



2023

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 Physical Therapy (WCPT) is the sole international voice for physiotherapy. In 2020 we rebranded as World Physiotherapy and now represent more than 600,000 physiotherapists through 128 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, specialty groups, 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, specialty groups, 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, specialty groups, 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 specialty groups in the service of others to create lasting change and impact.



Collaborating

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



**World
Physiotherapy**

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President's message

In 2023, World Physiotherapy achieved significant milestones, reflecting the growth and unity of the global physiotherapy community. The phrase “A rising tide lifts all boats,” often attributed to John F Kennedy, encapsulates the macroeconomic principle that minor improvements in any part of the economy benefit all parts. To apply this principle to the global physiotherapy community, when a physiotherapist in Kuala Lumpur, Kigali, or Kingston – or any other part of the world – succeeds, it contributes to a global sea of success, benefiting everyone. I believe this principle aptly describes the ‘connective tissue’ that strengthens the interconnectedness and sense of belonging within the global physiotherapy community.

Over the past 12 months, our global community has achieved several significant milestones that have brought us closer together.

The World Physiotherapy Congress 2023 was a landmark event, held in the Gulf States for the first time, showcasing the profession’s growth globally. The Emirates Physiotherapy Society (EPS) and World Physiotherapy staff worked tirelessly to make this event a success. The congress also served as a platform for advocacy, leading to the Dubai Health Authority approving a direct access policy to physiotherapy for the local population. This achievement supports the argument that global citizens must have access to physiotherapists to achieve Sustainable Development Goal 3: Good Health and Well-Being.

In many parts of the world, however, direct access remains an unrealised strategic goal, and still further, artificial constraints that limit access to physiotherapeutic interventions reinforces an archaic health paradigm. The success of EPS in obtaining direct access is contributing to raising the tide towards establishing direct access without barriers to physiotherapy on a global level.

As we continue to emerge from the post-pandemic period, we recognise the impact of the global economic climate, including monetary inflation and hyperinflation, and the challenges this poses for many member organisations. Health services, including physiotherapy, are price-sensitive, and financial austerity has led to decreased reimbursement policies and governmental ‘clawbacks.’ Some physiotherapists earn salaries below the poverty line. World Physiotherapy is committed to finding solutions as a global community, understanding that constraints in any part of the world negatively impact everyone.

At our hybrid general meeting in May, member organisations elected Suh-Fang Jeng as vice president and myself as president. Jean Damascene Gasherebuka, Yashushi Uchiyama, Karim Alvis, and Stacy de Gale were re-elected. Following the resignation of John Xerri de Caro, Nirit Rotem was elected. Among a number of strategic decisions made by the new board, one has been the approval of a global research priorities project, launched in May 2024, focusing on health services, policy research, health financing, and workforce.

World Physiotherapy continues to be a strong voice within the World Health Organization (WHO). In July 2023, staff and board members participated in the 3rd Rehabilitation 2030 meeting in Geneva. The meeting highlighted the importance of rehabilitation and the role of physiotherapists in humanitarian crises and other critical phases of action.

Conflicts and sudden-onset events have had tragic impacts on communities, affecting rehabilitation outcomes. World Physiotherapy has been in regular contact with our member



organisations affected by conflicts, including those in Israel, Myanmar, Palestine, Ukraine, and Yemen. Natural disasters like wildfires, earthquakes, and cyclones have also affected a number of member organisations, many of which have developed humanitarian crisis strategies to better prepare for future events.

World Physiotherapy’s strength and foundation are built on the collective efforts of many:

- Member organisations: they build opportunities and advance the profession for their members
- Regions: they work to create a sense of belonging and connectedness
- Specialty groups and networks: they push the boundaries of what is possible in the profession
- Individual physiotherapists: their daily dedication and passion are invaluable, though often unrecognised

Special appreciation goes to Jonathon Kruger and the dedicated staff at World Physiotherapy who work tirelessly across all time zones to support the organisation. At the time of writing, the board extends its sincere thanks to Jonathon and welcomes Tracy Bury as interim chief executive officer as we begin our search for a new chief executive officer.

This annual report outlines the work of World Physiotherapy and its inspiring people in 2023. As we move towards 2024 and beyond, we are committed to contributing to a rising tide that benefits every physiotherapist. The global physiotherapy community’s collective efforts ensure that we continue to grow stronger together.

