



# 2019

## Annual Review



**World  
Physiotherapy**

# Our vision

To move physiotherapy forward so the profession is recognised globally for its significant role in improving health and wellbeing

# Our mission

As the international voice of physiotherapy, our mission is to:

- unite the profession internationally
- represent physiotherapy and physiotherapists internationally
- promote high standards of physiotherapy practice, education and research
- facilitate communication and information exchange among member organisations, regions, subgroups and their members
- collaborate with national and international organisations
- contribute to the improvement of global health

# Our strategy

- A global community of physiotherapists, where everyone feels connected and engaged
- A physiotherapy community that has global influence and brings about changes to health policy and practice
- A global community that promotes the unique role and value of physiotherapy
- An organisation that shares knowledge, practice and thinking
- An organisation that is fit for purpose



# Who we are

Founded in 1951 as the World Confederation for Physical Therapy, we rebranded in 2020 as World Physiotherapy

We are the sole international voice for the **physiotherapy profession**

and now represent more than

**625,000**

physiotherapists through

**121** member organisations

We operate as a

**non-profit** organisation

and is registered as a charity in the UK



**World Physiotherapy**

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# President's message

**2019 was another successful year, the highlight being the gathering of our member organisations at our general meeting and 5,000 delegates at WCPT Congress 2019 in Geneva in May.**

Following elections at the regional meetings and the general meeting, a new board was appointed and we welcome our regional members John Xerri de Caro, Malta Association of Physiotherapists, Stacy de Gale, Physiotherapy Association of Trinidad and Tobago, Daniel Wappenstein, Ecuadorian Society of Physiotherapy, Yasushi Uchiyama, Japanese Physical Therapy Association, and Jean Damascene Gasherebuka, Rwanda Physical Therapy Organisation. Melissa Locke, Australian Physiotherapy Association, was elected as vice president and I was privileged to be elected for a second term to serve as president.

We said 'good-bye' to Gabriela Mallma, Peruvian Association of Physical Therapists, Esther Munalula Nkandu, Zambia Society of Physiotherapy, who both completed four year terms on the board and Margot Skinner, Physiotherapy New Zealand, who served as a member of the board from 2007-2015 and as vice president from 2015-2019. We acknowledge their great service and commitment to World Physiotherapy and the global community.

At the general meeting, a new constitution was adopted by the member organisations, following an extensive governance review and consultation. This is the single most extensive review of our organisation's governance for decades and ensures that World Physiotherapy is an exemplar of organisational governance as a charity registered in the UK.

In addition, our first diversity and inclusion policy was approved. World Physiotherapy is committed to diversity and inclusion in all its activities and recognises these are areas where further progress is needed to foster greater equity for all people. This applies in our activities, more broadly in the profession, and society as a whole and not just in healthcare.

We continue to grow as a global community and now number 121 member organisations. The constitution



states membership of our global body should be the national professional organisation with the most number of physiotherapists in a country. Following an electronic vote at the end of 2019, the French National Council of Physiotherapists (88,341 members), the Polish Chamber of Physiotherapists (63,046 members), and the Order of Physiotherapists in Romania (4,552 members) were admitted as member organisations. We seek to be a global community where every physiotherapist feels connected and engaged and this is just one example of how this strategic imperative is being addressed.

WCPT Congress 2019 was a spectacular success and the world of physiotherapy came together in Geneva.



As I frequently say about congress: we meet, we connect, we share, we talk, we laugh, we dine, we create lasting friendships and because of that, we are better



This report illustrates our exciting and affirming work in 2019. We draw on the strengths and support of our member organisations and our subgroups, our staff and our volunteer corps. We join together and work in the service of the profession to serve the people who need physiotherapists. And we continue to strive to be better.

**Emma K Stokes**  
President

# Executive summary

**The nature of the quadrennial governance cycle of work means that every four years there is a peak of activity due to the scheduling of our general meeting and congress.**

**In 2019 both of these events were successfully delivered to the satisfaction of attendees and for that I want to acknowledge the hard work of the staff team who did such a fantastic job.**



The general meeting in Geneva was a great opportunity for the membership to consider a number of key issues including the new constitution. Approving this document has been critical to establishing a governance framework for World Physiotherapy to continue to evolve and support member organisations around the globe.

Successful operational initiatives introduced for the first time at the general meeting include the briefing sessions, use of French and Spanish live interpretation service, and a refinement to the format of agenda papers. In combination, these actions helped to facilitate better member engagement and decision making at the meeting.

The constitution allowed for the first time World Physiotherapy to admit members via electronic voting. This was a new process for all involved and came with some operational challenges. However, the high level of engagement by the membership shows that this is an appropriate evolution in the governance of the organisation.

World Physiotherapy will be unable to achieve its vision to move physiotherapy forward unless the organisation is financially sound. It is pleasing to be finishing the year with a substantial surplus from the congress and a strong position in relation to the growth in membership. In combination these factors mean that 2020 marks the third successive year where there has been no fee increase.

