# 2022

## Annual review

World Physiotherapy

# OUR VISION

Everyone has universal access to quality physiotherapy services where and when needed.

# OUR PURPOSE

To represent physiotherapy across the globe, advancing our profession and advocating access for all, to improve health and wellbeing.

# WHO WE ARE

Founded in 1951, the World Confederation for Physiotherapy (WCPT) is the sole international voice for physiotherapy. In 2020 we rebranded as World Physiotherapy and now represent more than 600,000 physiotherapists through 127 member organisations.

WCPT operates as a non-profit organisation and is registered as a charity in the UK.

# OUR STRATEGIC PILLARS

## Evolving and sustainable

World Physiotherapy is a mature, financially sustainable organisation, with a tailored member offering that supports and builds the capacity of our member organisations and regions.

## Influence and reach

World Physiotherapy works collaboratively with our member organisations, regions, subgroups, and other stakeholders to advance the profession, increase access to physiotherapy services, and improve outcomes for consumers.

## Knowledge connector

World Physiotherapy supports effective advocacy and evidence informed best practice by connecting member organisations, regions, subgroups, and other stakeholders to high quality sources of knowledge, data, and insights.

# OUR VALUES

## Connecting

We bring our community together through our member organisations, regions, subgroups, and the wider physiotherapy profession.

## Belonging

We recognise and embrace the diversity in our community and our actions create a sense of belonging.

## Empowering

We support our member organisations, regions, and subgroups in the service of others to create lasting change and impact.

## Collaborating

We partner with our member organisations, regions, subgroups, and others who share our values and objectives.

World Physiotherapy

# Contents


| | |
|---|---|
| President's message | 1 |
| Executive summary | 2 |
| Evolving and sustainable | 3 |
| Influence and reach | 6 |
| Knowledge connector | 9 |
| Governance | 12 |
| Financial review | 16 |


World Physiotherapy

# President's message

In preparing to write what will be my final annual report message as president of World Physiotherapy, I reread the annual reports for 2019-2021. Reflecting on 2022, I recall we entered the year with more confidence that we were putting the immediate impacts of the global pandemic COVID-19 behind us and learning more about the legacies it will still have for individuals, communities, the health and education systems, and our profession.

As we entered spring in the northern hemisphere, it felt like we gave a collective sign of relief and then, on 25 February 2022, Russia invaded Ukraine and for the first time since the founding of World Physiotherapy, there was a war in Europe and the world was once again affected by crisis. The UNHCR reports that there are more than 8 million refugees from Ukraine all over Europe. The World Economic Forum reports that the war in Ukraine has created a global 'poly crisis'. Global energy and food prices have soared, creating a significant cost of living crisis. In addition, the war has cast a long shadow not only on the lives of the people of Ukraine but also on communities further afield who now face food and nutrition insecurity.

World Physiotherapy has responded to the war in Ukraine through close collaboration with our partners, Humanity & Inclusion and WHO, to support the development of publications on early rehabilitation in conflicts and disasters and we continue to support our member organisation in Ukraine.

On 1 January 2023, World Physiotherapy has 127 member organisations which is to be celebrated, the largest number since our foundation. It would, however, be remiss of me not to mention an historic first for the organisation – the intentional departure of an organisation from membership. Member organisations sometimes cease being members because the national organisation ceases, other times membership is terminated by World Physiotherapy as a final resort due to a failure by the organisation to plan to pay annual fees, but we have never had a situation where a member organisation terminated its own membership which was the decision the leadership of the Polish organisation, KIF, took at the end of December 2022. This is a source of both concern and disappointment to the board and staff, and indeed to some individual Polish physiotherapists who could no longer hold positions on World Physiotherapy committees.

World Physiotherapy regions were established in 1991 as the membership of the organisation grew and became increasingly diverse. The constitution provides for up to six regions and towards the end of 2022, the board consulted and met with several member organisations to discuss the establishment of a 6th region. Regions arise from World Physiotherapy and are not independent, unlike subgroups of which we have 14. In March 2022, we had a very exciting and engaging face to face meeting of our subgroups to discuss future plans and developments. The regional support from the World Physiotherapy staff continues to be a very positive project and the leadership of the regional executive committees took part in our first leadership programme in 2022.

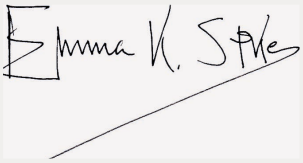
I think we all may have expected that life would revert to 'normal' once we emerged from COVID-19. What the events of 2022 have shown us is that we continue to be impacted globally by shocks and that these have impacts on World Physiotherapy. This requires the board and staff to be intentional about scenario planning and continue to plan financially with care and due diligence. This is especially the case as we have proposed exciting initiatives in our new strategic plan launched in 2022. For World Physiotherapy to have the resources to continue our global outreach and advocacy we need to continue to find sources of funding beyond the fees paid annually by our member organisations.

Congress is one such source of funding and the consequences of COVID-19 and continued border closures in Japan meant that the board decided early in 2022 to delay our congress in Japan until 2025, with the support of Emirates Physiotherapy Society and Japanese Physical Therapy Society, and to host the congress for 2023 in Dubai as planned for 2021. These hard decisions are made with the best information at hand at the time. We continue to monitor how attendance at congresses has changed and will respond accordingly.

In 2015, we established a finance committee for the first time. This is chaired by the vice president, Melissa Locke, and in 2022, we welcomed two new members, David O'Connor and Chris Wong, both of whom have extensive experience of the sector. We are immensely grateful for their volunteer commitment to World Physiotherapy. We also established a new standing committee on education – another first for us and which is chaired by our newest board member, Alia Alghwiri.

We continue to thrive as an organisation and we are supported in our endeavours by a committed board, staff and a large corps of volunteers to whom we are immensely grateful. We could not do what we do, or have the impact we do without this volunteer effort. I wish to thank all of you.

This report outlines the work of this organisation and its people in 2022.



**Emma K Stokes**
President

# Executive summary

It is customary to end my message with an acknowledgement of the staff team. But this year I would like to start here, because all that comes after couldn't happen without the hard-working team that support the organisation and allow us all to collectively achieve what we have achieved.

So, thank you Allegra, Birgit, Dan, Djenana, Emily, Freya, Heidi, Ian, Jenani, Laura, Lucy, Mia, Pablo, Rachel, Rebecca, Sidy, Tash, Titi, Tony, and Tracy. You all did a great job in 2022.

This year saw World Physiotherapy continue to work our way back from the pandemic lock downs and reconnect and re-engage with the wider physiotherapy community.

While travel was not the same as it was pre-pandemic, it certainly allowed us to continue with many of our activities. The ability to connect with member organisations at the Europe region general meeting in Czechia and the Africa region general meeting in Benin were key highlights.

I have said many times that there is something special and unique about a face-to-face meeting of our membership that is hard to replicate online. The sense of community and engagement that comes from catching up with old friends, making new friends, and networking with colleagues from across the globe are the components that make a World Physiotherapy event so unique.

I would like to thank both the Union of Physiotherapists of the Czech Republic and Beninoise Association of Physiotherapists – Reeducators for your incredible hospitality towards me, my staff, and the board during our visits.

Unfortunately, in the South America region travel restrictions meant that we had to hold our general meetings and congress online. While this was disappointing, the workshop of member organisations, hosted by the Physical Therapy Commission of the Therapist Guild of Costa Rica, was a great success and has built momentum for some exciting activities to grow and support the profession in the coming years.

Similarly, the Asia Western Pacific region congress and general meeting, due to be hosted by the Hong Kong Physiotherapy Association, shifted to online. I know this was a great disappointment to our membership there, but the success of the event shows that there is a market for high quality online professional development. Well done to the team for all your hard work.

From my perspective one of the proudest achievements in the year was co-hosting the multistakeholder meeting on the development of the rehabilitation workforce in central Asia and eastern Europe, which was held 7-8 June 2022 in Copenhagen, Denmark. The meeting was organised in partnership with the WHO regional office for Europe, World Federation of Occupational Therapists (WFOT), and International Society for Prosthetics and Orthotics (ISPO).

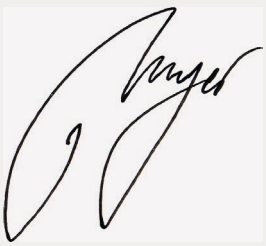
Contemporary physiotherapy does not exist in this part of the world, and there is a poor understanding of best practice rehabilitation. This meeting showed how we can develop the physiotherapy profession in central Asia and eastern Europe, increase the reach of World Physiotherapy and its member organisations, and deliver lasting and valuable impact to millions of people through exposure to how physiotherapy can transform lives and improve global healthcare.