In closing, let us all continue to build and support each other, ensuring that the success of one leads to the success of all, lifting every boat on the rising tide of global progress and interconnectedness.

A handwritten signature in black ink that reads "M. Landry". The signature is fluid and cursive, written in a professional style.

Michel Landry
President

Executive summary

As I sit down to pen this farewell message, a whirlwind of emotions engulfs me. After eight incredible years serving as CEO of World Physiotherapy, the time has come for me to bid farewell to this remarkable confederation and embark on a new journey.

Reflecting on the past eight years fills me with immense pride and gratitude.

When I first stepped into this role, I had a sense of purpose and determination to contribute to the advancement of physiotherapy worldwide. Together, we've achieved remarkable milestones and made significant gains in promoting the profession, improving access to quality care, and advocating for the rights of physiotherapists globally.

One of the most rewarding aspects of my tenure has been witnessing the transformative impact of our collective efforts.

My primary policy concern has been the pursuit of direct access physiotherapy. It is humbling to be leaving this role with substantially more people across the globe being able to see a physiotherapist without a referral from another health professional. The collaboration with colleagues from the [社團法人臺灣物理治療學會/Taiwan Physical Therapy Association](#) and [Conseil national de l'ordre des masseurs-kinésithérapeutes/French National Council of Physiotherapists](#) are experiences that were uniquely satisfying. However, every achievement has been a testament to the dedication and passion of our member organisations and their local physiotherapy communities. Effective advocacy is always a team effort.

Other key highlights include:

- Undertaking the governance review and developing a new World Physiotherapy constitution
- Securing external funding to develop and implement capacity building entry level education projects in low resource countries in eastern Europe, Africa, and Asia
- Expanding the World Physiotherapy higher education accreditation programme from one country/territory to 12 countries/territories
- Rebranding World Confederation for Physical Therapy to World Physiotherapy.

But every journey has some rough times and we have also navigated through challenges and uncertainties.

The pandemic fundamentally changed healthcare systems around the globe, but we all adapted to this evolving landscape and embraced innovation along the way. Whether it was advocating for access to telerehabilitation, harnessing remote technology to enhance patient care, or fostering collaboration across borders, I am proud that through these dark times we remained steadfast in our commitment to advancing the vision of World Physiotherapy that everyone has universal access to quality physiotherapy services where and when needed.

I am deeply grateful for the unwavering support and collaboration of our member organisations, partners, and stakeholders. Your commitment to our vision has been



instrumental in driving positive change and shaping the future of physiotherapy. Together, we've built a vibrant and inclusive community that transcends geographical boundaries and fosters collaboration and knowledge-sharing.

I am also indebted to the amazing staff who have worked tirelessly with me to achieve our goals and initiatives. Your passion, expertise, and tireless dedication have been the secret of our success, and I am profoundly grateful for your contributions to the organisation.

While I may have been the face of the organisation you are all the backbone.

As I bid farewell to World Physiotherapy, I am filled with optimism and excitement for the future. While my time with this phenomenal organisation may be coming to an end, I am confident that the legacy of our collective achievements will endure and continue to inspire generations of physiotherapists to come.

I leave with a heart full of gratitude, memories that I will cherish forever, and a profound sense of pride in all that we have accomplished together. While my role may change, my commitment to the global advancement of physiotherapy remains unwavering, and I look forward to continuing to contribute to the profession in new and meaningful ways.

In closing, I extend my heartfelt thanks to each and every one of you for your support, dedication, and friendship over the past eight years. It has been an honour and privilege to serve as CEO of World Physiotherapy, and I am eternally grateful for the opportunity to play a small part in the journey of this remarkable organisation.

A handwritten signature in black ink, appearing to read 'Jonathon Kruger'. The signature is stylized and fluid, written over a white background.


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.

20th general meeting

 **118** member organisations –
54 in-person, **49** online

 **5** regions

 **14** specialty groups

 **2** potential member organisations



In-person representatives of Emirates Physiotherapy Society at our hybrid general meeting in Dubai



