57)

	Land and Freehold £	Buildings Leasehold £	Furniture and Equipment £	Motor Vehicles £	Not used for union business £	Total £
Cost or Valuation						
At start of year	9,455,000		5,540,000			14,995,000
Additions			322,000			322,000
Disposals			-5,260,000			-5,260,000
Revaluation/Transfers	-1,835,000					-1,835,000
At end of year	7,620,000		602,000			8,222,000
Accumulated Depreciation						
At start of year			5,222,000			5,222,000
Charges for year			122,000			122,000
Disposals			-5,059,000			-5,059,000
Revaluation/Transfers						
At end of year			285,000			285,000
Net book value at end of year	7,620,000		317,000			7,937,000
on your						
Net book value at end of previous year	9,455,000		317,000			9,772,000

Analysis of investments (see notes 58 and 59)

·	(see notes 58 and 59)		
Quoted		All Funds Except Political Funds £	Political Fund
	Equities (e.g. Shares)	L.	L.
		19,056,000	
	Government Securities (Gilts)		
	Other quoted securities (to be specified)		
	Total quoted (as Balance Sheet)	19,056,000	
	Market Value of Quoted Investment		
Unquoted	Equities		
	Government Securities (Gilts)		
	Mortgages		
	Bank and Building Societies		
	Other unquoted investments (to be specified) Cash held in investment portolio	534,000	
	Total unquoted (as Balance Sheet)	534,000	
	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 No x
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 No
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)

	(666 116166 62 16 7 6)		
	All funds except Political Funds £000	Political Funds £	Total Funds £
Income			
From Members	20,189,000		20,189,000
From Investments	335,000		335,000
Other Income (including increases by revaluation of assets)	24,035,000		24,035,000
Total Income	44,559,000		44,559,000
Expenditure (including decreases by revaluation of assets)			
Total Expenditure	24,047,000		24,047,000
Funds at beginning of year (including reserves) Funds at end of year (including reserves)	-29,000 19,342,000		-29,000 19,342,000
Assets			
	Fixed Assets		7,937,000
	Investment Assets		19,590,000
	Other Assets		1,802,000
		Total Assets	29,329,000
Liabilities		Total Liabilities	9,987,000
Net Assets (Total Assets less Total Liab	pilities)		19,342,000

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 Lial	bilities)		

(see notes 74 to 80)

Did the union hold any ballots in respect of industrial action during the return period?
If Yes How many ballots were held: 424
For each ballot held please complete the information below:
Ballot 1
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
Number of individuals answering "No" to the question
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 2
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
Number of individuals answering "No" to the question
Number of invalid or otherwise spoiled voting papers returned
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 3 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
Number of individuals answering "No" to the question
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 & Industrial Action: If you have 6 or more entries for either of these, please complete the Excel Spreadsheet

	ne of		formation on In red Society of Phys		Reporting Period	01/01/2022-31/	12/2022	
Did t	he union h	on during th	ots in respect of e return period?	Yes	For each ba	llot held please com	plete the	
	Number of ndividuals who were entitled to rote in the pallot	Number of votes cast in the ballot	s were held? Number of Individuals answering "Yes" to the question	Number of Individuals answering "No" to the question	Number of invalid or otherwise spoiled voting papers returned	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 226(2B) of the 1992 Act apply to this ballot?	If yes, were the numb of individuals answering "Yes" to the question of each question at least 40° the number of individuals who were entitled to vote in the hallot
1	83	58	48 62	9		Yes Yes	YES	NO YES
3	96 55 144	64 42 77	62 40 70	2 7		Yes Yes Yes	YES YES YES	YES YES YES
5 6 7	150 13	65 8 50	54 6 37	11 2 13		No Yes Yes	YES YES YES	NO YES YES
8	45 99	23 58	22 45	0 23	1	Yes Yes	YES YES	YES
10 11 12	63 16 22	29 20 12	23 9 10	1 2		No Yes Yes	YES YES YES	YES YES
13 14	5 55	5 25	5 23	0		Yes No	YES YES	YES YES
15 16 17	155 54 118	72 34 59	65 26 47	7 8 12		No Yes Yes	YES YES	YES YES
18 19	78 204	48 117	38 102	8 14	1	Yes Yes	YES YES	YES YES
20 21 22	46 9 85	20 4 37	18 2 25	2 2 12		No No	YES YES YES	NO NO
23 24	124 44	65 25	48 15	17 10		Yes Yes	YES YES	NO NO
25 26 27	72 109 12	33 72 4	20 61 2	13 10 2	1	Yes No	YES YES YES	NO YES NO
28 29	159 227	81 139	62 116	19 21	3	Yes Yes	YES YES	NO YES
30 31 32	33 238 3	25 146 0	24 136 0	9	1	Yes Yes No	YES YES YES	YES YES NO
33 34	52 429	35 240	28 211	E 27	3	Yes Yes	YES YES	YES
35 36 37	118 117 138	63 72 75	58 67 56	5 5 19		Yes Yes Yes	YES YES YES	YES YES
38 39	263 5	152	127 2	25 1		Yes Yes	YES YES	YES YES
40 41 42	207 74 367	106 32 202	84 29 184	21 2 18	1	Yes No Yes	YES YES	YES NO YES
42 43 44	199 40	104 22	77 16	26	1	Yes Yes	YES YES	NO YES
45 46 47	57 237 152	24 136 77	20 112 65	4 24 12		No Yes Yes	YES YES YES	NO YES YES
48 49	96 62	43 25	32 20	11 5		No No	YES YES	NO NO
50 51	85 79 124	63 37 66	61 34 58	2 2 8	1	Yes No	YES YES YES	YES YES
52 53 54	42 90	27 50	20 45	7 4	1	Yes Yes	YES YES	YES YES YES
55 56	55 151 85	40 88 43	38 76 37	1 12 6	1	Yes Yes	YES YES	YES
57 58 59	85 37 83	43 26 47	37 14 38	2 8		Yes No Yes	YES YES YES	YES NO YES
60 61	172 156 79	107 84 37	94 58 30	13 26 7		Yes Yes No	YES YES	YES NO NO
62 63 64	133 198	54 93	54 80	10		No No	YES YES YES	YES YES
65 66	56 35	28 13	21 10	7	(Yes No	YES YES	NO NO YES
67 68 69	138 67 101	85 32 51	75 23 44	10 9 7		No Yes	YES YES YES	NO YES
70 71	67 65	44 27	37 19	7 8	C	Yes No	YES YES	YES NO
72 73 74	198 30	101 13 17	79 12 16	22 1 1		Yes No Yes	YES YES YES	NO YES YES
75 76	42 205	16 95	9 78	7		No No	YES YES	NO NO NO
77 78 79	73 45 156	27 26 77	21 24 58	6 1 19	1	Yes No	YES YES YES	YES NO
80 81	110 8 50	61 4 38	52 4 34	9		No Yes Yes	YES YES	YES YES
82 83 84	20 159	65	4	1 17	1	No No	YES YES YES	YES NO NO
85 86	88 7 228	44 3 114	32 2 97	11 1 16		Yes No Yes	YES YES	NO NO YES
87 88 89	216 122	95	63 51	31	1	No Yes	YES YES YES	NO YES
90 91 92	10 120 6	5 71	4 49 3	1 21 0	1	Yes Yes Yes	YES YES	YES YES
93 94	81 56	45 29	36 18	10 11		Yes Yes	YES YES	YES NO
95 96 97	128 60 182	68 39 96	61 29 81	7 10 15		Yes Yes Yes	YES YES YES	YES YES YES
98 99	122 44	66 17	57 15	9		Yes No	YES YES	YES
00 01 02	74 33 129	38 29 59	29 18 49	9 1 10	0	Yes Yes No	YES YES YES	NO YES NO
03 04	141 64	74 28	68 21	5	1	Yes No	YES YES	YES NO
05 06 07	75 166 22	43 89 12	34 72 10	# 17 2	1	Yes Yes Yes	YES YES YES	YES YES YES
08 09	57 48	28 17	24 14	4 3		No No	YES YES	YES NO
10 11 12	96 75 365	58 28 204	52 17 184	5 10 20	1	Yes No Yes	YES YES YES	YES NO YES
13 14	144 178	73 105	63 80	10 25	0	Yes Yes	YES YES	YES
15 16 17	159 113 53	74 74 29	64 68 14	5	1	Yes No	YES YES YES	YES YES NO
18 19	66 73	29 41	28 32	1 9	0	No Yes	YES YES	YES YES
20 21	106 104 109	67 50 57	54 39 52	13 11 5		Yes No	YES YES	YES NO
22 23 24	61 217	33 122	30 111	5 3 11		Yes Yes Yes	YES YES YES	YES YES YES
25 26	27 186	13 98	7 90	6 8		No Yes	YES YES	NO YES
27 28 29	164 115 64	77 73 28	70 59 19	7 14 8		No Yes No	YES YES YES	YES YES NO
30 31	61 154	26 75	24 59	2 14		No No	YES YES	NO NO
32 33	75 450 119	47 309 85	39 288 83	8 21 3		Yes Yes	YES YES	YES
34 35 36	92 155	45 91	36 79	9	3	Yes No Yes	YES YES YES	YES NO YES
37 38	214 51 141	128 25 94	123 21 89	5 4 5		Yes No Yes	YES YES	YES
39 40	141 139 138	94 62 57	89 53 47	9 10	0	No	YES YES YES	YES NO NO
41		16	16			Yes	YES	YES