This work has reinforced the important role that World Physiotherapy plays in supporting projects to develop the global physiotherapy profession.

A few other significant operational highlights in 2022 were:

- meeting of member organisations to explore the establishment of a sixth region
- successful hosting of the subgroup summit
- completion of the leadership programme pilot and plans for future cohorts
- staff and board member presentations to member organisation events in all five of our regions.

As I write this we will soon be meeting once again for the 20th General Meeting and congress in Dubai, where I look forward to spending more time connecting with the physiotherapists who make up our global community.



**Jonathon Kruger**
Chief executive officer

# Evolving and sustainable

**World Physiotherapy is a mature, financially sustainable organisation, with a tailored member offering that supports and builds the capacity of our member organisations and regions.**

## Engaging with members

### We have continued to build engagement with member organisations and individual physiotherapists:

**More than 119 physiotherapists from member organisations in 50 countries/territories** (Argentina, Australia, Austria, Barbados, Belgium, Benin, Brazil, Canada, Colombia, Costa Rica, Ecuador, Ethiopia, Finland, Germany, Ghana, Greece, India, Ireland, Israel, Jamaica, Japan, Jordan, Lebanon, Malta, Mexico, Morocco, Myanmar, Nepal, Netherlands, New Zealand, Nigeria, Norway, Philippines, Poland, Portugal, Rwanda, Saudi Arabia, Singapore, South Africa, Spain, St Lucia, Taiwan, Tanzania, Thailand, Trinidad and Tobago, Uganda, United Arab Emirates, United Kingdom, United States, Vietnam) played a part in our committees and expert groups. They helped shape and develop our policies, governance, and activities across a range of areas.

The following associations were formally admitted to membership on 1 January 2023:

National Association of Physiotherapists of Angola

Association of Physiotherapists (Guatemala)

Oman Physical Therapy Association

Order of Physiotherapists (Portugal)

Members of National Association of Physiotherapists of Angola

António Lopes, Order of Physiotherapists president

As of 1 January 2023, we have **127 member organisations,** representing **600,000 physiotherapists.**

Members of Association of Physiotherapists

## Regions

### We have continued to provide operational support to four of our five regions, as part of a two-year pilot project.

**Support has included:**

- regular contact between the chairs of the four regions and staff
- introduction of formal structures, based on good governance practices, to regional executive committee meetings
- processes to ensure the regional general meetings and elections are compliant with the new regulations
- holding successful online regional general meetings in three regions
- holding a successful in-person general meeting in the Africa region
- holding an in-person physiotherapy workshop in the South America region
- holding an online election for the executive committees in the North America Caribbean and South America regions
- delivering successful regional webinar series for all four regions

Delegates at the Africa region general meeting

Africa region congress

The fifth region already has established support services.

Participants at the meeting in Dubai to explore establishing a sixth region

In December 2022, we hosted a meeting in Dubai, UAE, with our board and representatives of 10 member organisations from across the Middle East, Gulf States and north Africa, to explore the potential to establish a sixth region. Further consultation is progressing the positive discussions from the exploratory meeting.

## Subgroups

We have continued to provide regular support to subgroups as they developed to serve their communities of practice in their specific areas.

In March 2022, we held a subgroup summit in Dubai. The summit was led by Emma Stokes, Jonathon Kruger, and Tracy Bury. Twelve of the 14 subgroups had representatives present and, and, while two subgroups were not able to attend, they took part in discussions before and after the summit.

## Membership enquiries

We received a number of membership enquiries from national physiotherapy associations and have developed materials for countries/territories too small to have a national physiotherapy association.

## Leadership programme

In September, we successfully completed a 12-month pilot for a leadership programme to strengthen the skills and knowledge among the leadership of our regional committees across the world.

World Physiotherapy

LEADERSHIP PROGRAMME

The online learning material provided by subject matter experts was complemented by monthly discussion sessions. The programme concluded with an online forum where participants shared case studies, informed by their experiences and knowledge gained during the leadership programme.

The evaluation from this pilot cohort has been positive and the insights will inform the next leadership programme cycle planned for 2023.

> *Brilliant work by World Physiotherapy providing such a high level programme in the comfort of one's home.*

> *This leadership programme has surpassed my expectations. The links associated with the subject matter present you with options to click on additional links which can broaden your learning. The presence of the CEO to share perspectives at the discussion sessions provides an additional learning experience. Learning from peers is also fantastic.*

> *It was awesome to listen to many different cases and solutions from real life, thinking on how to do things differently with the new knowledge in mind.*

## Annual membership census

In 2022 the annual membership census (AMC) was sent to 125 member organisations, of which 116 responded, representing a 93% response rate.

A global report, five regional reports, and individual member organisation reports were produced and published in on our website in early 2023.

For the first time, the 2022 AMC included questions on:

- health emergency preparedness and response
- perception of the physiotherapy profession

The AMC also expanded the section on direct access to physiotherapy services, to gather insights on the barriers to accessing these services at a national level.

*The Physiotherapy Association of Saint Lucia is the smallest member organisation of World Physiotherapy. Although our membership is small, we are a growing organisation and it is useful to visualise our position in comparison to other associations throughout the region and worldwide.*

*The data captured by the AMC is very useful and helps us understand our position within the NAC region and World Physiotherapy."*

Physiotherapy Association of Saint Lucia

## Strategic plan

In June we launched a new strategic plan for 2022 and beyond. The plan sets out our vision, purpose, values, and strategic pillars and is available in English, French, and Spanish. It was developed in consultation with our stakeholders to reflect their needs and the ambitions of the organisation.

**Highlights of the 2022 AMC reports include:**

**63%** of respondents said membership of their organisation had increased

**33%** of respondents said there was full direct access in their country/territory, where people could go to a physiotherapist without a referral from another health professional

**63%** of physiotherapists around the world are women and **42%** of member organisations have women presidents

**14%** of member organisations said their organisation had specific policies or programmes to support women in leadership roles

in **83%** of countries/territories, physiotherapists can deliver services via telehealth

# Influence and reach

**World Physiotherapy works collaboratively with our member organisations, regions, subgroups, and other stakeholders to advance the profession, increase access to physiotherapy services, and improve outcomes for consumers.**

## Projects and programmes

As travel restrictions, due to COVID-19, continued to ease during 2022, our team was able to complete a number of activities in-person.

In **Tajikistan**, our work continues as we developed a national physiotherapist entry level curriculum, eight physiotherapist course syllabi, three curriculum development workshops, five curriculum implementation training modules, and five clinical bridge training workshops for the local faculty and clinical instructors. An 18-month extension of the project was agreed with Momentum Wheels for Humanity, funded by USAID in November 2022, and will focus on providing additional training to support the implementation of the new curriculum as well as developing teaching materials.

In **Vietnam**, the initial phase of our project ended in August 2022 with the finalising of the physiotherapist entry level programme curriculum for four universities, four hybrid curriculum implementation training programmes for faculties at these four universities, the first national physiotherapist competency standards, two rounds of national consultation of the competency standards in collaboration with the Vietnam Physical Therapy Association Association (VNPTA), and four training sessions on assessment of physiotherapy practice for faculties and clinical instructors. A 7-month extension phase will start in December 2022 and will focus on further building the skills of the lecturers and clinical instructors and provide leadership and advocacy training to the VNPTA.

**Other programme and project work included:**

- partnership with the University of Maastricht for four capacity building training programmes for physiotherapy faculties at the Massanga Institute in Sierra Leone
- an evaluation mission to Sierra Leone, in collaboration with the University of Lleida in Spain, to assess the physiotherapist entry level programme and the state of the physiotherapy in the country
- an evaluation mission to the Democratic Republic of Congo to assess the physiotherapist entry level programmes in Kinshasa and South Kivu, the leadership and management challenges faced by the Congo Physical Therapists Union, and identify project ideas to help support development of the physiotherapy profession in Congo and the Great Lakes region

## In June 2022 we hosted the first ever multistakeholder meeting on the development of rehabilitation education in central Asia and eastern Europe.

The meeting was a collaboration with our partners World Federation of Occupational Therapists (WFOT), International Society for Prosthetics and Orthotics (ISPO), and WHO regional office for Europe.