In-person participants at our hybrid general meeting in Dubai

World Physiotherapy Congress 2023



2,335 participants



120 countries/territories



85 bursary recipients –
31 in-person, **72** online



295 first time participants



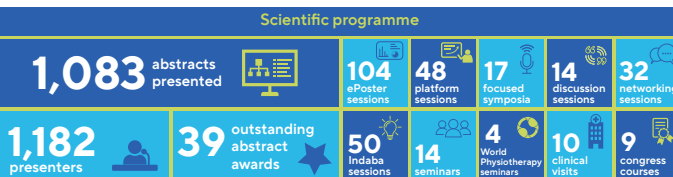
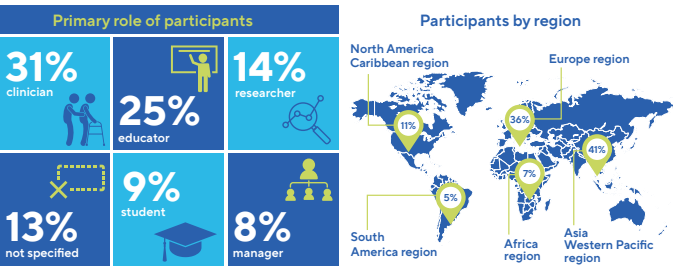
1,182 presenters



Representatives of World Physiotherapy and Emirates Physiotherapy Society with some of the volunteers at our congress in Dubai

World Physiotherapy Congress 2023 in numbers

2-4 June 2023 DUBAI



“Excellent event, inspiring in many aspects as it covered global perspective regarding the profession and physiotherapy challenges in clinical practice and research. Thank you for your commitment to this important work.”

“It was my first congress. It's amazing for me, and it like a dream actually... Maybe we speak different languages, but we communicate with each other, talk about the things we are interested in... I want to thank you from the bottom of my heart, for building the platform that connect PT all over the world...”



Some of the bursary recipients at our congress in Dubai



Some of the World Physiotherapy award recipients at our congress in Dubai

Engaging with members

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

More than 103 physiotherapists from member organisations in 57 countries/territories (Argentina, Australia, Austria, Barbados, Belgium, Benin, Brazil, Canada, Chile, Colombia, Denmark, Ecuador, Ethiopia, Finland, Germany, Ghana, Greece, Guatemala, Haiti, Hong Kong, India, Ireland, Israel, Italy, Ivory Coast, Jamaica, Japan, Jordan, Korea, Lebanon, Malta, Mexico, Morocco, Myanmar, Nepal, Netherlands, New Zealand, Nigeria, Norway, Philippines, Portugal, Rwanda, Singapore, Slovenia, Saint Lucia, South Africa, Spain, Sri Lanka, 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 3 May 2023:

[Македонско Физиотерапевтско Здружение/Macedonian Society of Physiotherapists](#)

[Sierra Leone Physiotherapy Association](#)

The following association was formally admitted to membership on 1 January 2024:

[Друштво физиотерапеута Србије/Association of Physiotherapists of Serbia Association](#)

As of 1 January 2024, we had 128 member organisations, representing more than 600,000 physiotherapists.



Working with **103** more than **103** physiotherapists from member organisations in **57 countries/territories**



Caption here

As of 1 January 2024, we have **128 member organisations**, representing more than **600,000 physiotherapists**

Regions

We provide operational support to four of our five regions.



Support has included:

- regular contact between the chairs of the four regions and staff
- holding an online election for the executive committees in the Asia Western Pacific, North America Caribbean and South America regions
- biennial regional general meetings

The fifth region already has established support services.



16 regional webinars held since January 2023 | more than **2,500** attendees at our regional webinars

Following the general meeting in Dubai in May 2023, the board continued discussions with member organisations who had expressed interest in being founding members for a sixth region, including the Middle East, Gulf States and north Africa. During the discussions, it became clear these member organisations preferred to focus on strengthening their own associations before committing leadership resources to supporting a new region. World Physiotherapy staff have continued to work with member organisations on activities to support the ongoing success and sustainability of associations in this part of the world.



Specialty groups

At the general meeting in May, member organisations voted to change the name from subgroups to specialty groups – to better reflect the expertise and specialty practice areas in the profession.

We have continued to provide networking and peer support opportunities to specialty groups as they developed to serve communities of practice in their specific area of practice.

We ran an online election for the **International Federation of Physiotherapists working in Occupational Health and Ergonomics (IFPOHE)**.



World Physiotherapy

LEADERSHIP PROGRAMME

Following the successful completion of the pilot in early 2023, a second cohort completed the online leadership programme in early 2024 and a third cohort started in late 2023.

The second cohort comprised 25 participants from member organisations in as many countries/territories and all five World Physiotherapy regions.

The third cohort comprised 20 participants from the leadership of World Physiotherapy specialty groups and is due to conclude in mid-2024.