64.6% 72.7% 48.6% 36.0%	
36.0%	
46.2% 43.5%	
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45.5% 36.5%	
56.3% 45.5%	
100.0% 41.8%	
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48.7%	
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	22.2% 29.4%
	38.7% 34.1%
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	39.0% 51.1%
	72.7% 57.1%
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	49.2% 57.3%
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	48.3%
	40.6% 39.2%
	50.1%
	40.0%
	35.1% 47.3%
	42.8%
	33.3% 32.3%
	71.8% 43.0%
	46.8%
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	43.5% 37.8%
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	48.2% 45.3% 45.3% 43.4% 45.5% 42.1% 52.2% 54.2% 50.4%
	48.2% 32.8% 45.3% 43.4% 45.5% 42.1% 54.2% 54.2% 50.4% 41.8%
	48.2% 45.3% 45.3% 41.4% 45.5% 42.1% 54.2% 54.2% 50.4% 41.8% 44.9% 40.3%
	48.2% 45.3% 45.3% 45.5% 45.5% 45.5% 45.5% 45.5% 45.5% 45.5% 42.1% 54.2% 54.2% 54.2% 54.4% 46.3%
	48.2% 45.30 41.40 45.50 42.1% 42.1% 52.27% 50.40 41.80 60.2% 26.4% 44.90 44.180 44.44 44.40 44.40 44.40 44.40 44.40 44.40 44.40 44.40 44.40 44.40 44.40 44.40
	48.2% 42.8% 43.3% 41.4% 42.1% 52.2% 52.2% 41.8% 44.9% 44.9% 42.5% 42.5% 43.5% 44.9%
	48.2% 45.3% 45.3% 45.3% 42.1% 42.1% 52.2% 50.4% 43.8% 44.9% 44.8% 42.4% 42.4% 42.4% 43.8% 42.4% 44.7% 44.7%
	48.2% 32.8% 45.3% 41.4% 45.5% 42.1% 52.2% 50.4% 41.8% 60.2% 60.2% 42.4% 50.9% 47.7% 47.7% 47.7%
	48.29 32.89 45.39 45.39 42.19 42.19 52.29 50.49 44.89 40.39 40.39 40.39 41.89 50.99 37.59 47.79 47
	48.2% 32.8% 45.393 41.495 45.393 45.393 45.393 45.393 45.393 45.393 46.393 46.395 46.395 46.395 46.395 46.4
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	482 N 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1
	612N 642N 642N 642N 642N 642N 642N 642N 64
	68.7% A 12 PM 12 P
	48.2 N
	64.7% 22.1%
	6178.75 2188.7
	6228526 6228526 625
	627874 62774 62774 62774 62774

146 147	7	2 95	2 85	0 8	0	No Yes	YES YES	NO YES	28.6% 47.8%
148 149	69 160	42 111	40 101	2	0	Yes Yes	YES YES	YES YES	58.0%
150 151	119 21	83	78 4	5 2	0	Yes	YES YES	YES NO	65.5% 19.0%
152	100 190	58	50 82	8 18	0	Yes	YES	YES YES	50.0% 43.2%
153 154	141	101 77	59	18	0	Yes Yes	YES YES	YES	41.8%
155 156	35 120	14 57	10 46	11	0	No No	YES YES	NO NO	28.6% 38.3%
157 158	55 8	32 4	31	1	0	Yes Yes	YES YES	YES NO	55.4% 37.5%
159 160	44 127	25 74	19 59	6 15	0	Yes Yes	YES YES	YES YES	43.2% 46.5%
161	131 138	67 73	55 51	12 22	0	Yes Yes	YES YES	YES NO	42.0% 37.0%
162 163	38	34	12	2	0	No	YES	NO	31.6%
164 165	185 167	88 92	69 76	19 15	0	No Yes	YES YES	NO YES	37.3% 45.5%
166 167	115 116	62 74	44	18	0	Yes Yes	YES YES	NO YES	38.3% 42.2%
168 169	44	20 5	17 4	3	0	No Yes	YES YES	NO YES	38.6% 66.7%
170 171	189 62	93 22	64 15	29 6	0	No No	YES YES	NO NO	33.9% 24.2%
172	91 70	40 15	33 13	7 5	0	No No	YES	NO NO	36.3% 18.6%
173 174	34	23	23	0	0	Yes	YES YES	YES	67.6%
175 176	58 1	15	32 1	3	0	Yes Yes	YES YES	YES YES	55.2% 100.0%
177 178	168 99	82 41	72 30	10 11	0	No No	YES YES	YES NO	42.9% 30.3%
179 180	196 80	99 39	80 35	18 4	1 0	Yes No	YES YES	YES YES	40.8% 43.8%
181 182	63 104	37 52	31 43	6 9	0	Yes Yes	YES YES	YES YES	49.2% 41.3%
183 184	334 116	159 59	127 45	31 14	1	No Yes	YES YES	NO NO	38.0% 38.8%
185	103	45	42	9	0	No	YES	YES	40.8%
186 187	64 202	35 85	30 70	16	0	Yes No	YES YES	YES NO	46.9% 34.7%
188 189	201 147	95 71	71 55	21 16	3 0	No No	YES YES	NO NO	35.3% 37.4%
190 191	11 45	6 25	5 23	1 3	0	Yes Yes	YES YES	YES YES	45.5% 51.1%
192 193	252 14	145 E	127	18	0	Yes Yes	YES YES	YES YES	50.4% 50.0%
194	19	9		1	0	No	YES	YES	42.1%
195 196	130 161	96 29	91 76	5 13	0	Yes Yes	YES YES	YES YES	70.0% 47.2%
197 198	181 180	116 96	102 76	12 19	1	Yes Yes	YES YES	YES YES	56.4% 42.2%
199 200	97 262	42 146	31 129	11 17	0	No Yes	YES YES	NO YES	32.0% 49.2%
201	91 47	42 19	34 17	15 2	0	No No	YES YES	NO NO	37.4% 36.2%
202	12	5	3	2 5	0	No Yes	YES YES	NO NO	25.0% 33.3%
205	83	58	56	2	0	Yes	YES	YES	67.5%
206 207	96 55	64 42	61 41	3	0	Yes Yes	YES YES	YES YES	63.5% 74.5%
208 209	144 150	77 65	74 61	3	1	Yes No	YES YES	YES YES	51.4% 40.7%
210 211	13 85	. s 50	46	4	0	Yes Yes	YES YES	YES YES	61.5% 54.1%
212 213	45 99	23 58	22 52	0 4	1 2	Yes Yes	YES YES	YES YES	48.9% 52.5%
214	63 16	29 10	27 9	2 0	0	No Yes	YES	YES YES	42.9% 56.3%
215 216	22	12		2	2	Yes	YES YES	NO	36.4%
217 218	5 55	5 26	5 24	0	1	Yes No	YES YES	YES YES	100.0% 43.6%
219 220	155 54	72 34	69 29	5	0	No Yes	YES YES	YES YES	44.5% 53.7%
221 222	118 78	59 48	55 47	3	1 0	Yes Yes	YES YES	YES YES	46.6% 60.3%
223 224	204 46	117 20	104 17	11 2	2	Yes No	YES YES	YES NO	51.0% 37.0%
225	9	4	4 34	0 3	0	No No	YES	YES	44.4% 40.0%
226 227	124	65	56	9	0	Yes	YES YES	YES YES	45.2%
228 229	44 72	25 33	22 28	3 5	0	Yes No	YES YES	YES NO	50,0% 38,9%
230 231	109 12	72	4	6	1 0	Yes No	YES YES	YES NO	59.6% 33.3%
232 233	159 227	81 139	71 134	9	1 2	Yes Yes	YES	YES YES	44.7% 59.0%
234 235	33 238	25 146	25 142	0 2	0 2	Yes Yes	YES YES	YES YES	75.8% 59.7%
236 237	3 52	0 36	0 36	0	0	No Yes	YES YES	NO YES	0.0%
238 239	429 118	240 63	231 57	6 4	3	Yes Yes	YES YES	YES YES	53.8% 48.3%
240	117 138	72	69	3	0	Yes Yes	YES	YES	59.0% 47.1%
241 242	263	152	141	11	0	Yes	YES YES	YES YES	53.6%
243 244	5 207	106	2 91	1 14	1	Yes Yes	YES YES	YES YES	40.0% 44.0%
245 246	74 367	32 202	29 191	9	2	No Yes	YES YES	NO YES	39.2% 52.0%
247 248	199 40	104 22	92 22	11 0	1 0	Yes Yes	YES YES	YES YES	46.2% 55.0%
249 250	57	24	21	3 6	0	No Yes	YES YES	NO YES	16.8% 54.4%
251	152 96	77 43	73	4 3	0	Yes No	YES	YES	48.0% 41.7%
252 253	62	25	24	1	0	No	YES YES	YES NO	38.7%
254 255	85 79	63 37	62 34	1	2	Yes No	YES YES	YES YES	72.9% 43.0%
256 257	124 42	66 27	64 22	5	1 0	Yes Yes	YES YES	YES YES	51.6% 52.4%
258 259	90 55	50 40	48 39	2 0	0	Yes Yes	YES	YES	53.3% 70.9%
260 261	151	41	80 42	6	2	Yes Yes	YES YES	YES YES	53.0% 49.4%
262 263	37 83	16	14 41	2 5	0	No Yes	YES YES	NO YES	37.8% 49.4%
264	172	107	103	3	1	Yes	YES	YES	59.9%
265 266	156 79	84 37	71 36	12	1 0	Yes No	YES	YES YES	45.5% 45.6%
267 268	133 198	64 93	59 91	5	1	No No	YES YES	YES YES	44,4% 46,0%
269 270	56 35	28 13	25 10	3 2	0	Yes No	YES YES	YES NO	44.6% 28.6%
271 272	138	IIS 32	82 27	3 4	0	Yes No	YES YES	YES YES	59.4% 40.3%
273	101	51	47 41	3	1	Yes Yes	YES YES	YES YES	46.5% 61.2%
274 275	65	27	21	6	0	No	YES	NO	32.3%
276 277	198 30	101 13	92 13	0	1 0	Yes No	YES YES	YES YES	46.5% 43.3%
278 279	30 42	17 26	16 15	0	1 0	Yes No	YES YES	YES NO	53.3% 35.7%
280 281	205 73	95 27	82 25	11 2	2 0	No No	YES YES	YES NO	40.0%
282 283	45 156	25 77	26 68	0	0	Yes No	YES YES	YES YES	34.2% 57.8% 43.6%
284	130 130	61	59 4	2 0	0	No Yes	YES YES	YES YES	45.4% 50.0%
285 286	50	35	37	1	0	Yes	YES	YES	74.0%
287 288	20 159	65	53	0 12	0	No No	YES YES	NO NO	30.0% 33.3%
289 290	88 7	44	37 3	6	1 0	Yes No	YES YES	YES YES	42,0% 42,9%
291 292	228 216	114 95	108 81	5 12	1 2	Yes No	YES YES	YES NO	47.4% 37.5%
293 294	122 10	61	56 5	5	0	Yes Yes	YES YES	YES YES	45.9% 50.0%
295	120	71	62	8	1	Yes Yes	YES	YES	51.7%
296 297	6 81	46	3 41	5	0	Yes	YES YES	YES YES	50.0% 50.0%
298 299	56 128	29 68	22 66	7	0	Yes Yes	YES YES	NO YES	39.3% 51.6%
300 301	60 182	39 96	36 92	3 4	0	Yes Yes	YES YES	YES YES	60.0% 50.5%
302 303	122 44	66 17	65 16	0	1 0	Yes No	YES YES	YES NO	53.3% 26.4%
304 305	74	35	34 19	4 0	0	Yes Yes	YES YES	YES YES	45.9% 57.6%
306	129	59	51	7	1	No	YES	NO	39.5%
307 308	141 64	74 28	67 24	7	1	Yes No	YES YES	YES NO	47.5% 37.5%
	75	43	39	3	1	Yes Yes	YES YES	YES YES	52.0% 47.0%
309 310	166	89	78	10					