At the time of writing this report, we had begun to see the impact of the coronavirus as it surges around the world.

Member organisations are going to be stressed and challenged in ways we have not seen before. Collectively as an organisation we are committed to doing all that we can to support members in this difficult time.

It is clear that 2020 will not be the year that many of us planned. However, I am confident that World Physiotherapy and our member organisations will develop a range of strategies to ensure that physiotherapists can continue to work safely and effectively to support the health system during this time.

A handwritten signature in black ink, appearing to read 'Jonathon Kruger', written in a cursive style.

**Jonathon Kruger**  
Chief executive officer

# Connecting members

A global community of physiotherapists,  
where everyone feels connected



## Engaging with members

World Physiotherapy has continued to build engagement with member organisations and individual physiotherapists

### 19th general meeting

**103** member organisations

**14** subgroups

**5** regions

**6** potential member organisations

### WCPT Congress 2019

**131** countries

**5,088** participants

**65%** first time attendees

**33** bursary recipients

**11,733** views of livestream videos

All abstracts and presentations freely available

### Committees

Physiotherapists from member organisations in

**26 countries and territories**

played a part in our committees and helped shape and develop our policies, governance, and activities across a range of areas (Australia, Belgium, Benin, Bermuda, Canada, Colombia, Denmark, Ghana, Hong Kong, Ireland, Japan, Jordan, Kenya, Malta, New Zealand, Peru, Rwanda, South Africa, Sweden, Switzerland, Taiwan, Thailand, Trinidad and Tobago, UK, US, Zambia).

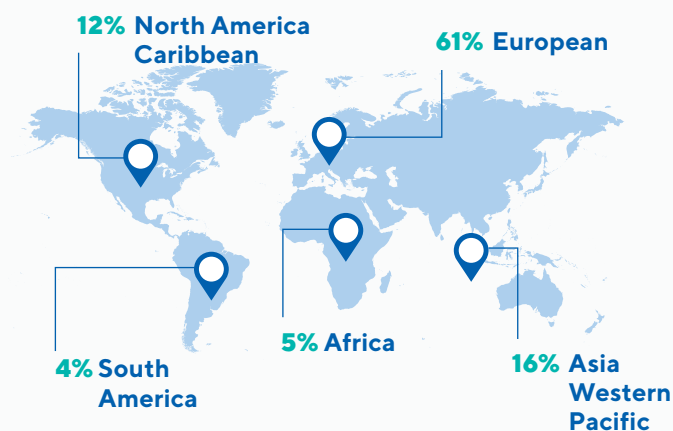
# Congress

WCPT Congress 2019 took place, 10-13 May 2019, in Geneva, Switzerland

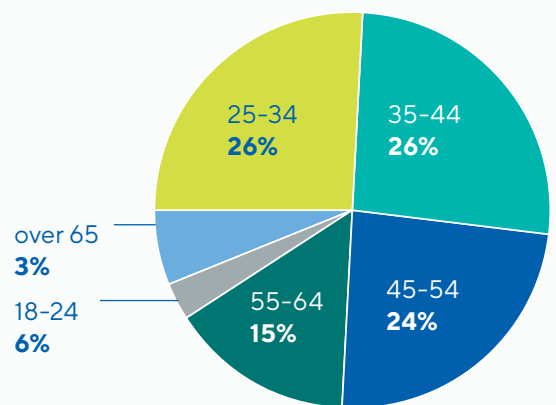
**5,088** participants from **131** countries

- 80%** of delegates rated the overall **congress experience** as good or excellent
- 79%** are **very likely** to recommend WCPT Congress to a colleague or friend
- 65%** were **first time** delegates

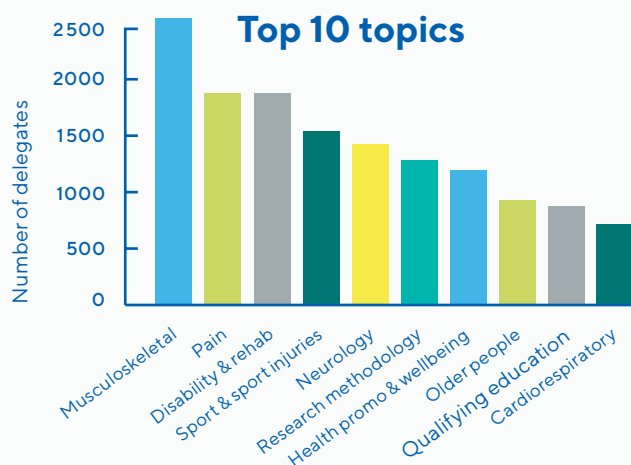
## Delegates by WCPT region



## Delegates by age



<b>2,002</b> abstracts presented	<b>205</b> sessions	<b>1,848</b> speakers	<b>170</b> volunteers	<b>33</b> bursary recipients	<b>63%</b> of speakers were women
<b>1,374</b> poster presentations	<b>26</b> focused symposia	<b>32</b> networking sessions	<b>12</b> discussion sessions	<b>11</b> seminars	<b>6</b> WCPT seminars
<b>7</b> state of the art platform sessions	<b>24</b> rapid 5 platform sessions	<b>38</b> classic platform sessions	<b>39</b> indaba sessions	<b>35</b> clinical visits	<b>13</b> courses