Left to right: Claude Tardif, International Society for Prosthetics and Orthotics; Jonathon Kruger, World Physiotherapy; Satish Mishra, WHO regional office for Europe; Samantha Shann, World Federation of Occupational Therapists; Sidy Dieye, World Physiotherapy

The meeting was delivered in a hybrid format, in-person and online at WHO's regional office in Copenhagen and attracted 85 participants, including:

- **53 government officials** from nine countries/territories (Armenia, Azerbaijan, Georgia, Kazakhstan, Kyrgyzstan, Tajikistan, Turkmenistan, Ukraine, Uzbekistan)
- **eight representatives** from seven international organisations
- **18 WHO staff members** (rehabilitation focal points from nine country offices, eight representatives from the regional office for Europe and one representative from WHO headquarters)

The aim of the meeting was to initiate high-level discussion among decision-makers and rehabilitation stakeholders to support the development of competency-based rehabilitation education in central Asia and eastern Europe. Participants worked together toward producing a roadmap for developing rehabilitation education in the nine attending countries.

# Global leadership and influence

## Our contribution to thought leadership and global influence has been recognised in a number of different ways during 2022.

Statements in collaboration with our partners were delivered in the following WHO meetings:

**WHO 150th Executive Board 24-29 January 2022**

joint statements on:

- political declaration of the third high- level meeting of the General Assembly on the prevention and control of non-communicable diseases
- strengthening WHO preparedness for and respons to health emergencies
- WHO's work in health emergencies / Global Health for Peace Initiative

**WHO 75th World Health Assembly 22-28 May 2022**

joint statements on:

- political declaration of the third high-level meeting of the General Assembly on the prevention and control of non-communicable diseases
- strengthening WHO preparedness for and response to health emergencies
- WHO's work in health emergencies

**WHO 73rd session of the Regional Committee for Western Pacific 24-28 October 2022**

joint statement on items recommended by the World Health Assembly and the Executive Board

In addition, Tracy Bury and Alia Alghwiri attended the WHO rehabilitation workforce technical meeting for professional associations in Geneva in June

Tracy also attended the International Society of Wheelchair Professionals (ISWP) and ATscale meeting to improve collaboration in the wheelchair sector and the WHO wheelchair service guidelines technical meeting in October.

Sidy Dieye met with the ICRC rehabilitation team in Iraq to discuss potential support to update the physiotherapist entry level programme and the development of a bridge training programme.

## World Health Professions Alliance

### World Physiotherapy, as part of World Health Professions Alliance (WHPA), signed a memorandum of understanding with the World Health Organization (WHO).

Jonathon Kruger and Emma Stokes attended the meeting to sign the MoU with Tedros Adhanom Ghebreyesus, WHO Director-General.

The new memorandum of understanding represents a historic event, bringing together the five global organisations representing the world's dentists, nurses, pharmacists, physiotherapists, and physicians with WHO to enhance their collaboration on protecting and investing in the health workforce to provide safe, quality and equitable care in all settings.

We have also, as part of WHPA, delivered additional joint statements before the World Health Assembly and WHO executive board and collaborated on a technical briefing paper on responses to COVID-19.

# Promoting physiotherapy

## Although the impact of COVID-19, including travel restrictions, was reduced during 2022, event organisers chose to deliver a range of in-person and online events.

**Emma gave keynote presentations and spoke at a number of in-person and online events, including:**

- Icelandic Physiotherapy Association general meeting in May
- Japanese Physical Therapy Association general meeting in June
- Irish Society of Chartered Physiotherapists conference in October
- Albanian Association of Physiotherapists congress in December
- Hong Kong Physiotherapy Association congress in January 2023
- Indian Association of Physiotherapists conference in February 2023

**Melissa Locke, vice president, gave keynote presentations and spoke at a number of in-person events, including:**

- Europe region general meeting in May?
- Asia Western Pacific region congress in June
- Asia Western Pacific region general meeting in September
- Hong Kong Physiotherapy Association congress in January 2023

**John Xerri de Caro, regional executive board member, gave keynote presentations at the following in-person events:**

- Europe region general meeting in May
- Slovenian Association of Physiotherapists congress in October
- Spanish Association of Physiotherapists education congress in November

**Jonathon gave keynote presentations and spoke at a number of in-person and online events, including:**

- North America Caribbean region general meeting in May
- Asia Western Pacific region general meeting and congress in June
- webinar in September for academics teaching physiotherapy programmes in China
- Africa region general meeting and congress in October
- South America region congress in November
- Indian Association of Physiotherapists conference in February 2023

**Tracy gave keynote presentations or spoke at the following in-person events:**

- 9th International Organization of Physical Therapy in Mental Health (IOPTMH) Conference held in Athens, Greece, in May
- 8th biennial conference of the Emirates Physiotherapy Society in Dubai, UAE, in October

# Knowledge connector

## World Physiotherapy supports effective advocacy and evidence informed best practice by connecting member organisations, regions, subgroups, and other stakeholders to high quality sources of knowledge, data, and insights.

During 2022, we continued to develop the congress archive, which includes content from our congresses in 2017, 2019, and 2021.

The congress archive was launched in early 2023 and includes recordings of sessions and presentations, videos of opening and closing sessions, ePosters, abstract presentations – and more. Content from future congresses will be added to the archive.

## Congress

We continued to progress work to deliver an in-person congress in Dubai in early June 2023 and a separate online event in late June 2023.

We also carried out a site visit to Japan to select the city location for our congress in 2025. In January 2023 we announced Tokyo as the location for our congress in 2025.

## Consultations

In 2022, after a period of development and consultation, the World Physiotherapy board approved two new policy statements to present to the general meeting in 2023 for final approval. These were on rehabilitation and climate change and health.

Also, as part of the preparation for our general meeting in May 2023, we began consulting with member organisations on all policy statements.

As part of the consultation on policy statements, we invited member organisations to share feedback on updating some of the most frequently terms used in our documents.

## Education committee

**Our first education committee, a standing committee established by the board to support its activities, held its inaugural meeting in July 2022.**

The committee will:

- provide strategic advice and recommendations to the board on education matters that further the purpose and strategy of World Physiotherapy
- provide advice and recommendations to the staff and board on policy, project areas, and activities that advance the development in education in the profession
- oversee and participate in relevant World Physiotherapy services, projects, and activities in education areas in collaboration with staff
- provide strategic oversight of the accreditation committee and make recommendations relating to the future of accreditation services

The committee is chaired by Alia Alghwiri, World Physiotherapy general executive board member and member of Jordanian Physiotherapy Society. The committee members are:

- Roma Forbes, member of Australian Physiotherapy Association
- *Magdalena Hagner-Derengowska, member of Polish Chamber of Physiotherapists
- Edgar Hernandez Alvarez, member of Colombian Association of Physiotherapy
- Judy King, member of Canadian Physiotherapy Association
- Gill Rawlinson, member of Chartered Society of Physiotherapy
- Belaynew Adugna, member of Ethiopian Physiotherapy Association
- Ibtissam Saab, member of Order of Physiotherapists in Lebanon
- Carmen Suarez Serrano, member of Spanish Association of Physiotherapists
- Narasimman Swaminathan, member of Indian Association of Physiotherapists
- Joost Van Wijchen, member of Norwegian Physiotherapist Association

*In December 2022, Magdalena's term on the committee ended when the Polish Chamber of Physiotherapists voted to leave World Physiotherapy.

## Education

Following publication of the Physiotherapy education framework, we produced:

Guidance for developing a curriculum for a physiotherapist entry level programme.

In November 2022, over 160 participants joined a webinar to introduce and promote use of the guidance, discuss its implementation and its implications for educators and physiotherapist education. This publication, along with the Physiotherapist education framework, are important resources for raising education and professional standards globally.

## Accreditation

The accreditation service resumed full activity in March, as travel restrictions due to the COVID-19 pandemic changed. The service undertook five site visits in 2022 to Jordan, Pakistan, Spain, Thailand, and Turkey.

In 2022, the accreditation committee agreed to grant accreditation status to three physiotherapy entry level education programmes. Two programmes were accredited for the first time and one was reaccredited. Two progammes were accredited for the first time in 2023. This brings the total number of programmes accredited by World Physiotherapy to 19.

European University of Madrid, Spain

Yeditepe University, Turkey

Mahidol University, Thailand

# Communications

## We continued to produce materials in multiple languages to reach key audiences and increase engagement.

**Our strategic plan**, published in June 2022, was made available in English, French, and Spanish.

**The Physiotherapist education framework** was produced in Chinese, English, French, Japanese, and Spanish. The guidance to support implementation was produced in Chinese, French, and English.

We worked with WHO, Humanity & Inclusion (H&I), and others to produce versions of the H&I publication, **Early rehabilitation in conflicts and disasters**, in Polish and Ukrainian. The Polish version was produced and used by WHO in training sessions in early December. The Ukrainian version was produced and made available in 2023. The handbook is also available in Arabic, French, Russian, and Turkish.

# World PT Day 2022

## The focus for World PT Day in 2022 was osteoarthritis and the role of physiotherapists.

Thanks to volunteer translators, the leaflet, posters, infographics, and postcard were **produced in 40 languages** and reports were received from 12 member organisations.