12	57 48 96	25	11		0	Yes
4 55 66 77 88 99 90 11 12 2 23 3 44 95 5	96	17	26 16	1	1	No No
5 7 8 9 0 1 1 2 2 3 3	75	58 28	55 25	3	0	Yes
	365	204	194	6	4	Yes
	144	73	72	1	0	Yes
	178 159	105 74	95 69	9 5	1 0	Yes No
E	113	74	70	2	2	Yes
E	53	19 29	15 29	4	0	No No
=	73	41	34	7	0	
-	106	67	64	3	0	Yes
	104 109	50 57	47 53	3	1	No Yes
	61	33	33		0	Yes
	217	122 13	118	3 4	1 0	Yes
-	27 186	98	9	7	3	No Yes
ίE	164	77	72	5	0	No
_	115	73	68	5		Yes
3	64 61	28 26	24 25	4	0	No No
5	154	75	65	7	3	
Ē	75 450	47 309	46 297	10	2	Yes Yes
7	139	86	84	1	1	Yes
9	92	45	37	6	2	No
1	155 214	91 128	85 123	6	0	Yes Yes
	51	25	22	3		No
3	141	94	91	2	1	Yes
E	139 138	62 57	56 54	5	1 0	No No
;	25	36	15	0	1	Yes
7	101	42	41	1	0	No
Ē	191 83	115	110 44	4	1 2	Yes Yes
╚	7	2	2			
ı	178	93	88	3	2	Yes
F	69 160	42 111	41 109	1 2	0	Yes
E	119	111 83	80	3	0	Yes Yes
5	21	6	4	2	0	No
5	100	58 101	53	5	0	Yes
Ŀ	190 141	101 77	96	5 13	1	Yes Yes
	35	14	11	2	1	No
-	120	57	52	5	0	No
F	55 8	32 4	28 3	1	2	Yes
⊩	44	25	22	3	0	Yes
	127	74	67	7	0	Yes
5	131 138	67 73	60	6 8	1	Yes
E	138	73 14	65 13	1	0	Yes No
	185	55	79		1	No
╚	167 115	92 62	88 55	7	0	Yes
	116	74	65	9	0	Yes Yes
	44	20	18	2	0	No
:	6	5	5	0	0	Yes
E	189 62	95 22	75 19	15	3	No No
E	91	40	38	2		No
1	70	28	16	2	0	
3	34 58	23 35	23 34	0	0	Yes Yes
-	1	1	1		0	Yes
L	168	82	75	7	0	No
-	99 196	41 99	36 90	6	1	No Yes
4	80	39	37	2	0	No
5	63	37	37	0	0	Yes
5	104 334	52 159	48 143	4 15	1	Yes No
/ B	116	59	52	7	0	Yes
9	103	45	47	1	0	No
1	64 202	35 86	36 81	5	0	Yes No
-	201	95	90	4	1	No
╚	147	71	64	5	2	No
=	11 45	6 26	5 23	1 3	0	Yes Yes
3	252	145	137	7	1	Yes
	14	1	7	1	0	Yes
Ŀ	19 130	96	94	1	1	No Yes
E	161	30	82		- 1	Yes
	181	116	107	6	3	Yes
	180	96	87		1	Yes
H	97 262	42 146	36 140	5	2	No Yes
E	91	42	38	4	0	No
	47	29	18	0	1	No
-	12 30	5 25	3 11	1	1 0	No Yes
Н	234	157	11	17	2	Yes
)	282	175	145	29	1	Yes
F	312 195	187 127	173 123	14	0	Yes Yes
	194	128	118	10	0	Yes
	60	31	27	4	0	Yes
Ē	219 8	141 5	117 4	24	0	
:	234	157	147	10	0	Yes
	282	175	158	14	- 3	Yes
Ε	312 195	187 127	182 121	3	2	Yes Yes
\vdash	194	128	120	6	2	Yes
	60	31	29	1	1	Yes
E	219	141	128	11 0	2	Yes

YES
YES NO YES
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	53.4
	43.4
	61.9
	28.3
	41.9
	10.0
	45.2
	48.6
	54.1
	51.4
	33.3
	47.3
	43.9 59.1
	37.5
	41.0
	42.2
	61.3
	66.0
	50.4
	40.2 54.8
	57.5
	43.1
	64.5
	40.3
	39.1
	60.0
	40.6
	57.6 53.0
	28.6
	28.6 42.4 52.4 68.1 67.2 19.0 53.0 50.5 44.7 31.4 43.3
	59.4
	68.1
	67.2
	19.0
	50.5
	44.7
	31.4
	43.3
	50.9
	37.5 50.0
	52.8
	45.8
	47.1
	34.2
	42.7
	52.7
	56.0
	40.9
	83.3
	39.7
	30.6
	41.8
,	22.9
67.6% 58.6%	
100.0%	
44.6%	
36.4%	
45.9%	
46.3%	
58.7% 46.7%	
42.8%	
44.8%	
45.6% 56.3%	
56.3%	
40.1% 44.8%	
44.8% 43.5%	
43.5%	
51.1%	
54.4%	
50.0%	
42.1%	
72.3%	
	50.9
	59.1
	48.3
	48.3 37.1 53.4
	48.3 37.1 53.4 41.8
	48.3 37.1 53.4 41.8 38.3
	50.9 52.1 48.3 37.1 53.4 41.8 38.3 25.0

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
Number of individuals answering "No" to the question
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
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
Number of individuals answering "No" to the question
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
Number of individuals answering "No" to the question
Number of invalid or otherwise spoiled voting papers returned
1-3 should total "Number of votes cast"
T-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
Were the number of votes cast in the ballot at least 50% of the number of
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

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 consulation, and other procedures, relating to any of the above matters, including the recognition by employers or employers' associations of theright of a trade union to represent workers in such negotiation or consulation 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

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

Information on Industrial Action								
Name of Or	ganisation:	Chartered	Society of Phys	rsiotherapy Reporting 01/01/2022-31/12/202				
return period in re	ers take industrial a esponse to any ind part of the union?		<u>No</u>	If YES, for ear		industrial action taken please complete the information below		
Industrial Action	Nature of the trade dispute for which action was taken	Dates of the industrial action taken	Number of days of industrial action	Nature of industrial action	Categories of nature of Trade Dispute			
			A: Terms and conditions of or the physical conditions i workers are required to workers are required to B: Engagement or non-eng termination or suspension of or the duties of employment more workers C: Allocation of work or the employment between worker of workers D: Matters of discipate a worker's membersh membership of a trade of the consultation, and other parelating to any of the about including the recognition by employers' associations of the more department of the parelating to any of the about including the recognition by employers' associations of the social consultation of the about the parelating to any of the about the parelating					

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
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
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:
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:
2. Dates of the industrial action taken: to
Number of days of industrial action: 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
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.