- 83%** of delegates rated the **range of session formats** as good or excellent
- 11,733** livestream videos were played times

#WCPT2019

**4,056** downloads of the congress app

# Advocating for change

A community that has global influence and brings about changes to health policy and practice

## Global leadership and influence

Our contribution to thought leadership and global influence has been recognised in a number of different ways during 2019, including:

- president Emma K Stokes attended WHO and WHO Global Rehabilitation 2030 meetings in Geneva, Switzerland. Emma and chief executive officer Jonathon Kruger also spoke at the 2019 Global Workforce Symposium on Accreditation and Regulation in Istanbul, Turkey.
- Jonathon took part in the Global Report on Effective Access to Assistive Technology (GReAT) consultation meeting in Geneva, Switzerland, and the WHO Europe Regional Meeting in Copenhagen, Denmark. He also spoke at the FDI World Dental Congress in San Francisco, US, attended the High Level Meeting on Universal Health Coverage in New York, US, and, with Sidy Dieye, head of programmes and development, attended the WHO Europe Regional Meeting in Copenhagen, Denmark.
- deputy chief executive officer Tracy Bury spoke at the International Congress and Convention Association congress in Houston, US, and the Dubai Association Conference in Dubai, UAE
- a Collaboration Plan between WHO and World Physiotherapy for the period 2020-2022 was developed and submitted.

## Vietnam

Education and engagement were the focus of a 3-day stakeholder workshop in Ho Chi Minh City, Vietnam, in February 2019.

The workshop, with representatives from local universities and the newly-founded Viet Nam Physiotherapy Association (VNPTA), was designed to launch the ADvancing PhysioTherapy In ViETnam (ADAPTIVE) project. The ADAPTIVE project will review

the physical therapy education programmes in Vietnam to help them develop towards international standards, and to help VNPTA achieve its goal of being admitted as a member organisation.

We also invited representatives from a number of member organisations in the region to attend the workshop to better understand the work we are undertaking to develop the global profession.

“

*This workshop demonstrates how we are building capacity around the globe. It's great to be able to be part of making change happen in Vietnam and helping raise the profile and influence of physiotherapy in the country.*

**Jonathon Kruger**

Chief executive officer

”







## Tajikistan

Following a workshop in Kiev to launch Strengthening Rehabilitation Services in Health Systems, a collaboration between WCPT and UCP Wheels for Humanity, we appointed consultants to lead on the development of entry-level physical therapy education and provide clinical bridge training for clinicians and staff at the Republican Medical College of Tajikistan.

Nihad Almasri, from the Jordanian Physiotherapy Society,

Heather Dawson, from the Australian Physiotherapy Association, and Ann Nicholson, from the American Physical Therapy Association, worked together to develop materials for a three-day stakeholders' meeting, held in October 2019 at the Republican Medical College in Dushanbe, Tajikistan.

The focus of the project for 2020 will be curriculum development and clinical bridge training.

“

*This was a successful start to our project. Our consultants delivered a series of engaging and informative presentations that helped people understand the importance of developing physiotherapy education that meets our standards and meets the needs of the Tajik people.*

**Sidy Dieye**

Head of programmes and development

”



# Promoting physiotherapy

A global community that promotes the unique role and value of physiotherapy

## World PT Day

The focus for World PT Day in 2019 was chronic pain. The leaflet, posters, infographics, and postcard were produced in 22 languages (2018: 12) and reports were received from physiotherapists in 32 countries. The most downloaded language, after English, was Polish.

The total number of downloads of the World PT Day toolkit was 118,900 (2018: 52,414).

On Twitter, the hashtag #worldptday appeared in 3,275 tweets on 8 September (an average of 138 tweets an hour) and in 5,997 tweets during September (an average of nine tweets an hour).

“

*The translated WPTD materials were very helpful in delivering the theme. We loved the flyer about chronic pain MYTHS! It was our first public activity as the new KPTA board and the activities we organised helped raise awareness of physical therapy. We hope to arrange more activities at different levels to continue delivering the message.”*

**Abeer Al-Tajalli**

Kuwaiti Physical Therapy Association

”



## Other events in 2019

Emma Stokes gave keynote presentations and spoke at a number of events during 2019, including:

- APTA CSM in Washington, US
- 3rd World Congress of Sports Physical Therapy in Vancouver, Canada
- ENPHE Conference in Groningen, the Netherlands
- ISCP Conference in Dublin, Ireland

Jonathon Kruger gave keynote presentations at PPTA National Conference in Manila, Philippines, and at Axxon 10<sup>th</sup> anniversary celebration in Brussels, Belgium.