The most downloaded language, after English, was Spanish.

# Staff and operations

## Staffing

### Staff have returned to work in the office, with some working from home arrangements.

In January 2022, **Lucy Ridley** joined the congress team as senior scientific programme coordinator.

In July 2022, **Natasha Joyner**, congress manager, left the staff and **Allegra Roccato** joined in September 2022 as conference and events manager.

**Rachael Thomson**, business support officer, left the staff in September 2022 and **Emily Beale**, who provided maternity cover for Rachael, left the following month. **Rebecca Smith** joined the staff in December 2022 as business and operations support officer.

**Laura Johnson** joined the staff in October 2022 as digital communications officer.

**Tony Cheeseman**, head of finance, left the staff in December 2022. **Ian Anderson** joined the staff as head of finance in January 2023.

**Jonathon Kruger**
Chief executive officer

**Tracy Bury**
Deputy chief executive officer

**Ian Anderson**
Head of finance

**Sidy Dieye**
Head of programmes and development

**Heidi Kosakowski**
Head of membership

**Freya Rodger**
Head of marketing and communications

**Pablo Davó Cabra**
Professional adviser

**Jenani Ganeshan**
Accountant

**Titi Ige**
Accounts and finance officer

**Djenana Jalovcic**
Education professional adviser

**Laura Johnson**
Digital communications coordinator

**Mia Lockner**
Marketing and communications manager

**Dan Moore**
IT and data manager

**Birgit Mueller-Winkler**
Chief executive officer

**Lucy Ridley**
Senior scientific programme coordinator

**Allegra Roccato**
Conference and events manager

**Rebecca Smith**
Business and support officer

## Internships

**Kaori Hara**, from Japan, and **Pei-Yun Lee**, from Taiwan, completed internships on two separate projects. Kaori, pictured bottom left, was involved in the development of a policy statement on the topic of climate change and health. Pei-Yun, pictured top left with Sidy Dieye and Jonathon Kruger, helped analyse annual membership census data collected during 2019-2021 to examine the variance in the status of the physiotherapy profession among member organisations at different country/territory income levels.

# Governance

## Structure, governance, and management

In 2020, WCPT changed its name to World Physiotherapy. This change was part of a rebrand and has been implemented across all externally facing platforms and materials. WCPT continues to be used for all governance and financial matters.

World Physiotherapy is an unincorporated international professional association founded in 1951. The organisation's objectives, membership and governance structures are contained in the constitution, which was approved at the 19th general meeting of member organisations, held in Geneva, 8-9 May 2019, and replaced the Articles of Association.

The trustees confirm that, during 2022, World Physiotherapy has complied with the provisions of the constitution and current statutory requirements applicable to charities. The trustees also confirm they have had regard to guidance issued by the Charity Commission as to operation of the public benefit requirement.

World Physiotherapy has a subsidiary limited company, which exists to collect costs and income for congress events held every two years. It was incorporated on 7 December 2012 and is registered at Companies House in the UK, with a registration number of 08322671.

The business of World Physiotherapy is conducted through the general meeting of member organisations, executive board, regions, and subgroups. The World Physiotherapy executive board (the board) is the charity's board of trustees.

The board usually meets in-person at least twice annually and by teleconference as necessary to define the strategic plan and areas of activity for World Physiotherapy. It considers grant making, investment, reserves, and risk management, and approves the annual budget, policies, and performance.

During 2022 the board held three teleconferences and two in-person meetings. This was due to the impact of the COVID-19 pandemic, including travel restrictions. The board held its first in-person meeting for more than two years in February 2022 and a second in-person meeting in December 2022.

Our plans for the future include holding our congresses in 2023 and 2025, developing projects in Africa, central America, and central Asia, and continuing to support our member organisations and their members across a range of activities and events.

World Physiotherapy does not meet any of the criteria for fundraising disclosure under the Charities (Protection and Social Investment) Act 2016. Therefore, no disclosures have been made.

World Physiotherapy's executive board is elected by World Physiotherapy member organisations and consists of the president, vice president, a member from each region, and a general board member. The president and vice president are elected at the World Physiotherapy general meeting held every four years. Regional executive board members are elected by member organisations in their region.

All new board members are invited to participate in an induction process on commencement. Current board members and staff are encouraged to participate so there is a shared understanding of roles and responsibilities. The day-to-day administration and management of World Physiotherapy is delegated to the chief executive officer.

### Trustees

**Emma K Stokes**
president

**Melissa Locke**
vice president and chair of finance committee

**Alia Alghwiri**
(from January 2022)

**Stacy de Gale**

**Jean Damascene Gasherebuka**

**Karim Martina Alvis Gómez**

**John Xerri de Caro**

**Yasushi Uchiyama**

### Chief executive officer

**Jonathon Kruger**

### Solicitors

**Loch and associates**

### Auditor

**Crowe U.K. LLP**
4th Floor, St James House, St James Square, Cheltenham GL50 3PR

### Investment managers

**Brown, Shipley & Co. Limited**
Founders Court, Lothbury, London EC2R 7HE

### Bankers

**Bank of Scotland plc**
33 Old Broad Street, London EC2N 1HZ

## Remuneration policy for key management personnel

World Physiotherapy is committed to ensuring a proper balance between (i) paying our staff and others who work for us fairly so that we attract and retain the best people for the job and (ii) careful management of our charity funds. In so doing we will ensure the greatest effectiveness in delivering our charitable objectives and fulfilling our purpose. When determining the salary for a newly created post, we will collect information about comparable roles in similar organisations. We will use this information to benchmark our own salaries, normally aiming to set it at a level that appears to represent the market average.

## Salary banding

Salaries for all current posts, other than the chief executive officer, will fall within a salary band, based on the skills required for the role, the responsibility of the role, and the experience of the person. Each year the trustees will consider awarding a cost of living adjustment for all staff when setting the following year's annual budget. This increase is to reflect changes in the cost of living and is entirely at the discretion of the trustees. The trustees' considerations will take into account economic forecasts for the rate of inflation, as well as the general employment market. They will then determine whether this is appropriate in the context of the charity's financial situation and the charity's performance.

## External relations

### World Physiotherapy is in official relations with the World Health Organization (WHO) and has consultative status with the United Nations Economic and Social Council (ECOSOC) and United Nations Children's Fund (UNICEF).

Since 2010 World Physiotherapy has been a member of the World Health Professions Alliance (WHPA), comprising the International Council of Nurses (ICN), the International Pharmaceutical Federation (FIP), the World Dental Federation (FDI), and the World Medical Association (WMA).

World Physiotherapy has Memorandums of Understanding with World Health Organization (WHO), Humanity & Inclusion (H&I) and the International Committee of the Red Cross (ICRC).

World Physiotherapy is a founding member of the Global Rehabilitation Alliance which commenced in May 2018 with the aim of being a powerful advocacy platform to further the development of rehabilitation around the world.

## Membership

### World Physiotherapy member organisations are the national professional associations representing physiotherapists.

During 2022, applications for membership were received from four national physiotherapy professional associations. An electronic vote took place, and all four associations were formally admitted as member organisations from 1 January 2023 – bringing the total number of member organisations to 127, representing more than 600,000 physiotherapists worldwide.

Each member organisation has the right to be represented at the general meeting and must attend one in two consecutive meetings.

Regions are five geographic groupings of member organisations: Africa, Asia Western Pacific, Europe, North America Caribbean, and South America. Regions exist to assist the development of the profession in the geographic area. Regions have the right to send a delegate to the general meeting, but these delegates do not have a right to vote.

Subgroups are international physiotherapy organisations, which represent a specific area of professional interest and meet World Physiotherapy criteria for subgroup recognition. They are independent entities. They promote the advancement of physiotherapy in their field and are organised to exchange scientific knowledge.

Upon application, they are approved as subgroups by the board and confirmed by the general meeting. They are reconfirmed at each successive general meeting. There are currently 14 subgroups recognised by World Physiotherapy.

Subgroups have the right to send a delegate to the World Physiotherapy general meeting, but these delegates do not have a right to vote.

In 2022 we had six World Physiotherapy and three affiliated networks, supporting the exchange of ideas, experience and expertise among individual physiotherapists across social media platforms. From January 2023 this has been reduced to two in strategic areas supporting the work of World Physiotherapy: physiotherapist educators and students and early career professionals.

# Risks

## The trustees have reviewed the major risks to which World Physiotherapy is exposed and have established systems to mitigate those risks.

This risk management framework defines World Physiotherapy processes for managing risk including the implementation, monitoring, reviewing and improvement of risk management. World Physiotherapy maintains separate risk registers for World Physiotherapy and WCPT Trading Ltd.