The Chartered Society of Physiotherapy

Notes forming part of the financial statements for the year ended 31 December 2022

1 General information

Accounting policies a) Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland.

The financial statements are prepared in GBP and rounded to the nearest thousand.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgement in applying the Society*e accounting policies (see note 9).

Owing uniform.

The Council confirm that, at the time of approving the financial statements, there is a reasonable expectation that the Society has adequate resources to continue in operational existence for the foreseeable future and as a result the going convert basis of preparation has been applied, in priving a forest property of the property o

Taking the above into account as well as the impacts of inflation noted above, the CSP continues to forecast that it will generate a positive net cash contribution in 2024.

In light of the historic growth in membership numbers as noted previously, we consider this significant drop in membership a highly unlikely scenario. This does not also take into account associated cost savings and any other strategic realignments or review of work streams that would take place should income significantly fall.

Whilst uncertainties exist in the future, the Council are of the opinion that a material uncertainty does not exist and for this reason, the going concern basis continues to be adopted in the preparation of the Society's fractical substanta's.

c) Income from services and products

Members' subscriptions (except student memberships, see below) are recognised in line with the period of the membership. No adjustment is made in respect of associated arrears. Subscriptions received in advance are accounted for in the financial year to which they relate.

Included as part of income for educational purposes are student membership fees. These fees are payable at the beginning of the course. Since the courses vary in length from 1 to 4 years, the fees are deferred and released as income over the duration of the courses.

Income from events is recognised in the period in which the event takes place.

Notes forming part of the financial statements for the year ended 31 December 2022 (continued)

2 Accounting policies (continued)

d) Investment income

Income from listed investments is accounted for on a receivable basis and other investment income on an accruals basis. The CSP investment policy seeks to achieve capital growth and not income.

e) Other operating income

Grants of a revenue nature are credited to income in the period to which they relate, unless performance conditions require recognition to be deferred.

f) Taxation

The Society is subject to UK corporation tax on investment income and gains, and surpluses arising from transactions with non-members. Tax is recognised in the Statement of Comprehensive Income except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the Society operates and generates income.

Deferred tax balances are recognised in respect of all timing differences that have originated but not reversed by the balance sheet date, except that:

- the recognition of deferred tax assets is limited to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits; and
- any deferred tax balances are reversed if and when all conditions for retaining associated tax allowances have been met.

Deferred tax balances are not recognised in respect of permanent differences except in respect of business combinations, when deferred tax is recognised on the differences between the fair values of assets acquired and the future tax deductions available for them and the differences between the fair values of liabilities acquired and the amount that will be assessed for tax. Deferred tax is determined using tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

g) Leases

All leases are "operating leases" and the annual rentals are charged to the income and expenditure account on a straight line basis over the lease term.

Rent free periods or other incentives received for entering into a lease are accounted for over the period of the lease so as to spread the benefit received over the lease term.

h) Pension costs: defined benefit scheme

The Society operates a defined benefit pension arrangement called the Chartered Society of Physiotherapy Staff Pension Scheme (the Scheme). The Scheme has been closed to new joiners since April 2020.

The defined benefit pension scheme obligation is valued using the "project unit credit method". The regular costs of providing pension benefits is charged to income and expenditure over the service life of employees on the basis of a constant percentage of earnings. Variations from regular cost arising from periodic actuarial valuations are allocated to operating surplus over the expected remaining service lives of current employees on the basis of a constant percentage of current and estimated future earnings.

Notes forming part of the financial statements for the year ended 31 December 2022 (continued)

2 Accounting policies (continued)

h) Pension costs: defined benefit scheme (continued)

Scheme assets are measured at fair values. Scheme liabilities are measured on an actuarial basis using the projected unit credit method and are discounted at appropriate high quality corporate bond rates. The net surplus or deficit is presented separately from other net assets on the balance sheet.

The current service costs and costs from settlements and curtailments are charged against operating surplus. Past service costs are recognised in the current accounting period. Interest is calculated on the net defined liability. Re-measurements are reported in other comprehensive income.

i) Intangible assets

Intangible assets are initially recognised at cost. After recognition, under the cost model, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Amortisation is provided on intangible assets at rates calculated to write off the cost of each asset on a straight-line basis over its expected useful life.

Amortisation is provided on the following basis:

Computer software - 3 to 6 years

j) Tangible Fixed assets

Freehold property, including land, is stated at market value less accumulated depreciation and subsequent accumulated impairment losses. The market value of the property is reviewed with sufficient regularity to ensure that the carrying amount does not differ materially from the fair value at the reporting date.

Increases in fair value of freehold property is reported in other comprehensive income and accumulated in funds. However, the increase is recognised in profit or loss only to the extent that it reverses a revaluation decrease of the same asset previously recognised in profit or loss. Similarly, the decrease of the asset's carrying amount as a result of a revaluation is only recognised in other comprehensive income to the extent of any previously unrecognised revaluation increase accumulated in equity in respect of that asset.

All other tangible fixed assets are stated at cost less accumulated depreciation.

Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write each asset down to its estimated residual value evenly over its expected useful life, as follows:

Freehold buildings Improvements to freehold property Computer hardware

over 50 years
over 10 years
over 1 to 5 years

between 5 and 12 years

k) Investments

Other equipment

Long-term investments are described as Unit Trusts and are classified as fixed assets.

Investments are stated at market value through profit and loss at the reporting date. Realised and unrealised gains and losses on revaluation of fixed asset investments are recognised in the Statement of Comprehensive Income.

Notes forming part of the financial statements for the year ended 31 December 2022 (continued)

2 Accounting policies (continued)

I) Financial instruments

Financial instruments are classified and accounted for according to the substance of the contractual arrangement as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its liabilities.

Financial assets which are recoverable within one year are initially measured at the transaction price. Financial assets are subsequently measured at amortised cost, being the transaction price less any amounts settled and any impairment losses.

Financial liabilities payable within one year that do not constitute a financing transaction are initially measured at the transaction price and subsequently measured at amortised cost, being the transaction price less any amounts settled.

m) Debtors

Trade and other debtors are recognised at settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

n) Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

o) Creditors

Liabilities are recognised when there is an obligation at the balance sheet date as result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Society anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

p) Funds

The Society holds a number of funds, which are described in note 21 of these financial statements.

3 Critical accounting estimates and assumptions

The Society makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are those used by the valuers in determining the value of CSP's property (note 12) and those used by the scheme actuary in calculating the Society's defined benefit liability (note 17).

Leasehold property is included in the balance sheet at open market value. At 31 December 2022 the property was valued by Farebrother in accordance with the RICS Valuation – Global Standards 2020 incorporating the IVSC International Valuation Standards, and in line with the 'Red Book'. The valuation considered market conditions, and the assessment of any impairments that might affect property values. As well, estimations regarding the useful life of the property and potential changes in market trends were also reviewed. Additionally, the valuation assumes that the property is free from any structural faults and other adverse defects not identified in the site inspection.

In addition, the retirement benefit liability holds specific importance. As per note 17, determining the yearend recognition of the obligations associated with this scheme and assessing the value of assets set aside to cover these obligations necessitates the consideration of various crucial factors. These factors include assumptions related to scheme membership levels, mortality rates, critical financial market metrics like inflation, and anticipated future returns on assets. The pension valuation is especially volatile and CSP engages with its actuaries in compliance with FRS102.

Notes forming part of the financial statements for the year ended 31 December 2022 *(continued)*

	Income for services and products		
		2022	2021 Restated
		£'000	£'000
	Subscriptions	20,189	18,880
	Income from journals	427	502
	Income for educational purposes Income from events	89	159 87
	Grant and miscellaneous	445	31
		21,150	19,659
	For details of the prior year restatement see note 24.		
5	Investment income		
3	investment income	2022	2021 Restated
		£'000	£'000
	Interest receivable	28	4
	Dividends receivable	307	96
		335	100
	For details of the prior year restatement see note 24.		
6	Operating expenses	2022	2021
		2022	Restated
		£'000	£'000
	Area of activity:		
	Practice and Development	4,857	4,750
	Employment Relations and Union Services	2,998	2,640
	Journals State of Paris, and France of the Control	1,017	910
	Strategy, Policy and Engagement Events	4,224 176	3,270 241
		1/0	
	Administration and Finance	5,769	6,224
	Administration and Finance Total expenses Less other expenses:	5,769 ————————————————————————————————————	6,224 ———————————————————————————————————
	Administration and Finance Total expenses	5,769 ———	6,224

Notes forming part of the financial statements for the year ended 31 December 2022 *(continued)*

7	Operating surplus	2022	2021
	The operating surplus of £2,444k (2021: £1,814k) is stated after charging:	£'000	£'000
	Auditor's services		
	- statutory audit of the organisation	52	26
	- accounts preparation services	5	-
	- membership audit	4	4
	- taxation compliance services	5	8
	Depreciation and amortisation - owned assets	122	332
	Loss on write off of tangible fixed assets	64	-
	Loss on write-off of intangible fixed assets	137 	
8	Staff costs		
		2022	2021
		£'000	£'000
	Average full time equivalents employed	163	143
		2022	2021
	Staff costs for the above persons:	£'000	£'000
	Wages and salaries	7,429	7,491
	Social security costs	951	822
	Other pension costs and current service cost	940	901
	Defined contribution pensions cost	809	1,065
	Temporary staff costs	390	592
		10,519	10,871

9 Senior officers

The five Senior Officers (Leadership Team) of the Society are considered to be the key Management Personnel.