# Sharing knowledge

## An organisation that shares knowledge

### Name change

Following the general meeting in May 2019, the presidents and chairs of our member organisations were invited to take part in a survey about a proposal to change the organisation's name from World Confederation for Physical Therapy to World Physiotherapy.

Responses were received from **78 member organisations**  
Of the respondents:

**60%**

said they agreed or strongly agreed World Physiotherapy would be more easily understood by government, academic institutions, and other partners in their country/territory as reflecting the role and activities of the global body for physiotherapists

**62%**

said they would prefer World Physiotherapy to use, where possible, the language of their country/territory for the name of their organisation

**58%**

said they agreed or strongly agreed World Physiotherapy more accurately reflects the role and activities of the global body for physiotherapists

**57%**

said they agreed or strongly agreed World Physiotherapy would help the members of their organisation understand more about the role and activities of the global body for physiotherapists

### Accreditation service

As part of our accreditation service for entry level physiotherapist education programmes, site visits were made to:

- El Rosario University, Colombia, in March
- Saint Joseph University, Lebanon, in April
- Tongji University, China in June
- Satakunta University, Finland, in October
- Hacettepe University, Turkey, in November

### Annual survey



In 2019, **105** of our then **120 member organisations** responded to the annual survey:



**70%**

of respondents said membership of their organisation had increased



**91%**

of respondents said there was no law preventing private practice in their country/territory



**58%**

of respondents said there was direct access in their country/territory and people could refer themselves to a physiotherapist without a referral



globally **66%**

of physiotherapists are women



at least **90%**

of physiotherapists are women in three countries/territories (Hungary, Myanmar, St Lucia)

“

*The global survey helps us understand our current status compared with WCPT member organisations in the region and the whole world. It is a very useful reference for us to decide the next steps of professional development and advocate our needs to the government.*

”

**Taiwan Physical Therapy Association**

# Building capacity

An organisation that is fit for purpose

The 19th general meeting took place in May 2019 in Geneva, Switzerland. Representatives of 106 member organisations attended the meeting.

Three new subgroups approved:



International Organisation of Aquatic Physical Therapists (IOAPT)

International Federation of Physical Therapists working in Occupational Health and Ergonomics (IFPTOHE)

International Physical Therapy for HIV/AIDS, Oncology, Hospice and Palliative Care (IPT-HOPE).

Activities at the 19th general meeting included:



**approval** of new constitution



**endorsement of ethical principles**

of health care in times of armed conflict and other emergencies



**approval** of a motion on climate change proposed by the Japanese Physical Therapy Association



**presentation of awards**

recognising the contribution of individual physiotherapists to the global profession and to World Physiotherapy



**approval** of policy statements on diversity and inclusion, and advanced practice



**election**

of president, vice president, regional board members.



**Member organisations admitted at the 19th general meeting:**

Bhutan Society of Physiotherapy

Physical Therapy Commission of the Therapist Guild of Costa Rica

Georgian Association of Physical Therapy and Rehabilitation

Société Haïtienne de Physiothérapie

Association Ivoirienne des Masseurs-Kinésithérapeutes

Chamber of Physiotherapists of Kosovo

Association des Kinésithérapeutes de Madagascar

Association des Kinesitherapeutes du Mali

National Fédération of Physiothérapeute in Morocco

Myanmar Physiotherapy Association

Papua New Guinea Physiotherapy Association

Association Sénégalaise des Kinesithérapeutes - Rééducateurs

Sudanese Physiotherapy Association

## Member organisations

Following the approval of the constitution at the general meeting, applications for membership were received from three national physiotherapy professional associations: French National Council of Physiotherapists (88,341 members), Polish Chamber of Physiotherapists (63,046 members), Order of Physiotherapists in Romania (4,552 members). The constitution allows only the national physiotherapy professional association with the largest number of members to be a member of World Physiotherapy.

An electronic vote took place and all three were formally accepted as member organisations on 1 January 2020 – bringing the total number of member organisations to 121, representing more than 625,000 physiotherapists worldwide.

# Governance

## Structure, governance and management

In 2020, WCPT changed its name to World Physiotherapy. This change was part of a rebrand and is being 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 the year, World Physiotherapy has complied with the provisions of the constitution and current statutory requirements applicable to charities.

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 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 2019 the board met two times in person and held six teleconferences (three before May 2019 and three after May 2019).

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

All new board members will be 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 (re-elected May 2019)

### **Margot Skinner**

vice president (until May 2019)

### **Melissa Locke**

vice president and chair of finance committee (from May 2019)

### **John Xerri de Caro**

### **Stacy de Gale**

**Jean Damascene Gasherebuka**  
(from May 2019)

### **Gabriela Mallma**

(until May 2019)

### **Esther Munalula Nkandu**

chair of finance committee  
(until May 2019)

### **Marco Y. C. Pang**

(until May 2019)

### **Yasushi Uchiyama**

(from May 2019)

### **Daniel Wappenstein**

(from May 2019)

## Chief executive officer

**Jonathon Kruger**

## Solicitors

### **Veale Wasbrough Vizards LLP**

Narrow Quay House, Narrow Quay, Bristol BS1 4QA

## Auditor

### **Crowe U.K. LLP**

St Bride's House, 10 Salisbury Square,  
London EC4Y 8EH

## Investment managers

### **Brown, Shipley & Co. Limited**

Founders Court, Lothbury London EC2R 7HE

## Bankers

### **Bank of Scotland plc**

33 Old Broad Street London EC2N 1HZ

## 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 Humanity & Inclusion (HI), the International Committee of the Red Cross (ICRC), and the International Network of Physiotherapy Regulatory Authorities (INPTRA).