The online learning material provided by subject matter experts is complemented by monthly discussion sessions.

The programme concludes with an online discussion forum where participants share case studies, informed by their experiences and knowledge gained during the programme.

Evaluation from the member organisation cohort indicated participants were very satisfied with the programme rating their experience on average as 95/100 on a sliding scale.



“

The insights gained from the leadership programme modules, particularly those focusing on governance and leadership dynamics, have prompted a re-examination of our organisational structure.

”

Tine Kovačič, Strokovno združenje fizioterapevtov Slovenije/Slovenian Association of Physiotherapists president



“

The leadership programme sharpened my leadership skills, demonstrated the tangible impact we can achieve through collaboration and forward-thinking initiatives, and equipped me with the tools to drive positive change within our profession.

”

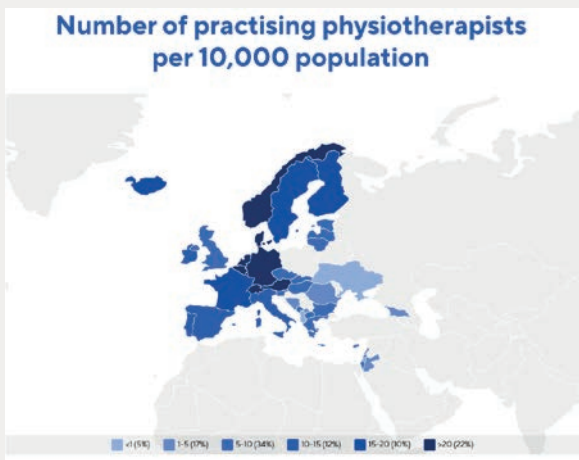
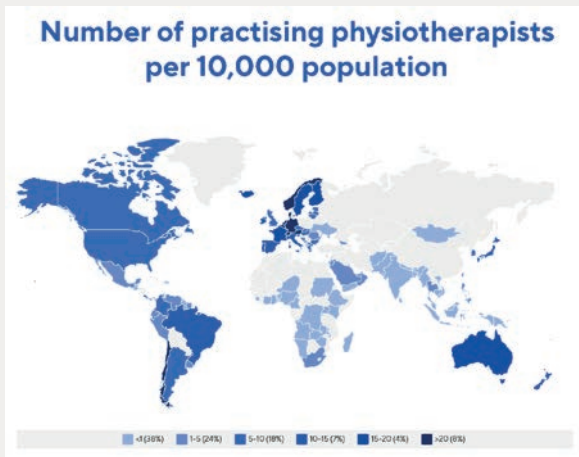
Kakooza Isaac Musago, Uganda Association of Physiotherapy president

Annual membership census

In 2023 the annual membership census (AMC) was sent to 127 member organisations, of which 119 responded, representing a 93.7% response rate.

A global report, five regional reports, and individual member organisation reports were produced and published in on our website in early 2024.

The AMC regional reports included case studies from World Physiotherapy member organisations in Argentina, Germany, Hong Kong, Madagascar, and Puerto Rico that demonstrate how the global profession is evolving and developing.



Highlights of the 2023 AMC reports include:

61% of respondents said membership of their organisation had increased

35% 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 **43%** of member organisations have women presidents

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

99% of countries/territories, physiotherapists can deliver services via telehealth

World Physiotherapy 19 September 2023 15:00-16:00 UTC

WEBINAR Annual membership census: how to report and use the data

SPEAKERS: Jonathon Kruger, Pablo Davo Cabra, Pei-Yun Lee

REGISTER HERE: bit.ly/3LkihFQ

World Physiotherapy 8 March 2023 15:00-16:00 UTC

WEBINAR Women in leadership roles in the global physiotherapy profession

SPEAKERS: Nnenna Nina Chigbo, Carmen Suarez Serrano and Ruchi Varshney

REGISTER HERE: <https://bit.ly/WP8Mar>

During 2023, we used data from the AMC to present two webinars:

women in leadership roles in the global physiotherapy profession

annual membership census: how to report and use the data

General meeting

The 20th general meeting took place, 30–31 May 2023. For the first time, the general meeting was held in a hybrid format.

In total, 224 people attended the meeting – 136 onsite in Dubai, United Arab Emirates, and 88 online. There were 103 voting delegates – 54 onsite and 49 online. Representatives of World Physiotherapy regions, specialty groups, observers also attended the meeting.