Staff costs disclosed in note 8 include the following payments in respect of Senior Officers' emoluments:

	2022 £'000	2021 £'000
Emoluments Employer's pension contributions	456 74	459 75
	530	533
Highest paid employee:		
Remuneration Employer's pension contributions	136 23	132 22
	159 ———	154
Accrued pension or lump sum at year end (defined benefit schemes)	-	-

Notes forming part of the financial statements for the year ended 31 December 2022 (continued)

10	Taxation		
		2022 £'000	2021 £'000
	UK Corporation tax on surplus for the year at 19% (2021 – 19%)		2000
	In respect of the current year Adjustment in respect of prior periods	29 178	-
		207	-
	Deferred taxation		
	Origination and reversal of timing differences	(229)	-
	Effect of changes in tax rates	229	-
	Tax charge on surplus	207	-

Factors affecting tax charge for the year

The tax assessed for the year is higher than (2021 - lower than) the standard rate of corporation tax in the UK of 19% (2021 - 19%). The differences are explained below:

Current tax reconciliation

arient tax reconcination	2022	2021 Restated
	£'000	£'000
Surplus before taxation	276	3,118
At tax rate of 19% (2021 - 19%)	52	592
Non-taxable income	(311)	(698)
Tax losses offset against deferred tax	-	(211)
Other differences	-	317
Chargeable losses	(384)	-
Expenses not deductible	342	-
Adjustment to losses	3,645	-
Exempt ABGH distributions	(45)	-
Adjustment to tax in respect of previous periods	178	-
Remeasurement of deferred tax for changes in tax rates	1,262	-
Movement in deferred tax not recognised	(4,532)	
Total tax charge for the year	207	-

The Society has an unrecognised deferred tax asset of £67k (2021 - liability of £4,465k).

Factors that may affect future tax charges

An increase in the future main corporation tax rate to 25% from 1 April 2023, from the previously enacted 19%, was announced at the budget on 3 March 2021, and substantively enacted on 24 May 2021. The deferred tax balance at 31 December 2022 has been calculated based on the rate as at the reporting date.

For details of the prior year restatement see note 24.

Notes forming part of the financial statements for the year ended 31 December 2022 *(continued)*

11	Intangible fixed assets	Computer software £'000
	Cost or valuation At 1 January 2022 Write-off Additions	3,332 (3,308) 220
	At 31 December 2022	244
	Amortisation At 1 January 2022 Write-off Charge for year	3,187 (3,171) 45
	At 31 December 2022	61
	Net book value At 31 December 2022	183
	At 31 December 2021	145

Amortisation of intangible fixed assets is included as part of operating expenses in the income and expenditure account.

Notes forming part of the financial statements for the year ended 31 December 2022 (continued)

Tangible fixed assets	Freehold land and property £'000	Computer hardware £'000	Other equipment £'000	Total £'000
Cost or valuation At 1 January 2022 Additions Write-off Revaluation	9,455 - - (1,835)	1,903 21 (1,749)	305 81 (203)	11,662 102 (1,952) (1,835)
At 31 December 2022	7,620	175	183	7,978
Depreciation At 1 January 2022 Charge for year Write-off	- - -	1,756 59 (1,685)	279 18 (203)	2,035 77 (1,888)
At 31 December 2022	-	130	94	224
Net book value At 31 December 2022	7,620	45	89	7,754
At 31 December 2021	9,455	147	26	9,628
	Cost or valuation At 1 January 2022 Additions Write-off Revaluation At 31 December 2022 Depreciation At 1 January 2022 Charge for year Write-off At 31 December 2022 Net book value At 31 December 2022	Cost or valuation At 1 January 2022 9,455 Additions - Write-off - Revaluation (1,835) At 31 December 2022 7,620 Depreciation At 1 January 2022 - Charge for year - Write-off - At 31 December 2022 - At 31 December 2022 - Net book value At 31 December 2022 7,620	Freehold Iand and property £'000 E'000	Freehold Iand and property hardware equipment £'000 £'000 £'000

Freehold property includes land, buildings and improvements to freehold property. Included in freehold property brought forward at 1 January 2022 is land with cost of approximately £552,000 which has not been depreciated. The historical cost of buildings is £2,782,000.

The freehold office premises were valued at a market value of £7,620,000 by Farebrother as at 31 December 2022. The valuation was performed in accordance with the RICS Valuation - Global Standards 2020 incorporating the IVSC International Valuation Standards, and in line with the 'Red Book'. The valuation assumes that the property is free from any structural faults and other adverse defects not identified in the site inspection. No special assumptions were made in the preparation of the report.

The valuation has been undertaken using the Investment Method of Valuation. Research has been undertaken into rental and capital transactions in the vicinity of the subject premises and the passing rent and an assumed market rent have then been capitalised using appropriate investment yields. Traditional purchaser's costs have been deducted to arrive at a net value. This value has then been compared to other capital transactions on a capital value per square foot basis.

In addition to the above, the key assumptions are:

- The property has been valued as is and in its current state of condition and repair with an assumed length of marketing period for finding a tenant of 9 months with a 15-month rent free period.
- A yield of 5.75% has been applied, this reflects the current investment market. The change in interest rates over the intervening period between valuations has involved 8 increases in Bank of England Bank Rate. In December 2021 the Bank Rate increased to 0.25% and 12 months later the last increase in December 2022 raised it to 3.5%.

Depreciation of tangible fixed assets is included as part of operating expenses in the income and expenditure account.

Notes forming part of the financial statements for the year ended 31 December 2022 *(continued)*

13 Investments		
	2022	2021
At valuation:	£'000	£'000
At Valuation. At 1 January	19,479	6,824
Acquisitions at cost	3,488	18,255
Disposals	(1,357)	(7,609)
Unrealised (loss)/gain on investment	(2,020)	`2,009
At 31 December	19,590	19,479
Historic cost of investments	20,537	17,408
	2022	2021
	£'000	£'000
The investment comprised:		
Listed: Unit Trusts	19,056	18,710
Cash	534 	769
At 31 December	19,590	19,479
14 Debtors		
	2022	2021
	£'000	Restated £'000
Trade debtors	230	300
Other tax and social security	-	31
Other debtors	12	90
Prepayments and accrued income	629 	1,484
	871	1,905

For details of the prior year restatement see note 24.

Notes forming part of the financial statements for the year ended 31 December 2022 (continued)

15	Creditors: amounts falling due within one year		
		2022 £'000	2021 £'000
	Trade creditors	835	1,310
	Other tax and social security	305	426
	Accruals and deferred income	615	1,618
	Corporation tax	207	_
	Membership subscriptions in advance	60	60
	Other creditors	236	68
		2,258 ———	3,482
16	Financial instruments	2022	2021
		£'000	Restated £'000
	Financial assets		
	Financial assets measured at amortised cost	1,934	2,093
	Financial assets measured at fair value through profit and loss	19,056	18,710
	Financial liabilities		
	Financial liabilities measured at amortised cost	1,786	1,924

Financial assets measured at amortised cost comprise investments in cash, trade debtors, other debtors, accrued income, and cash at bank.

Financial assets measured at fair value through profit and loss comprise investments in shares.

Financial liabilities measured at amortised cost comprise trade creditors, other tax and social security, accruals, and other creditors.

For details of the prior year restatement see note 24.

Notes forming part of the financial statements for the year ended 31 December 2022 (continued)

17 Defined benefit pension scheme

The Chartered Society of Physiotherapy (the Employer) operates a defined benefit pension arrangement called the Chartered Society of Physiotherapy Staff Pension Scheme (the Scheme). The Scheme provides benefits based on final salary and length of service on retirement, leaving service or death. The following disclosures exclude any allowance for defined contribution schemes operated by the Employer.

The Scheme is subject to the Statutory Funding Objective under the Pensions Act 2004. A valuation of the Scheme is carried out at least once every three years to determine whether the Statutory Funding Objective is met. As part of the process the Employer must agree with the Trustees of the Scheme the contributions to be paid to meet any shortfall against the Statutory Funding Objective and contributions to pay for future accrual of benefits.

The Scheme is managed by a board of Trustees, appointed in part by the Employer and in part from elections by members of the Scheme. The Trustees have responsibility for obtaining valuations of the fund, administering benefit payments, and investing the Scheme's assets. The Trustees delegate some of these functions to their professional advisers where appropriate. There were no Scheme amendments, curtailments or settlements during the period.

The most recent comprehensive actuarial valuation of the Scheme was carried out as at 31 March 2021 and the next valuation of the Scheme is due as at 31 March 2024. In November 2022, a new recovery plan and schedule of contributions was agreed with the pension trustees in response to the revised triennial actuarial valuation over a revised timeframe of approximately 11.5 years. The new plan commits the CSP to paying £1.4m per year for the next 11 years.

Presently, the actuarial valuation of the scheme deficit has reduced significantly in line with the FRS 102 valuation due to improvements in the discount rate assumptions used. In the event that the valuation reveals a larger deficit than expected, the Employer may be required to increase contributions above those set out in the existing Schedule of Contributions. Conversely, if the position is better than expected, it is possible that contributions may be reduced.