## Membership

World Physiotherapy member organisations are the national professional associations representing physiotherapists. At the general meeting in May 2019, 13 member organisations were formally admitted - bringing the total number of member organisations to 120. Following the approval of the constitution at the general meeting, applications for membership were received from three national physiotherapy professional associations. An electronic vote took place and all three were formally admitted as member organisations on 1 January 2020 - bringing the total number of member organisations to 121, representing more than 625,000 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 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.

Networks support the exchange of ideas, experience and expertise in physiotherapy among individual physiotherapists in defined areas of practice, education and management in fields not covered by World Physiotherapy subgroups. There are currently six World Physiotherapy networks and three affiliated networks.

## 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 Limited.

### 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.
- 2 Membership:** concerns regarding member organisations not complying with membership requirements are addressed by clearly defined procedures and oversight by the membership committee, which was established in 2015.
- 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.

### The key risks facing WCPT Trading Limited and the processes in place to manage these risks:

- 1 Congress income:** There is a risk that delegate 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 with breakeven set at achievable figures based on historical data.
- 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 mission is to:

- unite the profession internationally
- represent physiotherapy and physiotherapists internationally
- promote high standards of physiotherapy practice, education and research
- facilitate communication and information exchange among member organisations, regions, subgroup and their members
- collaborate with national and international organisations
- contribute to the improvement of global health.

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.

The board determines the priorities within the strategic plan for a minimum of four years within the resource constraints of World Physiotherapy, and continually reviews these priorities in light of 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.



# Financial review

## Following a successful congress in Geneva, the organisation's financial position is currently strong with a healthy cash holding, and strong operational income levels.

The statement of financial activities for 2019 shows net income of £972,715 and the balance sheet shows total net assets of £1,761,030 as at 31 December 2019. This increase in net assets was principally due to the WCPT Congress 2019 and the general meeting in Geneva, offsetting a planned deficit on WCPT Charity for the financial year 2019, plus income on a prior year VAT claim. The accounting approach regarding cost recognition is in line with FRS recommended practice.

WCPT Trading Ltd reported a strong profit in 2019 of £1,250,917, this is not a congress result as it does not consider the reported costs of (£394,164) in 2018, principally advance expense for the Geneva congress, or other incomes or costs for activities which do not relate to Geneva. However, favourable exchange rates and increased attendance numbers produced a result some way ahead of budgeted expectation.

It should be noted that the incomes and costs for the WCPT general meeting were absorbed by World Physiotherapy, increasing the profit for WCPT Trading Ltd in 2019 whilst increasing deficit in World Physiotherapy.

World Physiotherapy commissioned Crowe U.K. LLP to conduct a review of its tax affairs, which identified the need for World Physiotherapy to register for value added tax (VAT) as a result of staff costs allocated to WCPT Trading Limited and the reverse charge on consultants fees incurred as part of the SUDA project. World Physiotherapy registered for VAT in the UK during 2019, and had submitted an application for WCPT Trading Limited to also register for UK VAT. A provision was made in the prior year accounts for the outstanding World Physiotherapy group position of VAT liability. Following registration, WCPT Trading Limited has made a substantial claim for recoverable input VAT.

World Physiotherapy activities are funded through an annual membership subscription, donations and proceeds from congress released over four years. The membership subscription rate is set at the general meeting of member organisations. The rate for 2019 was again unchanged at £1.53 per member of each member organisation in high-income countries, £1.15 per member in middle-income countries and £0.77 per member in low-income countries.

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

<b>Financial Year 2019</b>	<b>Charity</b>	<b>Trading</b>	<b>Consolidated</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Income</b>	797,478	2,883,088	3,680,566
<b>Expenditure</b>	1,132,152	1,575,698	2,707,850
<b>Net</b>	<b>(334,674)</b>	<b>1,307,390</b>	<b>972,716</b>

## Investment policy and performance

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

During 2019 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 and an acceptable level of income.

## Post balance sheet events

In March 2020, the World Health Organization declared COVID-19 a pandemic. The government restrictions imposed to control the spread of COVID-19 have impacted on some of the work of the Charity and materially affected our asset values. The estimated impact is a reduction in the value of investments by £63,486 to £340,769 at 31 March 2020.