**The key risks are:**

1. **Membership:** concerns regarding non-renewal of membership or non-payment of fees are addressed by the strategic plan and ongoing membership engagement activities. During the pandemic, the organisation has increasingly focussed on increasing the value of membership through targeted activities.
2. **Membership**: concerns regarding member organisations not complying with membership requirements are addressed by 2019 constitution.
3. **Governance:** concerns regarding executive board members acting outside of their delegation are dealt with by the executive board governance framework. The governance framework documents the required practices and procedures related to the board and committees: these include:
   - board charter which identifies the responsibilities, accountabilities, and relationships between World Physiotherapy's governance bodies
   - board operating guidelines which guide the scheduling, agenda and timing of meetings and requirements for the presentation, lodgement, and approval process for providing information for board and committee consideration.
4. **Health and safety:** concerns relate to the ongoing pandemic and challenges to ensuring staff are provided with safe working environments.

**The key risks facing WCPT Trading Ltd**
and the process in place to manage these risks:

1. **Congress income:** there is a risk that participant numbers and/or exhibition/sponsor income falls short of budget posing risk of financial loss to World Physiotherapy. This risk is managed by conservative budgetary management grounded in available data and industry insights.
2. **Currency fluctuations:** there is a risk that major changes in exchange rates after charges/budget is set will result in a financial loss to World Physiotherapy. This risk is managed through the appointment of a foreign currency adviser and the establishment of forwarding hedging contracts for known expenses.

## Objectives and activities for the public benefit

As the international voice of physiotherapy World Physiotherapy's vision is for everyone to have universal access to quality physiotherapy services where and when needed.

World Physiotherapy's purpose is to represent physiotherapy across the globe, advancing our profession and advocating access for all, to improve health and wellbeing.

### World Physiotherapy's general meeting of member organisations is held every four years.

The meeting approves changes to the constitution, elects the president and vice president, names the members of the board (the trustees), admits member organisations, approves subscription rates, approves professional policy statements, and considers motions submitted by member organisations.

World Physiotherapy provides a public benefit by providing a range of support and services for our member organisations and their members to further the global physiotherapy profession and improve global health through advocacy, education, projects, and events.

The board determines the priorities within the strategic plan within the resource constraints of World Physiotherapy, and continually reviews these priorities considering changing circumstances. The trustees, having due regard to guidance issued by the Charity Commission, confirm that World Physiotherapy complies with the public benefit requirement in section 4 of the Charities Act 2011.

### Future plans

Our plans for the future include implementing our new strategic plan, approved in 2022. In 2023 we will be holding our general meeting and congress in Dubai, bringing, our main governance meeting where all our member organisations have the right to be represented, where the president and vice president are elected, policies are adopted, and important priorities for the organisation determined. We will be holding our congress in Dubai in June 2023, bringing the global profession face-to-face for the first time in four years, but with the addition of a digital offering. We will be continuing with our development work in Africa and central Asia, and continuing to support our member organisations and their members with a range of activities and events.

# Financial review

**2022 was a difficult year financially, as the overall Group deficit was nearly 10% more than was budgeted. Nevertheless, the organisation's financial position as at 31 December 2022 remains healthy, with a buffer of cash and investments which were over 35% of the budgeted expenditure for 2023.**

The statement of financial activities for 2022 shows a net deficit of £523,786 and the balance sheet shows total net assets of £966,345 as at 31 December 2022. This reduction in net assets results from the operational expenditure exceeding income in the year, together with unrecognised investment losses.

The following table separates the Charity and Trading entities income and expenditure to allow the individual performance to be observed.

**Financial year 2022**

| | Charity | Trading | Consolidated |
|---|---|---|---|
| | £ | £ | £ |
| **Income** | 1,210,902 | 11,147 | 1,222,049 |
| **Expenditure** | 1,440,743 | 238,827 | 1,679,570 |
| **Loss on investments** | (66,265) | | (66,265) |
| **Net** | (296,106) | (227,680) | (523,786) |

WCPT Trading Ltd manages the congress operations, which typically take place every second year. This did not apply in 2022, and so there was minimal income (which came from investments), but regular expenditure (principally staff costs). The next congress (in 2023) is budgeted to make a surplus.

World Physiotherapy activities are funded through annual membership subscriptions, charitable grants, donations and proceeds from congress released over multiple years. The membership subscription rate is set at the general meeting of member organisations. The rate for 2022 was unchanged from 2021, namely £1.53 per member of each member organisation in high-income countries/territories; £1.15 per member in middle-income countries/territories; and £0.77 per member in low-income countries/territories. Group income was £1,222k for 2022, of which member organisation fees were £984k. Grant income grew by almost 75% compared to the previous year, and we are hopeful of further extensions to some contracts during 2023. Investments showed an unrealised loss of £66k compared to an unrealised gain of £54k in 2021, reflecting the general volatility due to market reaction to the situation in Ukraine, the energy crisis, etc.

## Funds held as an agent

During the year the charity acted as an agent for the Global Rehabilitation Alliance (GRA), facilitating their administration. At the end of 2022 the activities of GRA were paused, as the World Health Organization (WHO) started a new group, World Rehabilitation Alliance (WRA). The WRA is funded by WHO and has taken over the work of the GRA.

The charity is holding the GRA funds as an agent until the future of WRA/GRA has been agreed. At the end of the year, a balance of £17,660 remained held as an agent and is included in other creditors.

## Investment policy and performance

The trustees invest World Physiotherapy's funds, which are in excess of current cash flow requirements, with the objective of preserving the real value of capital, as well as for income generation. The investment portfolio is managed on a low-risk basis by investment managers appointed by the trustees.

During 2022, the investment managers continued the policy of holding and, whenever possible, increasing investment in securities which were deemed most likely to provide growth opportunities for the portfolio, as well as an acceptable level of income. Market volatility was a key feature of 2022, especially after the war in Ukraine, and the outlook continues to look uncertain.

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## Post balance sheet events

There were no notable post balance sheet events.

## Going concern

The trustees prepared the financial statements on the going concern basis after assessing the financial risk created by the COVID-19 government restrictions and considering the likelihood and scale of other key risks affecting income and expenditure.

The group held healthy cash balances at the end of January 2023, and more than 88% of 2023 membership fees had been paid by the beginning of March 2023. While there is a possibility of delaying or not undertaking some expenditure during the remainder of 2023, there are commitments to costs relating to congress in June 2023, which may not result in receiving all the planned income. If this were the case, group has investments that could be drawn upon if required. The trustees remain confident in the ongoing financial viability of World Physiotherapy, for at least the next 12 months following the date of signature on the financial statements.

## Reserves

The purpose of the general fund is to mitigate the risk of unforeseen expenditure or a temporary reduction in income.

World Physiotherapy reviews reserves on an annual basis at the time of setting the budget. This involves a risk-based assessment of factors likely to reduce income or increase expenditure. A reserves review would also be undertaken in the event an unexpected material financial occurrence.

In each accounting period during the cycle between congresses, the board allocates, for budgetary purposes, a proportion of the surplus generated by the preceding congress. By adopting this approach, the board and World Physiotherapy management are able to plan expenditure effectively and consistently in the inter-congress period.

WCPT Trading Ltd is expected to be profitable in the long term and all distributable profits made are donated to the charity.

World Physiotherapy reviews reserves each year with the following parameters. A minimum holding of approximately £400k (5 months of cover for future operational costs) with a target range of £800k- £900k (11-12 months of cover for future operational costs). The free reserves (defined as unrestricted reserves less the value of fixed assets) as at 31 December 2022 are £837k, which is within the reserves target range. However, in the very challenging economic environment of 2023, the trustees are content that this level of reserves is appropriate.

# Statement of trustees' responsibilities in relation to the financial statements

The trustees are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and UK accounting standards (UK generally accepted accounting practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently
- observe the methods and principles in the Charities SORP
- make judgements and estimates that are reasonable and prudent
- state whether applicable accounting standards have been followed, subject to any departures disclosed and explained in the financial statements
- prepare the financial statements on the going concern basis, unless it is inappropriate to assume that the charity will continue its activities.

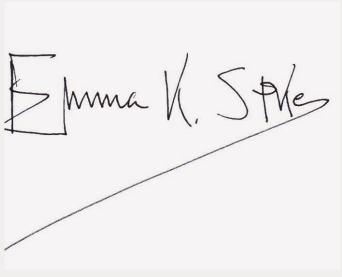
The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the governing document. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

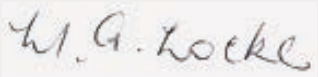
## Auditor

The charity's auditor, Crowe U.K. LLP, was appointed by the executive board in 2021 for a three-year period.