In 2022, the CSP contributed an additional £1.1m to its pension scheme as the third instalment of a ten-year deficit recovery plan. Payments to the scheme in 2022 were £1.6m (2021 - £1.6m) and anticipated payments to the scheme for 2023 is £2.0m.

Below, you will find information regarding the defined benefit plan, prepared in compliance with section 28 of FRS102. The calculations were carried out by an independent certified actuary. The adjustments consider alterations in financial circumstances, the actual disbursements made during this period, and the effects of granted pension scheme increments.

Principal actuarial assumptions	At 31 December 2022	At 31 December 2021
Discount rate Inflation (RPI)	4.85% 3.10%	1.85% 3.20%
Inflation (CPI)	2.70%	2.80%
Salary increases	2.70%	In line with CPI
Pension increase (RPI max 5%)	2.85%	2.95%
Post-retirement mortality	S3PA tables with CMI 2020 projections using a long-term improvement rate of 1.00% p.a.	S3PA tables with CMI 2017 projections using a long-term improvement rate of 1.00% p.a.
Commutation	All members are assumed to take the maximum tax free cash	All members are assumed to take the maximum tax free cash possible
Proportion married	70.00%	70.00%

Notes forming part of the financial statements for the year ended 31 December 2022 *(continued)*

17 Defined benefit pension scheme (continued)

The current asset split is as follows:		
	At 31 December 2022 £'000	At 31 December 2021 £'000
BlackRock Equities Columbia Threadneedle Dynamic Real Return Fund Cash	40.4% 57.3% 2.3%	40.5% 57.2% 2.3%
Total Total assets (£000)	100.0% 36,625	100.0% 39,137
Balance sheet	At 31 December 2022 £'000	At 31 December 2021 £'000
Fair value of assets Present value of funded obligations	36,625 (44,354)	39,064 (68,896)
Deficit in scheme	(7,729)	(29,832)
Net defined benefit liability	(7,729) ———	(29,832)
Amount recognised in the income and expenditure account	Year to	Year to

Amount recognised in the income and expenditure account	Year to 31 December 2022 £'000	Year to 31 December 2021 £'000
Current service cost Administration costs Interest on liabilities Interest on assets	(598) (272) (1,267) 728	(752) (222) (950) 476
Total charge to the income and expenditure account	(1,409)	(1,448)

Notes forming part of the financial statements for the year ended 31 December 2022 *(continued)*

17	Defined	benefit	pension	scheme	(continued)	

Remeasurements over the year	Year to 31 December 2022 £'000	Year to 31 December 2021 £'000
(Loss)/gain on assets in excess of interest Experience losses on liabilities Gains from changes to demographic assumptions Gains from changes to financial assumptions Other	(3,722) (4,479) - 30,061 73	1,778 (753) 1,467 4,794
Total remeasurements	21,933	7,286 ———
Change in value of assets	Year to 31 December 2022 £'000	Year to 31 December 2021 £'000
Fair value of assets at 1 January Interest income Contributions by employer Contributions by Scheme participants Benefits paid Administration costs Changes due to settlement and curtailment cost	39,137 728 1,579 113 (938) (272)	36,326 476 1,579 130 (930) (222)
(Loss)/return on assets less interest Fair value of assets at 31 December	(3,722) ———————————————————————————————————	1,778 ———— 39,137
Actual (loss)/return on assets	(2,994)	2,254
Change in value of defined benefit liabilities	Year to 31 December 2022 £'000	Year to 31 December 2021 £'000
Value of liabilities at 1 January Current service cost Contributions by Scheme participants Past service costs	(68,896) (598) (113)	(73,502) (752) (130)
Interest cost Benefits paid Change due to settlement or curtailment cost	(1,267) 938	(950) 930 -
Experience loss on liabilities Changes to demographic assumptions Changes to financial assumptions	(4,479) - 30,061	(753) 1,467 4,794
Value of liabilities at 31 December	(44,354)	(68,896)

Notes forming part of the financial statements for the year ended 31 December 2022 (continued)

17	Defined benefit pension scheme (continued)		
	Sensitivity of the value placed on the liabilities		Approximate effect on liability £'000
	Discount rate +0.50% Discount rate -0.50% Inflation +0.50% Inflation -0.50% Salary increases equal to the CPI inflation assumption 95% of S2NA tables with CMI 2017 projection and 1.0% p.a. long term rate Members take 90% of the maximum possible tax-free cash		(3,022) 3,403 2,785 (2,376) 235 493 71
18	Operating lease		
	Operating lease commitments	2022 £'000	2021 £'000
	Less than 1 year 1 year to less than 5 years More than 5 years	290 550 17	127 926 434
	Total	857	1,487

19 Boards and branches

There are 13 boards/regional networks and 12 branches of the Chartered Society of Physiotherapy operated by the Society's members across the regions of the United Kingdom and Crown Dependencies. The cash holdings of the boards and branches are wholly controlled by CSP and therefore incorporated in these accounts. There are no cash holdings by the boards and branches.

20 Payments to Society officials

As required by the Trade Union and Labour Relations (Consolidation) Act 1992 the Society has disclosed in its annual return to the Certification Office for Trade Unions and Employers' Associations that no allowances were paid in 2022 to the Chair and Vice-Chair.

The Chartered Society of Physiotherapy

Notes forming part of the financial statements for the year ended 31 December 2022 (continued)

7

Statement of Funds	General reserve £'000	Property revaluation reserve £'000	Investment revaluation reserve £'000	Pension reserve £'000	Future pension volatility mitigation reserve	Legal reserve £'000	Total £'000
As at 1 January 2022 as previously stated Prior year restatement	14,910 (705)	6,747	2,775	(29,832)	5,255 (91)	116	(29) (796)
As at 1 January 2022	14,205	6,747	2,775	(29,832)	5,164	116	(825)
Surplus and other comprehensive income for the year	69	(1,835)	ı	21,933	,		20,167
repayment plan Transfer from property revaluation fund	- 626	- (626)		1,141	(1,141)		
Transfer of investment revaluation to investment revaluation fund	2,775	· I	(2,775)	1		•	
reserve fund Transfer of pemaining apporting a umling to	971	•	ı	(971)	1	•	•
future pension volatility mitigation fund Transfer from Legal reserve	(3,585)	' '		' '	3,585	(116)	' '
As at 31 December 2022	15,177	4,286		(7,729)	7,608	'	19,342

For details of the prior year restatement see note 24.

Notes forming part of the financial statements for the year ended 31 December 2022 (continued)

7

Statement of Funds (continued)	ned)							
	General reserve (restated) £'000	Property revaluation reserve	Investment revaluation reserve	Pension reserve £'000	Future pension volatility mitigation reserve (restated)	Legal reserve £'000	Board and branch reserve	Total (restated) £'000
As at 1 January 2021	14,830	7,736	992	(37,177)	3,350	116	163	(10,216)
Surplus and other comprehensive income for the year (restated) Repayments made under	3,118	(1,014)	1	7,287	1	•	•	9,391
the pension repayment plan	1	•	•	1,032	(1,032)	•	•	•
revaluation to investment revaluation fund Transfer of depreciation	(2,009)	ı	2,009	ı	ı	ı	ı	
from property revaluation fund	(25)	25	•	ı	•	,	•	
the pension reserve fund Transfer of remaining	974	1	•	(974)	•	1	•	
operating surplus to future pension volatility mitigation fund (restated) Transfers from other funds	(2,846)	' '			2,846	' '	(163)	
As at 31 December 2021 (restated)	14,205	6,747	2,775	(29,832)	5,164	116	'	(825)
For details of the prior year restatement see note 24.	ar restatement s	see note 24.						

For details of the prior year restatement see note 24.

Notes forming part of the financial statements for the year ended 31 December 2022 (continued)

21 Statement of Funds (continued)

The funds are described below:

General

The general fund represents funds available for general use of the Society.

Property revaluation reserve

The property revaluation fund represents the accumulated revaluation of the property over and above it's value on the historic cost basis.

Investment revaluation reserve

The investment revaluation fund represents the accumulated gains and losses on fixed asset investments, over and above its historic cost. A transfer is made annually representing the change in fair value in the year.

Pension reserve

The pension reserve represents the defined benefit pension obligation.

Future pension volatility mitigation fund

The triennial valuation of the CSP staff pension scheme performed by the Scheme's actuaries, Barnett Waddingham, estimated a £26m deficit as at 31 March 2021.

In November 2022 the CSP filed a recovery plan with the Pension Regulator committing to pay down the actuarial deficit over a 11.5 year period. This entailed an increase to the term of the previous recovery plan and the annual payments to approximately £1.4m per year.

In December 2019 the CSP Council agreed that a clearly identifiable reserve should be created in the accounts for the Pension repayment plan. This reserve includes the recovery plan payments, and in addition any surplus generated by the CSP from 2018 until further notice.

The transfers from general fund represent the operating surplus from 2019-22 in line with the CSP Council agreement.

The CSP recognises that the assumptions taken by the Scheme Trustees and actuaries will mean the recovery plan will need to be reviewed following the next triennial valuation as at 31 March 2024. This creates a risk and volatility to CSP reserves that needs to be actively managed.

The future pension volatility mitigation fund identifies the combination of recovery plan payments and operating surpluses that the CSP Council have allocated to reducing the defined benefit pension liability.

Legal fund

The legal fund was established to meet the costs of defending members in particularly large or complex legal cases relating to employment. Following a review by Trustees, it has been determined that this fund is no longer required and a transfer has been made to general funds.