## 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 any impact on income and expenditure.

A significant proportion of membership fees for 2020 had been received by April 2020, there is possibility of delaying or not undertaking some expenditure during the remaining months of the year, and WCPT held healthy cash balances as at the end of 31 March 2020. World Physiotherapy also undertook a financial review during April 2020 to assess income, expenditure and cashflow. Following that review the trustees are confident in the financial viability of World Physiotherapy.

## Reserves

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

Specifically, World Physiotherapy is dependent on the financial performance of the World Physiotherapy congress and so reserves are held to ensure World Physiotherapy is able to continue in operation in the event of a congress not performing as expected.

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 the organising income or increase our expenditure thereby ensuring free reserves are appropriate. A reserves review should also be undertaken, should an unexpected material financial event occur.

Ongoing World Physiotherapy operations are dependent on the financial performance of the World Physiotherapy congress and so operational reserves must be managed to ensure World Physiotherapy is able to continue in operation in the event of a congress not performing as expected.

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.

World Physiotherapy reviews reserves each year with the following parameters. A minimum holding of approximately GBP400,000 (5 months of cover for future operational costs) with a target range of GBP800,000- GBP900,000 (11-12 months of cover for future operational costs). After a successful year financially the reserves as at 31 December 2019 are £1,761,041, which is significantly above the upper limit of the reserves target range. However in the very challenging economic environment of 2020 the trustees are content that this higher 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 articles of association and the constitution. 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

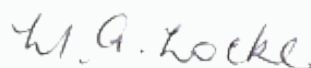
The charity's auditor, Crowe U.K. LLP was appointed by the executive board in 2019 for a two year period.

### Approval

This report was approved by the trustees on 1 June 2020 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 the World Confederation for Physical Therapy for the year ended 31 December 2019, which comprise the consolidated statement of financial activities, consolidated balance sheet, charity balance sheet, consolidated statement of cash flow and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and UK accounting standards, including financial reporting standard 102, the financial reporting standard applicable in the UK and Republic of Ireland (UK generally accepted accounting practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and of the parent charity's affairs as at 31 December 2019 and of the group's incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with UK 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 Financial Reporting Council's ethical standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Conclusions relating to going concern

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

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or

- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the group's or the parent charity's ability to continue to adopt the going concern basis of accounting for a period of at least 12 months from the date when the financial statements are authorised for issue.

### Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

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

We have nothing to report in this regard.

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

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require 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 accounting records have not been kept by the parent 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, 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's 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 151 of the Charities Act 2011 and report in accordance with the Act 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.

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/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

## Use of our report

This report is made solely to the 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 U.K. LLP*

.....  
**Crowe U.K. LLP**  
Statutory Auditor

**Date** 21 August 2020 .....

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 2019

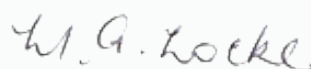
	2019			2018		
	Unrestricted	Restricted	TOTAL	Unrestricted	Restricted	Total funds
	£	£	£	£	£	£
Income from:						
Donations and legacies	7,925	0	<b>7,925</b>	3,485	0	<b>3,485</b>
Charitable activities (note 2)	3,557,919	105,021	<b>3,662,940</b>	764,637	27,756	<b>792,393</b>
Investments Income (including interest)	9,701	0	<b>9,701</b>	9,206	0	<b>9,206</b>
<b>Total</b>	<b>3,575,545</b>	<b>105,021</b>	<b>3,680,566</b>	<b>777,328</b>	<b>27,756</b>	<b>805,084</b>
Expenditure on:						
Raising Funds	20,789	0	<b>20,789</b>	4,442	0	<b>4,442</b>
Charitable activities (note 3)	2,580,351	106,711	<b>2,687,062</b>	1,175,727	38,526	<b>1,214,253</b>
Other Costs (note 12)	0	0	<b>0</b>	67,825	0	<b>67,825</b>
<b>Total</b>	<b>2,601,140</b>	<b>106,711</b>	<b>2,707,851</b>	<b>1,247,994</b>	<b>38,526</b>	<b>1,286,520</b>
Operational (deficit)/surplus	974,405	(1,690)	<b>972,715</b>	(470,666)	(10,770)	<b>(481,436)</b>
Gains on investment assets (note 8)	50,165	0	<b>50,165</b>	(25,541)	0	<b>(25,541)</b>
Net (expenditure)/income and net movement in funds	1,024,570	(1,690)	<b>1,022,880</b>	(496,207)	(10,770)	<b>(506,977)</b>
Reconciliation of funds						
Total funds brought forward	731,622	6,537	<b>738,159</b>	1,227,829	17,307	<b>1,245,136</b>
<b>Total funds carried forward</b>	<b>1,756,192</b>	<b>4,847</b>	<b>1,761,039</b>	<b>731,622</b>	<b>6,537</b>	<b>738,159</b>