## Approval

This report was approved by the trustees on 4 June 2023 and signed on their behalf by:





**Emma K. Stokes**
President

**Melissa Locke**
Chair of finance committee

# Independent auditor's report to the trustees

## Opinion

We have audited the financial statements of World Confederation of Physical Therapy for the year ended 31 December 2022, which comprise the consolidated statement of financial activities, consolidated and charity balance sheet, consolidated statement of cash flow and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and the parent charity's affairs as at 31 December 2022 and of the group's income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

## Basis for opinion

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

## Conclusions relating to going concern

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

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's or the group's ability to continue as a going concern for a period of at least 12 months from when the financial statements are authorised for issue.

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

## Other information

The trustees are responsible for the other information contained within the annual report. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does

not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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

We have nothing to report in this regard.

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

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient and proper accounting records have not been kept by the charity; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

### Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 22, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

We have been appointed as auditor under section 144 of the Charities Act 2011, and report in accordance with the acts and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Details of the extent to which the audit was considered capable of detecting irregularities, including fraud and non- compliance with laws and regulations, are set out below.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/ auditors responsibilities. This description forms part of our auditor's report.

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error, and discussed these between our audit team members. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

We obtained an understanding of the legal and regulatory frameworks within which the charity and group operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Charities Act 2011 together with the Charities SORP (FRS 102). We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the charity's and the group's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the charity and the group for fraud. The laws and regulations we considered in this context for the UK operations were the General Data Protection Regulations, tax and employment legislation.

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the trustees and other management and inspection of regulatory and legal correspondence, if any.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the timing of recognition of grant income and the override of controls by management. Our audit procedures to respond to these risks included enquiries of management, and the finance committee about their own identification and assessment of the risks of irregularities, sample testing over grant income, sample testing on the posting of journals, reviewing accounting estimates for biases, reviewing regulatory correspondence with the Charity Commission, and reading minutes of meetings of those charged with governance.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

## Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Crowe UK LLP

**Crowe U.K. LLP,** 4th Floor, St James House, St James Square, Cheltenham GL50 3PR, UK
Statutory Auditor

**Date:** 09 June 2023.

Crowe U.K. LLP is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

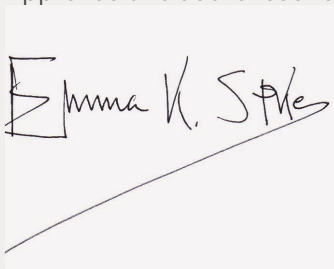
# Consolidated statement of financial activities for the year ended 31 December 2022

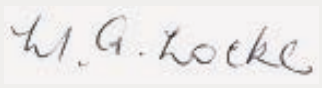
| | 2022 | | | 2021 | | |
|---|---|---|---|---|---|---|
| | Unrestricted | Restricted | Total funds | Unrestricted | Restricted | Total funds |
| | £ | £ | £ | £ | £ | £ |
| **Income from:** | | | | | | |
| Donations and legacies | 11,157 | - | 11,157 | 86 | – | 86 |
| Charitable activities | 1,071,005 | 132,724 | 1,203,729 | 1,372,092 | 76,227 | 1,448,319 |
| Investments income (including interest) | 7,163 | - | 7,163 | 9,303 | – | 9,303 |
| **Total (note 2)** | **1,089,325** | **132,724** | **1,222,049** | **1,381,481** | **76,227** | **1,457,708** |
| **Expenditure on:** | | | | | | |
| Raising funds | 9,934 | - | 9,934 | 13,383 | – | 13,383 |
| Charitable activities (note 3) | 1,563,189 | 106,447 | 1,669,636 | 1,505,357 | 57,091 | 1,562,448 |
| **Total** | **1,573,123** | **106,447** | **1,679,570** | **1,518,740** | **57,091** | **1,575,831** |
| **Operational (deficit)/surplus** | (483,798) | 26,277 | (457,521) | (137,259) | 19,136 | (118,123) |
| (Loss)/Gain on investment assets (note 8) | (66,265) | – | (66,265) | 53,716 | – | 53,716 |
| **Net (expenditure)/income and net movement in funds** | (550,063) | 26,277 | (523,786) | (83,543) | 19,136 | (64,407) |
| **Reconciliation of funds** | | | | | | |
| Total funds brought forward | 1,448,567 | 41,564 | 1,490,131 | 1,532,110 | 22,428 | 1,554,538 |
| **Total funds carried forward** | **898,504** | **67,841** | **966,345** | **1,448,567** | **41,564** | **1,490,131** |

# Balance sheet for the year ended 31 December 2022

| | GROUP | | CHARITY | |
|---|---|---|---|---|
| | 2022 | 2021 | 2022 | 2021 |
| **Fixed assets:** | £ | £ | £ | £ |
| Tangible assets (note 7) | 37,780 | 10,782 | 37,780 | 10,782 |
| Intangible assets (note 7) | 23,623 | 74,723 | 23,623 | 74,723 |
| Investments assets (note 8) | 414,273 | 477,235 | 414,273 | 477,235 |
| **Total fixed assets** | **475,676** | **562,740** | **475,676** | **562,740** |
| **Current assets:** | | | | |
| Debtors (note 9) | 439,052 | 77,535 | 965,140 | 1,138,255 |
| Cash at bank and in hand | 662,368 | 983,201 | 270,838 | 246,058 |
| **Total current assets** | **1,101,420** | **1,060,736** | **1,235,978** | **1,384,313** |
| **Liabilities:** | | | | |
| **Creditors:** amounts falling due within one year (note 10) | **(610,751)** | **(133,345)** | **(190,328)** | **(129,620)** |
| **Net current assets** | **490,669** | **927,391** | **1,045,650** | **1,254,693** |
| **Net assets** | **966,345** | **1,490,131** | **1,521,326** | **1,817,433** |
| **The funds of the charity:** | | | | |
| Restricted income fund (note 12) | 67,841 | 41,564 | 67,841 | 41,565 |
| Unrestricted funds - general funds | 898,504 | 1,448,567 | 1,453,485 | 1,775,868 |
| Unrestricted funds - designated | - | - | - | - |
| Total unrestricted funds (note 12) | 898,504 | 1,448,567 | 1,453,485 | 1,775,868 |
| **Total charity funds** | **966,345** | **1,490,131** | **1,521,326** | **1,817,433** |

Approved and authorised for issue by the board of trustees on 4 June 2023 and signed on its behalf by:





**Emma K. Stokes**
President

**Melissa Locke**
Chair of finance committee

# Consolidated statement of cash flows for the year ended 31 December 2022

| | GROUP | |
|---|---|---|
| | 2022 | 2021 |
| | £ | £ |
| **Cash flows from operating activities:** | | |
| Net (expense)/income for the reporting period | (523,785) | (64,407) |
| Adjustments for: | | |
| Depreciation | 15,978 | 6,464 |
| Amortisation | 51,100 | 50,849 |
| Gains/(losses) on investments | 66,265 | (53,716) |
| (Increase)/decrease in debtors | (361,517) | 14,395 |
| Increase in creditors | 477,406 | 26,248 |
| **Net cash used by operating activities** | **(274,553)** | **(20,167)** |
| **Cash flows from investing activities:** | | |
| Purchase of tangible fixed assets | (42,976) | (4,861) |
| Purchase of intangible fixed assets | - | (5,340) |
| Purchase of investments | (14,268) | (110,238) |
| Proceeds from sale of investments | 6,702 | 113,690 |
| Change in cash awaiting investment | 4,263 | (6,864) |
| **Net cash used in investing activities** | **(46,279)** | **(13,613)** |
| Change in cash and cash equivalents in the reporting period | (320,833) | (33,781) |
| Cash and cash equivalents at the beginning of the reporting period | 983,201 | 1,016,980 |
| **Cash and cash equivalents at the end of the reporting period** | **662,368** | **983,201** |
| **Analysis of cash and cash equivalents** | | |
| Cash in hand | 662,368 | 983,201 |
| **Total cash and equivalents** | **662,368** | **983,201** |

# Notes to the financial statements for for the year ended 31 December 2022

**Company information**
The World Confederation for Physical Therapy is a registered charity in England and Wales, number: 234307. The WCPT's registered address is Unit 17, Empire Square, London SE1 4NA, UK.

**1. Accounting policies**

**1.1 Basis of accounting**

The consolidated financial statements are prepared under the historical cost convention with the exception of investment assets, which are included at market value. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP FRS102), applicable to accounting periods commencing 1 January 2015, UK Accounting Standards and the Charities Act 2011. The accounts are denominated in £ sterling.