Board and branch reserve

The board and branch reserves fund represents the net assets held by the Society's regional boards and local branches.

Notes forming part of the financial statements for the year ended 31 December 2022 (continued)

22 Related party transactions

The Society has two associated registered charities: The Chartered Society of Physiotherapy Charitable Trust and The Chartered Society of Physiotherapy Members' Benevolent Fund. Each has an independent board of trustees. CSP collaborates with both charities as the organisations all share similar missions and objectives. Collaboration is split between business as usual (included in any regular service fee) and occasional activities (may be charged separately as agreed by trustees). Activities include provision of finance, payroll, investment administration, facilities support, advice and support as required

The Society provided financial and administrative services to the Charitable Trust at a cost of £4,248 (2021 - £19,121) and donated financial and administrative services to the Charitable Trust with an estimated value of £13,562 (2021: £0). As at 31 December 2022 the Charitable Trust owed the Society £82,537 (2021 - £370,451). As at 31 December 2022 the Society did not owe any funds to the Trust (2021 - no funds owed).

The Society provided financial and administrative services with an estimated value of £12,996, at no cost, to the Members' Benevolent Fund (2021 - £14,869). As at 31 December 2022 the amount owed to the Society was £6,479 (2021 - £2,063).

An amount of $\pounds 50,089$ (2021 - $\pounds 7,803$) was included in the accounts, as administrative and finance expenditure, in respect of amounts paid to the employers of the Chair of Council and the Vice-Chair. These payments represent compensation for the time these officials spend with the Society.

The Chartered Society of Physiotherapy Staff Pension Scheme provides pension benefits for current and previous CSP staff members. Karen Middleton and Claire Sullivan are key management personnel of the CSP and also serve as Trustees of the Chartered Society of Physiotherapy Staff Pension Scheme.

The Society has not made any payments to the two associated charities (The Chartered Society of Physiotherapy Charitable Trust and The Chartered Society of Physiotherapy Members' Benevolent Fund) during the year (2021 - £Nil).

23 Capital commitments

The Society had no capital commitments at 31 December 2022 (2021 - £Nil).

24 Prior year adjustment

The Society has identified four errors in the prior year accounts:

Adjustment 1: The Society has identified an error in the accounting of grant income in the previous year, leading to a reduction of £796k in grant income and accrued income for the year ending on 31 December 2021. Consequently, net assets as of 31 December 2021, decreased by the same amount. To align with this adjustment, the cash flow statement and financial instruments note have been restated. The financial instruments note has also been restated by the same amount.

Adjustment 2: A second error was detected concerning the presentation of the revaluation of fixed asset investments, which should have been recognized in profit or loss rather than in other comprehensive income. The correction of the £2,009k revaluation in the December 2021 accounts has resulted in an increase in operating surplus before taxation, now totalling £3,118k. This adjustment has also affected the cash flow statement.

Adjustment 3: In the prior year the cash flow for the pension repayment plan should have been included under net cash from operating activities. This error has been corrected.

Adjustment 4: An error was identified concerning the inclusion of losses on the sale of investments being included in investment income. This is now included in its own line in the Statement of Comprehensive Income called 'realised loss on disposal/transfer of investments'.

As a result of adjustments 1 and 4, the transfer from the general fund to the future pension volatility mitigation fund as of 31 December 2021, has been adjusted from £3,642k to £2,846k, as it is calculated based on the operating surplus.

Notes forming part of the financial statements for the year ended 31 December 2022 (continued)

24 Prior year adjustment (continued)

The table below sets out the impact of the prior year restatements described above.

As restated £'000	(825)	(705) 3.118	1,773	510	31	100	3,118	(869)	1,484	2,093	(2,846)	
Adjustment 4 £'000	' (L	(sn/)	•	•	•	202	•	ı	•	•	(202)	
Adjustment 3 £'000	ı		(1,032)		•	•	•	ı	•	•	•	
Adjustment 2 £'000	ı	2.009	•	•	•	•	2,009	(382)	•	•	•	
Adjustment 1 £'000	(962)	(962)	1	962	(962)		(962)	152	(962)	(962)	962	
As previously stated £'000	(29)	1.905	2,806	(586)	827	(909)	1,905	(468)	2,280	2,889	(2,937)	
As	Net assets as at 31 December 2021	Realised loss on revaluation of investments Surplus after taxation	Net cash from operating activities	Debtors movement	Grant and miscellaneous income	Investment income	Surplus before taxation	Non-taxable income (within tax charge reconciliation)	Prepayments and accrued income	Financial assets held at amortised cost	Transfer to Future Pension Mitigation Fund	
	Net assets	SOCI Cash flow	Cash flow	Cash flow	Note 4	Note 5	Note 10	Note 10	Note 14	Note 16	Note 21	

Accounting policies

(see notes 84 and 85)

The Chartered Society of Physiotherapy	
The Chartered Society of Physiotherapy	
Notes forming part of the financial statements	
for the year ended 31 December 2022	
1 General information	
The Chartered Society of Physiotherapy ("the Society") is incorporated under Royal Charter in the UK and is	
a trade union on the special register under the Trade Union and Labour Relations (Consolidation) Act 1992. The address of the registered office is given on the Society Information page and the nature of the Society	
operations and its principal activity is set out in the annual report.	
2 Accounting policies	
a) Basis of preparation of financial statements	
The financial statements have been precared under the historical cost convention unless otherwise	
specified within these accounting policies and in accordance with Financial Reporting Standard 102, the	
Financial Reporting Standard applicable in the UK and the Republic of Ireland.	
The financial statements are prepared in CBP and rounded to the nearest thousand.	
The preparation of financial statements in compliance with FRS 102 requires the use of certain critical	
accounting estimates. It also requires management to exercise judgement in applying the Society's accounting solicies (see note 3).	
The following principal accounting policies have been applied:	
b) Coing concern	
The Council confirm that, at the time of approving the financial statements, there is a reasonable	
expectation that the Society has adequate resources to continue in operational existence for the	
foreseeable future, and as a result the going concern basis of preparation has been applied. In arriving at	
this conclusion the Council has taken account of current and anticipated trading performance in the current economic conditions, its Corporate Strategy and its reserves position.	
Taking the above into account as well as the impacts of inflation noted above, the CSP continues to forecast that it will generate a positive net cash contribution in 2024.	
In light of the historic growth in membership numbers as noted previously, we consider this significant drop in membership a highly unlikely scenario. This does not also take into account associated cost savings	
and any other strategic realignments or review of work streams that would take place should income	
significantly fall.	
Whitst uncertainties exist in the future, the Council are of the opinion that a material uncertainty does not	
exist and for this reason, the going concern basis continues to be adopted in the preparation of the Society's fivencial statements.	
·	
c) Income from services and products	
Members' subscriptions (except student memberships, see below) are recognised in line with the period of	
the membership. No adjustment is made in respect of associated arrears. Subscriptions received in advance are accounted for in the financial year to which they relate.	
Included as part of income for educational purposes are student membership fees. These fees are payable at the beginning of the course. Since the courses vary in length from 1 to 4 years, the fees are deferred	
at the beginning of the counter. Since the counter vary in length from 1 to 4 years, the feet are deterred and released as income over the duration of the courses.	
Income from events is recognised in the period in which the event takes place.	
	O:
Income from journals is recognised monthly on an accruals basis according to the period in which the income is earned.	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'sSignature:	
Name:	Karen Middleton - CEO	Name:	(or other official whose position should be stated) Ishmael Beckford
Date:	28/09/2023	Date:	28/09/2023

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	x	No	
Has the list of officers in post been completed? (see Page 2 and Note 12)	Yes	X	No	
Has the return been signed? (see Pages 23 and 25 and Notes 86 and 95)	Yes		No	
Has the audtor'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	X	No	
A member statement is: (see Note 80)	Enclosed		To follow	x
Has the summary sheet been completed? (see Page 17 and Notes 7 and 62)	Yes	x	To follow	
Has the membership audit certificate been completed? (see Page i to iii and Notes 97 and 103)	Yes		No	

Notes forming part of the financial statements for the year ended 31 December 2022

1 General information

The Chartered Society of Physiotherapy ("the Society") is incorporated under Royal Charter in the UK and is a trade union on the special register under the Trade Union and Labour Relations (Consolidation) Act 1992. The address of the registered office is given on the Society Information page and the nature of the Society's operations and its principal activity is set out in the annual report.

2 Accounting policies

a) Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland.

The financial statements are prepared in GBP and rounded to the nearest thousand.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgement in applying the Society's accounting policies (see note 3).

The following principal accounting policies have been applied:

b) Going concern

The Council confirm that, at the time of approving the financial statements, there is a reasonable expectation that the Society has adequate resources to continue in operational existence for the foreseeable future, and as a result the going concern basis of preparation has been applied. In arriving at this conclusion the Council has taken account of current and anticipated trading performance in the current economic conditions, its Corporate Strategy and its reserves position.

Taking the above into account as well as the impacts of inflation noted above, the CSP continues to forecast that it will generate a positive net cash contribution in 2024.

In light of the historic growth in membership numbers as noted previously, we consider this significant drop in membership a highly unlikely scenario. This does not also take into account associated cost savings and any other strategic realignments or review of work streams that would take place should income significantly fall.