	GROUP		CHARITY	
	2019	2018	2019	2018
	£	£	£	£
Fixed assets:				
Tangible assets (note 7)	5,856	6,870	5,856	6,870
Intangible assets (note 7)	87,480	8,586	87,480	8,586
Investment assets (note 8)	404,255	348,020	404,255	348,020
Total fixed assets	497,591	363,476	497,591	363,476
Current Assets:				
Debtors (note 9)	250,488	376,567	289,014	515,779
Cash at bank and in hand	1,196,114	1,591,874	68,866	353,671
Total current assets	1,446,602	1,968,441	357,880	869,450
Liabilities:				
Creditors: amounts falling due within one year (note 10)	(183,154)	(1,525,933)	(171,200)	(121,568)
Net current assets	1,263,448	442,508	186,680	747,882
Provisions (note 12)	0	(67,825)	0	(142,579)
Net assets	1,761,039	738,159	684,271	968,779
The funds of the charity:				
Restricted income fund (note 13)	4,847	6,537	4,848	6,537
Unrestricted funds – general funds	1,756,192	731,622	679,423	962,242
Unrestricted funds – designated	0	0	0	0
Total unrestricted funds (note 13)	1,756,192	731,622	679,423	962,242
Total charity funds	1,761,039	738,159	684,271	968,779

Approved and authorised for issue by the board of trustees 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 2019

	GROUP	
	2019	2018
	£	£
Cash flows from operating activities:		
Net (expense)/income for the reporting period	1,022,881	(506,977)
Adjustments for:		
Depreciation	3,810	4,809
Amortisation	8,586	11,656
Provisions	(67,825)	67,825
Investment Income and Interest Received		
Gains/(losses) on investments	(50,165)	26,115
(Increase)/decrease in debtors	126,078	(276,003)
Increase/(decrease) in creditors	(1,342,779)	1,376,489
Net cash (used in)/provided by operating activities	(299,414)	703,914
Cash flows from investing activities:		
Purchase of tangible fixed assets	(2,796)	(3,934)
Purchase of intangible fixed assets	(87,480)	0
Receipts from sales of tangible fixed assets	0	0
Purchase of investments	(86,190)	(105,680)
Proceeds from sale of investments	51,406	114,736
Change in cash awaiting investment	28,714	(15,049)
Net cash used in investing activities	(96,346)	(9,927)
Change in cash and cash equivalents in the reporting period	(395,760)	693,987
Cash and cash equivalents at the beginning of the reporting period	1,591,874	897,887
Cash and cash equivalents at the end of the reporting period	1,196,114	1,591,874



	2019	2018
<b>2. Analysis of income from charitable activities</b>		
Membership subscriptions	640,111	669,555
Congress 2019	2,723,500	1,273
Other income	77,364	6,222
Accreditation income (net of expenditure)	46,500	41,000
Congress 2019 abstract income	0	46,587
VAT Refund on Registration of WCPT Trading	93,414	0
Congress 2019 Registration and events	0	0
Project grant income (SUDA)	0	27,756
Project grant income (Education Support )	66,173	0
General meeting and anniversary dinner income	15,878	0
	<b>3,662,940</b>	<b>792,393</b>

### 3. Analysis of expenditure on charitable activities

	Direct costs	Support costs	Total 2019	Total 2018
	£	£	£	£
Member services	1,116,774	738,637	<b>1,855,411</b>	<b>758,200</b>
Education, practice and research	240,312	246,205	<b>486,517</b>	<b>245,499</b>
Communication	14,735	123,094	<b>137,829</b>	<b>82,377</b>
Collaboration with national and international organisations	84,211	123,094	<b>207,305</b>	<b>128,178</b>
	<b>1,456,032</b>	<b>1,231,030</b>	<b>2,687,062</b>	<b>1,214,254</b>

#### Allocation of support costs to activities

	Total allocated	Member Services	Education Practice & Research	Communication	Collaboration with National & Intl Orgns.
	£	£	£	£	£
Governance	<b>62,641</b>	37,585	12,528	6,264	6,264
Staff costs	<b>878,546</b>	527,131	175,707	87,854	87,854
Office rental and overhead costs	<b>277,446</b>	166,472	55,496	27,739	27,739
Depreciation	<b>12,397</b>	7,449	2,473	1,238	1,237
	<b>1,231,030</b>	<b>738,637</b>	<b>246,204</b>	<b>123,095</b>	<b>123,094</b>

The basis of apportionment is staff time

	2019	2018
	£	£
<b>4. Net income/(expenditure)</b>		
Depreciation	12,396	16,465
Operating lease rental	43,044	43,812
Auditor remuneration - audit	15,200	9,193
- non-audit	16,668	6,129
	<b>87,308</b>	<b>75,599</b>

**5. Salaries and other staff costs**

	2019	2018
	£	£
Salaries and other staff costs	525,269	469,811
Social Security costs	59,150	52,826
Pension costs	32,314	20,285
	0	0
	<b>616,733</b>	<b>542,922</b>

The number of employees whose emoluments during the year exceeded £70,000 were

£70,001 - £80,000		
£80,001 - £90,000	-	1
£90,001 - £100,000		
£100,001 - £110,000	1	1
£110,001 - £120,000		
£130,001 - £140,000	1	-

Average number of employees during the year: 10 (2018: 9)). 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 £131,190 (2018: £122,722).