Emma Stokes, World Physiotherapy president 2019–2023, and Margot Skinner, presiding officer, with some of the online participants at the general meeting

Activities at the meeting included:



election of president and vice president



revision of the constitution to permit the establishment of World Physiotherapy as a **charitable incorporated organisation**, registered in the UK



approval of a policy statement on **rehabilitation**



approval of a policy statement on **climate change and health**



approval of a motion on language proposed by the 公益社団法人日本理学療法士協会 / **Japanese Physical Therapy Association**



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

“

"Sharing onsite is something very valuable to me, it allows me to meet people and exchange experiences from each country."

”

“

"We greatly appreciated being able to observe the sessions - we learned a lot and appreciated the opportunity to meet and discuss with different people."

”

“

It's a pleasure for me - the first time attending a GM as a voting delegate representing my organisation. The GM was well organised and I learnt a lot from this international exposure and experience.

”

Humanitarian support

During 2023 World Physiotherapy has continued to offer support to member organisations facing conflict situations and environmental disaster, including:

- **Colegio de Kinesiólogos de Chile/College of Physiotherapists of Chile**
- **Société Haïtienne de Physiothérapie/Haitian Physiotherapy Society**
- **Israeli Association of Physiotherapists**
- 公益社団法人日本理学療法士協会 / **Japanese Physical Therapy Association**
- **National Fédération of Physiothérapeute in Morocco/National Federation of Physiotherapists in Morocco**
- **Palestinian General Syndicate for Physical Therapy**
- السورية للمعالجة الفيزيائية / **Syrian Physical Therapy Association**
- 社團法人臺灣物理治療學會 / **Taiwan Physical Therapy Association**
- **Türkiye Fizyoterapistler Derneği/Turkish Physiotherapy Association**
- **Українська Асоціація фізичної терапії/Ukrainian Association of Physical Therapy**



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

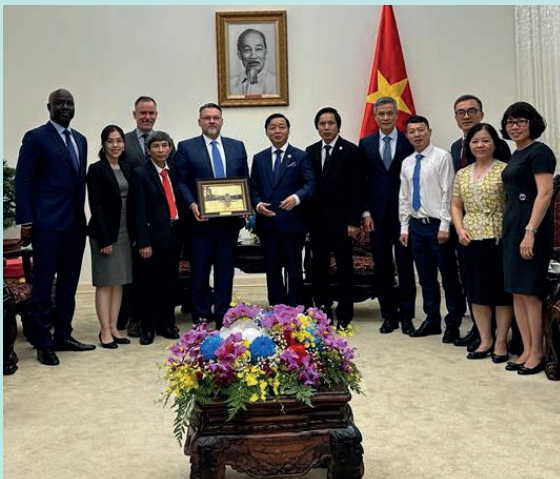
Projects and programmes

Education and training were the focus of World Physiotherapy activities in Sierra Leone during 2023. In January, a 5-day pilot project developed by World Physiotherapy, in collaboration with Maastricht University, Masanga DK and ADAPT, aimed to teach and upskill qualified physiotherapists and physiotherapy students and to strengthen physiotherapy training in Sierra Leone. The project attracted 41 participants from the physiotherapy programme at Tonkolili District College of Health Sciences, where the first bachelor programme in physiotherapy opened in 2018. In November 2023, 15 students took part in a graduation ceremony at the college. The students were the first cohort to receive a Bachelor of Science (BSc) in physiotherapy, after completing their studies at the college.



Other programme and project work included:

- fostering bilateral cooperation in physiotherapy education and service delivery and advocacy for integration of physiotherapy services into the national healthcare systems in Liberia
- advocacy for ongoing government support for physiotherapy in Sierra Leone and securing a commitment from the government to employ the entire cohort of graduates from Tonkolili District College of Health Sciences in key hospitals throughout Sierra Leone
- an assessment mission to Rwanda, as part of the Rwanda regional rehabilitation education partnership project initiative led by ICRC
- an assessment mission to Togo, in partnership with ICRC to identify the academic and clinical training needs for physiotherapist lecturers and clinicians.



In July, representatives of World Physiotherapy and the **Hội Vật lý trị liệu Việt Nam/Vietnam Physical Therapy Association** met Vietnam's deputy prime minister, Tran Hong Ha. The meeting explored the need for continued cooperation, training, and education for development of the physiotherapy profession in Vietnam.