Whilst uncertainties exist in the future, the Council are of the opinion that a material uncertainty does not exist and for this reason, the going concern basis continues to be adopted in the preparation of the Society's financial statements.

c) Income from services and products

Members' subscriptions (except student memberships, see below) are recognised in line with the period of the membership. No adjustment is made in respect of associated arrears. Subscriptions received in advance are accounted for in the financial year to which they relate.

Included as part of income for educational purposes are student membership fees. These fees are payable at the beginning of the course. Since the courses vary in length from 1 to 4 years, the fees are deferred and released as income over the duration of the courses.

Income from events is recognised in the period in which the event takes place.

Income from journals is recognised monthly on an accruals basis according to the period in which the income is earned.

Notes forming part of the financial statements for the year ended 31 December 2022 (continued)

2 Accounting policies (continued)

d) Investment income

Income from listed investments is accounted for on a receivable basis and other investment income on an accruals basis. The CSP investment policy seeks to achieve capital growth and not income.

e) Other operating income

Grants of a revenue nature are credited to income in the period to which they relate, unless performance conditions require recognition to be deferred.

f) Taxation

The Society is subject to UK corporation tax on investment income and gains, and surpluses arising from transactions with non-members. Tax is recognised in the Statement of Comprehensive Income except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the Society operates and generates income.

Deferred tax balances are recognised in respect of all timing differences that have originated but not reversed by the balance sheet date, except that:

- the recognition of deferred tax assets is limited to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits; and
- any deferred tax balances are reversed if and when all conditions for retaining associated tax allowances have been met.

Deferred tax balances are not recognised in respect of permanent differences except in respect of business combinations, when deferred tax is recognised on the differences between the fair values of assets acquired and the future tax deductions available for them and the differences between the fair values of liabilities acquired and the amount that will be assessed for tax. Deferred tax is determined using tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

g) Leases

All leases are "operating leases" and the annual rentals are charged to the income and expenditure account on a straight line basis over the lease term.

Rent free periods or other incentives received for entering into a lease are accounted for over the period of the lease so as to spread the benefit received over the lease term.

h) Pension costs: defined benefit scheme

The Society operates a defined benefit pension arrangement called the Chartered Society of Physiotherapy Staff Pension Scheme (the Scheme). The Scheme has been closed to new joiners since April 2020.

The defined benefit pension scheme obligation is valued using the "project unit credit method". The regular costs of providing pension benefits is charged to income and expenditure over the service life of employees on the basis of a constant percentage of earnings. Variations from regular cost arising from periodic actuarial valuations are allocated to operating surplus over the expected remaining service lives of current employees on the basis of a constant percentage of current and estimated future earnings.

Notes forming part of the financial statements for the year ended 31 December 2022 (continued)

2 Accounting policies (continued)

h) Pension costs: defined benefit scheme (continued)

Scheme assets are measured at fair values. Scheme liabilities are measured on an actuarial basis using the projected unit credit method and are discounted at appropriate high quality corporate bond rates. The net surplus or deficit is presented separately from other net assets on the balance sheet.

The current service costs and costs from settlements and curtailments are charged against operating surplus. Past service costs are recognised in the current accounting period. Interest is calculated on the net defined liability. Re-measurements are reported in other comprehensive income.

i) Intangible assets

Intangible assets are initially recognised at cost. After recognition, under the cost model, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Amortisation is provided on intangible assets at rates calculated to write off the cost of each asset on a straight-line basis over its expected useful life.

Amortisation is provided on the following basis:

Computer software - 3 to 6 years

j) Tangible Fixed assets

Freehold property, including land, is stated at market value less accumulated depreciation and subsequent accumulated impairment losses. The market value of the property is reviewed with sufficient regularity to ensure that the carrying amount does not differ materially from the fair value at the reporting date.

Increases in fair value of freehold property is reported in other comprehensive income and accumulated in funds. However, the increase is recognised in profit or loss only to the extent that it reverses a revaluation decrease of the same asset previously recognised in profit or loss. Similarly, the decrease of the asset's carrying amount as a result of a revaluation is only recognised in other comprehensive income to the extent of any previously unrecognised revaluation increase accumulated in equity in respect of that asset.

All other tangible fixed assets are stated at cost less accumulated depreciation.

Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write each asset down to its estimated residual value evenly over its expected useful life, as follows:

Freehold buildings Improvements to freehold property Computer hardware

over 50 years
over 10 years
over 1 to 5 years

between 5 and 12 years

k) Investments

Other equipment

Long-term investments are described as Unit Trusts and are classified as fixed assets.

Investments are stated at market value through profit and loss at the reporting date. Realised and unrealised gains and losses on revaluation of fixed asset investments are recognised in the Statement of Comprehensive Income.

Notes forming part of the financial statements for the year ended 31 December 2022 (continued)

2 Accounting policies (continued)

I) Financial instruments

Financial instruments are classified and accounted for according to the substance of the contractual arrangement as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its liabilities.

Financial assets which are recoverable within one year are initially measured at the transaction price. Financial assets are subsequently measured at amortised cost, being the transaction price less any amounts settled and any impairment losses.

Financial liabilities payable within one year that do not constitute a financing transaction are initially measured at the transaction price and subsequently measured at amortised cost, being the transaction price less any amounts settled.

m) Debtors

Trade and other debtors are recognised at settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

n) Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

o) Creditors

Liabilities are recognised when there is an obligation at the balance sheet date as result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Society anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

p) Funds

The Society holds a number of funds, which are described in note 21 of these financial statements.

3 Critical accounting estimates and assumptions

The Society makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are those used by the valuers in determining the value of CSP's property (note 12) and those used by the scheme actuary in calculating the Society's defined benefit liability (note 17).

Leasehold property is included in the balance sheet at open market value. At 31 December 2022 the property was valued by Farebrother in accordance with the RICS Valuation – Global Standards 2020 incorporating the IVSC International Valuation Standards, and in line with the 'Red Book'. The valuation considered market conditions, and the assessment of any impairments that might affect property values. As well, estimations regarding the useful life of the property and potential changes in market trends were also reviewed. Additionally, the valuation assumes that the property is free from any structural faults and other adverse defects not identified in the site inspection.

In addition, the retirement benefit liability holds specific importance. As per note 17, determining the yearend recognition of the obligations associated with this scheme and assessing the value of assets set aside to cover these obligations necessitates the consideration of various crucial factors. These factors include assumptions related to scheme membership levels, mortality rates, critical financial market metrics like inflation, and anticipated future returns on assets. The pension valuation is especially volatile and CSP engages with its actuaries in compliance with FRS102.

Notes forming part of the financial statements for the year ended 31 December 2022

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2 Accounting policies

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The financial statements are prepared in GBP and rounded to the nearest thousand.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgement in applying the Society's accounting policies (see note 3).

The following principal accounting policies have been applied:

b) Going concern

The Council confirm that, at the time of approving the financial statements, there is a reasonable expectation that the Society has adequate resources to continue in operational existence for the foreseeable future, and as a result the going concern basis of preparation has been applied. In arriving at this conclusion the Council has taken account of current and anticipated trading performance in the current economic conditions, its Corporate Strategy and its reserves position.

Taking the above into account as well as the impacts of inflation noted above, the CSP continues to forecast that it will generate a positive net cash contribution in 2024.

In light of the historic growth in membership numbers as noted previously, we consider this significant drop in membership a highly unlikely scenario. This does not also take into account associated cost savings and any other strategic realignments or review of work streams that would take place should income significantly fall.

Whilst uncertainties exist in the future, the Council are of the opinion that a material uncertainty does not exist and for this reason, the going concern basis continues to be adopted in the preparation of the Society's financial statements.

c) Income from services and products

Members' subscriptions (except student memberships, see below) are recognised in line with the period of the membership. No adjustment is made in respect of associated arrears. Subscriptions received in advance are accounted for in the financial year to which they relate.

Included as part of income for educational purposes are student membership fees. These fees are payable at the beginning of the course. Since the courses vary in length from 1 to 4 years, the fees are deferred and released as income over the duration of the courses.

Income from events is recognised in the period in which the event takes place.

Income from journals is recognised monthly on an accruals basis according to the period in which the income is earned.

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.

 In the opinion of the auditors or auditor do the accounts they have audited and which are contained this return give a true and fair view of the matters to which they related? (See section 36(1) and (2) of 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 holdin 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
2. Vous ouditors or ouditor must include in their report the following wordings
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)

Refer to attached financial statements.		
Cinn day (a) of a validate an avalidate		
Signature(s) of auditor or auditors:	DocuSigned by:	
	Truvence Elliott	
Name(s):	Laurence Elliott, for and on behalf of	
	BDO LLP	
Profession(s) or Calling(s):	Auditor	
Address(es):	BDO LLP	
	55 Baker Street	
	London	
Postcode	W1U 7EU	
Date	28-Sep-23 28 September 2023	
Contact name for inquiries and	Laurence Elliott 020 7486 5888	
telephone number:		

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 inforamation 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	Docusigned by: Universe Elliott C9A7C7386A35456
Name	Laurence Elliott, for and on behalf of BDO LLP
Address	55 Baker Street, London, W1U 7EU
Date	28-Sep-23 28 September 2023
Contact name and telephone number	Laurence Elliott, 020 7486 5888

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 it members and secured, so far asis reasonably practicable, that the entries in the register are accurate and up-to-date?	
	Yes / No	
	If "No" Please expla	in below:
Signa	ture	
Name	9	
Office	e held	
Date		



Double-click on icon to open guidance