**Going concern**
The trustees have considered plans to the end of 2026, making various assumptions about the change in numbers of member organisations, fees charges etc, and their effect on the level of reserves. A significant part of the reserves is held in cash and, if necessary, there are investments that can be converted to cash at short notice.

The trustees are satisfied WCPT is a going concern for at least the next 12 months and have prepared the financial statements on this basis.

**1.2 Income and debtors**
Income is recognised when the charity is legally entitled to it, receipt is probable and income can be measured with reasonable accuracy. Donations are credited to income when received. Subscription income is recognised in the year in which it entitles an organisation to be a member of the WCPT. Income in respect of events, including the congress, is recognised in the year to which it applies. Such income is shown in deferred income and is included in creditors.

**1.3 Expenditure and liabilities**
Liabilities are recognised as expenditure when there is a legal or constructive obligation committing the charity to the expenditure. Expenditure is accounted for on an accruals basis, inclusive of VAT which cannot be recovered. Expenditure on raising funds includes investment management fees.

Overhead and support costs, including staff costs and governance costs, have been allocated to charitable activities on the basis of staff time.

**1.4 Pension costs**
The group contributes to money purchase schemes. Pension costs payable are charged to the statement of financial activities as incurred.

**1.5 Operating lease**
Rent and service charges payable in respect of the lease commitment for the group's office premises are charged to the statement of financial activities on a straight line basis over the term of the lease.

**1.6 Tangible and intangible fixed assets**

Individual fixed assets costing £500 or more are capitalised at cost.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

| | |
|---|---|
| Office furniture and equipment | 25% - straight line basis |
| Computer equipment, software and website | 33% - straight line basis |
| Leasehold improvements | 33% - straight line basis |

**1.7 Investments**
Investments are stated at market value at the balance sheet date. The statement of financial activities includes the net gains and losses arising on revaluation and on disposals during the year.

**1.8 Funds**
Restricted income fund
The restricted fund relates to those amounts which must be spent as income on the particular purposes specified by the donor or else by the terms of a grant or contract. These grants further the work of WCPT and support full participation in WCPT activities. The fund balance includes the Mildred Elson award, for awards to physiotherapists who have contributed significantly to the development of the profession.

Unrestricted income funds
The unrestricted (general) funds may be used at WCPT's discretion, in order to further the charity's objects. These reserves have been built up to safeguard WCPT in the event of unbudgeted expenditure arising as a result of unforeseen circumstances, as well as for recognising costs which would be incurred on a winding-up of WCPT. The trustees may make transfers between the general fund and the restricted fund where appropriate.

There are no designated funds.

**1.9 Foreign currencies**
Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the transaction date. Exchange differences are taken into account in the statement of financial activities.

**1.10Financial instruments**
Other than forward current contracts, WCPT only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value, with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method. Forward contracts are revalued at fair value at the balance sheet date with gains or losses being allocated to the relevant activity heading in the statement of financial activities.

**1.11 Significant estimates and judgements**
The trustees do not consider that any significant estimates or judgements have been used in the preparation of these financial statements.

**1.12 Congress and subsidiary company**
Congress is held regularly in financial partnership with the host member organisation. A wholly-owned subsidiary company, WCPT Trading Limited, has been incorporated to undertake congress operations. Expenditure on congress incurred by WCPT and the subsidiary is charged to the consolidated profit and loss account for the year. Income received and receivable in respect of the congress after the balance sheet date is treated as deferred income until the event has taken place.

**1.13 Related party transactions**
Congress World Physiotherapy is a charity group consisting of a charity, World Confederation for Physical Therapy, registered at the Charity Commission (234307) and a limited trading company, WCPT Trading Ltd, registered at Companies House (08322671). WCPT Trading Ltd manages congress events on behalf of the World Confederation for Physical Therapy. Any accumulated distributable profits within WCPT Trading Ltd are given as a Gift Aid donation to the charity. The charity supplies staff to WCPT Trading Ltd to support the creation and running of events. As at 31 December 2022, WCPT Trading Ltd owed £860,679 to the charity.

| 2. Analysis of income from charitable activities | 2022 £ | 2021 £ |
|---|---|---|
| Membership subscriptions | 984,331 | 985,717 |
| Congress 2021 | - | 376,141 |
| Other income | 57,494 | 19,623 |
| Accreditation income | 47,500 | - |
| Project grant income (education support) | 132,724 | 76,227 |
| | **1,222,049** | **1,457,708** |

**3. Analysis of expenditure on charitable activities**

| | Direct costs | Support costs | Total 2022 | Total 2021 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Member services | 69,683 | 889,612 | 959,295 | 977,684 |
| Education, practice and research | 49,865 | 296,487 | 346,352 | 295,896 |
| Communication | 8,948 | 148,229 | 157,177 | 147,365 |
| Collaboration with national and international organisations | 58,580 | 148,229 | 206,809 | 141,498 |
| | **187,076** | **1,482,557** | **1,669,633** | **1,562,443** |

**Allocation of support costs to activities (2022)**

| | Total allocated | Member services | Education, practice and research | Communication | Collaboration with national and international organisations |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ |
| Governance | 822 | 494 | 164 | 82 | 82 |
| Staff costs | 982,534 | 589,526 | 196,504 | 98,252 | 98,252 |
| Office rental and overhead costs | 432,123 | 259,279 | 86,436 | 43,204 | 43,204 |
| Depreciation | 67,078 | 40,313 | 13,383 | 6,691 | 6,691 |
| | **1,482,557** | **889,612** | **296,487** | **148,229** | **148,229** |

**Allocation of support costs to activities (2021)**

| | Total allocated | Member services | Education, practice and research | Communication | Collaboration with national and international organisations |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ |
| Governance | 43,167 | 25,900 | 8,633 | 4,317 | 4,317 |
| Staff costs | 836,119 | 501,675 | 167,222 | 83,611 | 83,611 |
| Office rental and overhead costs | 347,012 | 208,211 | 69,411 | 34,695 | 34,695 |
| Depreciation | 57,313 | 34,444 | 11,435 | 5,717 | 5,717 |
| | **1,283,611** | **770,230** | **256,701** | **128,340** | **128,340** |

The basis of apportionment is staff time.

| 4. Net income/(expenditure) | 2022 £ | 2021 £ |
|---|---|---|
| This is stated after charging: | | |
| Depreciation | 67,078 | 57,313 |
| Operating lease rental | 76,811 | 71,878 |
| Auditor remuneration - audit | 14,300 | 17,720 |
| - non audit | 1,725 | 2,852 |
| | **159,914** | **149,763** |

| 5. Salaries and other staff costs | 2022 £ | 2021 £ |
|---|---|---|
| Salaries and other staff costs | 692,601 | 628,803 |
| Social security costs | 78,210 | 68,924 |
| Pension costs | 47,839 | 48,778 |
| | **818,650** | **746,505** |

| The number of employees whose emoluments during the year exceeded £60,000 were | | |
|---|---|---|
| £60,0001-£70,000 | 4 | 3 |
| £90,001-£100,000 | 1 | - |
| £100,001-£110,000 | - | 1 |
| £120,0001-£130,000 | 1 | - |
| £130,0001-£140,000 | - | 1 |

Average number of employees during the year: 14 (2021: 13). No termination payments were made. The chief executive officer is considered to represent key management personnel. Remuneration paid to key personnel during the year was £151,910 (2021: £131,337).

| 6. Trustees expenses and remuneration | 2022 £ | 2021 £ |
|---|---|---|
| Travel, subsistence, accommodation, professional development | 56,842 | 18,128 |

Neither the trustees nor any persons connected with them received any remuneration during the year.

| 7. Tangible and intangible fixed assets | CHARITY AND GROUP 2022 £ | 2021 £ |
|---|---|---|
| **Tangible fixed assets - fixture, furniture & equipment** | | |
| **Cost** | | |
| At 1 January | 34,203 | 29,342 |
| Additions | 42,976 | 4,861 |
| Disposals | - | - |
| At 31 December | **77,179** | **34,203** |
| **Depreciation** | | |
| At 1 January | 23,421 | 16,957 |
| Charge for year | 15,978 | 6,464 |
| Disposals | - | - |
| At 31 December | **39,399** | **23,421** |
| **Net book value** | | |
| At 1 January | 10,782 | 12,385 |
| At 31 December | **37,780** | **10,782** |
| **Intangible fixed assets - website** | | |
| **Cost** | | |
| At 1 January | 153,300 | 147,960 |
| Additions | - | 5,340 |
| Disposals | - | - |
| At 31 December | **153,300** | **153,300** |
| **Depreciation** | | |
| At 1 January | 78,577 | 27,728 |
| Charge for year | 51,100 | 50,849 |
| Disposals | - | - |
| At 31 December | **129,677** | **78,577** |
| **Net book value** | | |
| At 1 January | 74,723 | 120,232 |
| At 31 December | **23,623** | **74,723** |