**6. Trustees expenses and remuneration**

	2019	2018
	£	£
Travel, subsistence, accommodation, professional development	108,811	64,292
	<b>108,811</b>	<b>64,292</b>

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

## 7. Tangible and intangible fixed assets

	CHARITY AND GROUP	
	2019	2018
	£	£
Tangible fixed assets – fixture, furniture and equipment		
Cost		
At 1 January	66,089	62,155
Additions	2,796	3,934
Disposals	0	0
At 31 December	68,885	66,089
Depreciation		
At 1 January	59,219	54,410
Charge for year	3,810	4,809
At 31 December	63,029	59,219
Net book value		
At 1 January	6,870	7,745
At 31 December	5,856	6,870
	2019	2018
	£	£
Intangible fixed assets – website		
Cost		
At 1 January	30,910	30,910
Additions	87,480	0
Disposals	0	0
At 31 December	118,390	30,910
Depreciation		
At 1 January	22,324	10,668
Charge for year	8,586	11,656
At 31 December	30,910	22,324
Net book value		
At 1 January	8,586	20,242
At 31 December	87,480	8,586

## 8. Fixed asset investments

	CHARITY AND GROUP	
	2019	2018
	£	£
UK listed investments		
Market value of managed funds at 1 January	307,965	343,136
Acquisitions	86,190	105,680
Disposals	(51,406)	(114,736)
Net gains on revaluation	50,165	(26,115)
Market value of funds 31 December	392,914	307,965
Cash held as part of the portfolio	11,341	40,055
	<hr/>	<hr/>
	404,255	348,020
Management fees	4,121	3,213
Investment income	8,025	(9,206)
Investment gain	50,165	(26,115)

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

	2019	2018
	£	£
At 31 December non-cash investments were		
Equities	273,982	196,355
Fixed income	74,068	73,833
Other	44,864	37,777
	<hr/>	<hr/>
	392,914	307,965

**9. Debtors: amounts due within one year**

	GROUP		CHARITY	
	2019	2018	2019	2018
	£	£	£	£
Debtors	3,018	67,226	4,064	5,654
Other debtors	232,431	299,377	11,361	2,703
Prepayments	15,039	9,964	15,039	9,964
Amount due from subsidiary company	0	0	258,550	497,458
	250,488	376,567	289,014	515,779

**10. Creditors: amounts due within one year**

	GROUP		CHARITY	
	2019	2018	2019	2018
	£	£	£	£
Subscriptions in advance	0	0	0	0
Other creditors	94,211	116,678	87,255	41,560
Accruals	42,052	66,973	37,053	63,508
Taxation and social security	4,730	0	4,730	0
Deferred income	42,161	1,341,723	42,162	16,500
SA Tax	0	559	0	0
	183,154	1,525,933	171,200	121,568

Deferred income as at 31 December 2019 represented amounts receivable during 2020.

## 11. Operating lease

As at 31 December 2019, WCPT had the following minimum non-cancellable commitments under operating leases

Less than one year  
Between one and five years  
Lease expiring after five years

	2019	2018
	£	£
Less than one year	27,650	27,650
Between one and five years	0	27,650
Lease expiring after five years		
	<hr/>	<hr/>
	27,650	55,300

The premises lease at 11 Belgrave Road expires in December 2020.

## 12. Provisions

WCPT completed the review of its VAT position during the year including registration of WCPT Trading. The final consolidated position has resulted in a net amount due to WCPT. The prior year provision of £65,000 was released during 2019.

### 13. Movement in funds

#### Unrestricted funds:

	1 January 2019	Income	Expenditure	Gains	31 December 2019
	£	£	£	£	£
<b>Group</b>	<b>731,622</b>	<b>3,575,545</b>	<b>(2,601,140)</b>	<b>50,165</b>	<b>1,756,192</b>

#### Restricted income funds:

	1 January 2019	Income	Expenditure	Gains	31 December 2019
	£	£	£	£	£
UCP Wheels Project	0	38,848	(38,848)	0	0
Mildred Elson Award	6,537	0	(1,690)	0	4,847
Grants for Congress 2020 income	0	66,173	(66,173)	0	0
<b>Group</b>	<b>6,537</b>	<b>105,021</b>	<b>(106,711)</b>	<b>0</b>	<b>4,847</b>
<b>TOTAL FUNDS</b>	<b>738,159</b>	<b>3,680,566</b>	<b>(2,707,851)</b>	<b>50,165</b>	<b>1,761,039</b>

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.

### 14. 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.

Summary of subsidiary assets and liabilities and results:

	2019	2018
	£	£
Current assets	1,088,724	1,174,822
Current liabilities	(11,956)	(1,405,444)
Net current assets/(liabilities)	1,076,768	(230,622)
Income	2,883,088	122,614
Expenditure	(1,575,698)	(394,164)
	1,307,390	(271,550)

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