The intangible asset is the cost of development of the World Physiotherapy website.

| 8. Fixed asset investments | CHARITY AND GROUP 2022 £ | 2021 £ |
|---|---|---|
| **UK listed investments** | | |
| Market value of managed funds at 1 January | 456,858 | 406,595 |
| Acquisitions | 14,268 | 110,238 |
| Disposals | (6,702) | (113,691) |
| Net gains on revaluation | (66,265) | 53,716 |
| Market value of funds 31 December | **398,159** | **456,858** |
| Cash held as part of the portfolio | 16,114 | 20,377 |
| | **414,273** | **477,235** |
| Management fees | 3,860 | 4,084 |
| Investment income | 7,163 | 7,494 |
| Investment gain | (66,265) | 53,716 |

Investments are held in a mixture of equities, fixed income, cash among other investments and are managed by Brown Shipley.

| At 31 December non-cash investments were | 2022 £ | 2021 £ |
|---|---|---|
| Equities | 260,030 | 303,447 |
| Fixed income | 60,662 | 74,645 |
| Other | 77,467 | 78,766 |
| | **398,159** | **456,858** |

| 9. Debtors: amounts due within one year | GROUP 2022 £ | GROUP 2021 £ | CHARITY 2022 £ | CHARITY 2021 £ |
|---|---|---|---|---|
| Trade debtors | 22,348 | - | 4,269 | 1,066 |
| Other debtors | 379,389 | 33,304 | 62,877 | 33,304 |
| Prepayments | 37,315 | 28,976 | 37,315 | 28,976 |
| VAT liability | - | 15,255 | - | - |
| Amount due from subsidiary company | - | - | 860,679 | 1,074,909 |
| | **439,052** | **77,535** | **965,140** | **1,138,255** |

| 10. Creditors: amounts due within one year | GROUP 2022 £ | GROUP 2021 £ | CHARITY 2022 £ | CHARITY 2021 £ |
|---|---|---|---|---|
| Trade creditors | 35,421 | 19,802 | 33,501 | 19,647 |
| Other creditors | 79,182 | 62,878 | 78,088 | 62,878 |
| Accruals | 42,268 | 25,053 | 39,269 | 21,483 |
| VAT liability | 33,180 | - | 16,180 | - |
| Taxation and Social Security | - | 13,454 | - | 13,454 |
| Deferred income | 420,700 | 12,159 | 23,290 | 12,159 |
| | **610,751** | **133,345** | **190,328** | **129,620** |

| Analysis of deferred income | GROUP 2022 £ | GROUP 2021 £ | CHARITY 2022 £ | CHARITY 2021 £ |
|---|---|---|---|---|
| Balance at beginning of the year | 12,159 | 10,363 | 12,159 | 10,363 |
| Released to income in the year | (12,159) | (10,363) | (12,159) | (10,363) |
| Deferred in the year | 420,700 | 12,159 | 23,290 | 12,159 |
| Balance at end of the year | **420,700** | **12,159** | **23,290** | **12,159** |

The charity deferred income relates to grant income for a project to be delivered in 2023. The trading subsidiary deferred income balance of £397,410 relates to the congress to be held in Dubai in June 2023. All 2021 deferred income was released in 2022.

| | 2022 | 2021 |
|---|---|---|
| **11. Operating lease** | **£** | **£** |
| As at 31 December 2022, the charity had the following minimum non-cancellable commitments under operating leases | | |
| Less than one year | 61,160 | 61,160 |
| Between one and five years | 45,870 | 61,160 |
| Lease expiring after five years | - | - |
| | **107,030** | **122,320** |

The premises lease at The Pavilion, 17 Empire Square, London, SE1 4NA expires in September 2024.

**12. Movement in funds**

| **Unrestricted funds** | **1 January 2022** | Income | Expenditure | Gains | **31 December 2022** |
|---|---|---|---|---|---|
| | **£** | **£** | **£** | **£** | **£** |
| General fund | 1,775,863 | 1,078,178 | (1,334,297) | (66,265) | 1,453,480 |
| Designated fund | - | - | - | - | - |
| *Grants fund* | - | - | - | - | - |
| **Charity** | **1,775,863** | **1,078,177** | **(1,334,296)** | **(66,265)** | **1,453,480** |
| Subsidiary | (327,296) | 11,147 | (238,827) | - | (554,976) |
| **Group** | **1,448,567** | **1,089,325** | **(1,573,123)** | **(66,265)** | **898,504** |

| **Restricted income funds** | **1 January 2022** | Income | Expenditure | Gains | **31 December 2022** |
|---|---|---|---|---|---|
| | **£** | **£** | **£** | **£** | **£** |
| UCP Wheels project | 22,001 | 84,367 | (77,846) | - | **28,522** |
| Vietnam project | 14,715 | 48,357 | (28,601) | - | **34,471** |
| Mildred Elson award | 4,847 | - | - | - | **4,847** |
| **Charity** | **41,564** | **132,724** | **(106,447)** | **-** | **67,841** |
| Subsidiary | - | - | - | - | - |
| **Group** | **41,564** | **132,724** | **(106,447)** | **-** | **67,841** |
| **TOTAL FUNDS** | **1,490,131** | **1,222,049** | **(1,679,571)** | **(66,265)** | **966,345** |

**12. Movement in funds (cont/d)**

| Unrestricted funds | 1 January 2021 | Income | Expenditure | Gains | 31 December 2021 |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ |
| General fund | 1,793,070 | 1,003,530 | (1,074,453) | 53,716 | 1,775,863 |
| Designated fund | - | - | - | - | - |
| *Grants fund* | - | - | - | - | - |
| **Charity** | **1,793,070** | **1,003,530** | **(1,074,453)** | **53,716** | **1,775,863** |
| Subsidiary | (290,960) | 377,951 | (444,286) | - | (327,296) |
| **Group** | **1,532,110** | **1,381,481** | **(1,518,739)** | **53,716** | **1,448,567** |

| Restricted income funds | 1 January 2021 | Income | Expenditure | Gains | 31 December 2021 |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ |
| UCP Wheels project | 17,581 | 57,784 | (53,363) | - | **22,001** |
| Vietnam project | - | 18,444 | (3,728) | - | **14,715** |
| Mildred Elson award | 4,847 | - | | - | **4,847** |
| **Charity** | **22,428** | **76,227** | **(57,091)** | **-** | **41,564** |
| Subsidiary | - | - | - | - | - |
| **Group** | **22,428** | **76,227** | **(57,091)** | **-** | **41,564** |
| **TOTAL FUNDS** | **1,554,538** | **1,457,708** | **(1,575,831)** | **53,716** | **1,490,131** |

The Mildred Elson award is the highest honour that WCPT can bestow. It is for outstanding leadership contributing significantly to the development of physiotherapy internationally. It was established in 1987 with funds donated by the American Physical Therapy Association and only one Mildred Elson award is given at the time of each WCPT general meeting.

**Analysis of net assets between funds**

| | 2022 | | | 2021 | | |
|---|---|---|---|---|---|---|
| | Unrestricted | Restricted | Total | Unrestricted | Restricted | Total |
| **Tangible and intangible fixed assets** | 61,403 | - | 61,403 | 85,505 | - | 85,505 |
| **Investment assets** | 414,273 | - | 414,273 | 477,235 | - | 477,235 |
| **Net current assets** | 422,828 | 67,841 | 490,669 | 885,827 | 41,564 | 927,391 |
| | 898,504 | 67,841 | 966,345 | 1,448,567 | 41,564 | 1,490,131 |

**13. Trading subsidiary: WCPT Trading Limited**

WCPT Trading Limited (a company limited by guarantee no: 08322671, incorporated in England & Wales) was incorporated on 7 December 2012 as a wholly owned subsidiary of WCPT to undertake future congress operations, commencing with the 2015 congress which took place in Singapore. Subsequently there have been two more events, Cape Town in 2017 and Geneva in 2019.

The 2021 congress was no longer held in Dubai due to the COVID-19 pandemic. It was replaced with an online congress. The next congress is going to be held in 2023.

| **Summary of subsidiary assets and liabilities and results** | **2022** | **2021** |
|---|---|---|
| | **£** | **£** |
| Current assets | 726,122 | (323,732) |
| Current liabilities | (1,281,103) | (3,570) |
| **Net current (liabilities)** | **(554,981)** | **(327,302)** |
| Income | 11,147 | 377,951 |
| Expenditure | (238,827) | (444,286) |
| | **(227,680)** | **(66,335)** |

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