Participants at training session in Sierra Leone

Advocacy with member organisations

Leading and advocating for change was the theme of a workshop delivered by Jonathon Kruger in Kuwait in March.

The workshop was part of the programme for the 3rd International Physiotherapy Conference and organised by the Administration of Physical Therapy Services in the Ministry of Health Kuwait. John Xerri de Caro also attended the workshop and delivered a presentation on pre-participation athletic screening.



In July, Andrea Rädlein, [Deutscher Verband für Physiotherapie/German Association for Physiotherapy](#) president, welcomed support from World Physiotherapy and the Europe region for their campaign to reform the professional laws and implement nationwide bachelor's degree physiotherapist education programmes in Germany. World Physiotherapy and its Europe region sent separate letters to Karl Lauterbach, the federal minister of health. Andrea said: "We feel encouraged in our political action and thank Jonathon and Aitor for their concrete support and clarity towards the federal health minister Lauterbach. Germany is the only country in Europe where a vocational qualification is still sufficient for physiotherapists."

Representatives of World Physiotherapy attended a meeting of the national council of the [French National Council of the Order of Physiotherapists/Conseil national de l'ordre des masseurs-kinésithérapeutes \(CNOMK\)](#) in June. The meeting highlighted the collaboration between CNOMK and World Physiotherapy, explored opportunities to strengthen the profession in French speaking countries/territories, and explored trends in the fields of education, research, advocacy for the recognition of the profession, and direct access. Pascale Mathieu, CNOMK president, thanked World Physiotherapy for its support and advocacy to advance the profession in France, particularly around direct access.



Global leadership and influence

Our contribution to thought leadership and global influence has been recognised in a number of different ways during 2023.

Rehabilitation education in central Asia and eastern Europe was the focus of a report published in English and Russian by WHO in January. The [English](#) and [Russian](#) versions of the report are the outputs of the first ever multistakeholder meeting, hosted by WHO regional office for Europe in June 2022, on the development of rehabilitation education in central Asia and eastern Europe.

Representatives of World Physiotherapy attended the 3rd Global Rehabilitation 2030 meeting in July 2023, in Geneva, Switzerland, and online. The meeting highlighted progress on Rehabilitation 2030 initiatives, with presentations from a number of World Rehabilitation Alliance workstreams.



Participants at World Rehabilitation Alliance in Geneva



World Health Professions Alliance

As part of World Health Professions Alliance (WHPA), we delivered and supported joint statements on strengthening rehabilitation in health systems and strengthening WHO preparedness for and response to health emergencies before the World Health Assembly and WHO executive board.

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

WHO 76th World Health Assembly 21-30 May 2023

statement on:

- strengthening rehabilitation in health systems

joint statements on:

- strengthening WHO preparedness for and response to health emergencies



**World
Rehabilitation
Alliance**

Founded in 2023 the World Rehabilitation Alliance (WRA) is a WHO global network of stakeholders whose mission is to support the implementation of the [Rehabilitation 2030 Initiative](#) through advocacy activities. It focuses on promoting rehabilitation as an essential health service that is integral to Universal Health Coverage and to the realization of Sustainable Development Goal 3 *Ensure healthy lives and promote well-being for all at all ages*.

World Physiotherapy is contributing to all five workstreams of the alliance: workforce, primary care, emergencies, research and external relations.

Promoting physiotherapy

World Physiotherapy has been involved in the establishment of physiotherapy in China for over ten years, but 2023 was the first time staff had an opportunity to review the development of the profession.

There are now over ten universities offering entry level physiotherapy degrees with many more courses in the planning stages.



Representatives of World Physiotherapy and China Physical Therapy Association



Michel Landry, World Physiotherapy president, gave keynote presentations or spoke at a number of in-person and online events, including:

- [Asociación Española de Fisioterapeutas/Spanish Association of Physiotherapists national congress in Cáceres, Spain, in November](#)



Suh-Fang Jeng, World Physiotherapy vice president, gave keynote presentations or spoke at a number of in-person and online events, including:

- [Physical Therapy Association of Thailand national conference in Nonthaburi, Thailand, in November](#)

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

- [3rd International Physiotherapy Conference in Kuwait in March](#)
- [meeting with American Physical Therapy Association board in April](#)
- [meeting with Conseil national de l'ordre des masseurs-kinésithérapeutes/French National Council of Physiotherapists in July](#)
- [lecture on direct access for 香港物理治療學會/Hong Kong Physiotherapy Association](#)



Knowledge connector



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

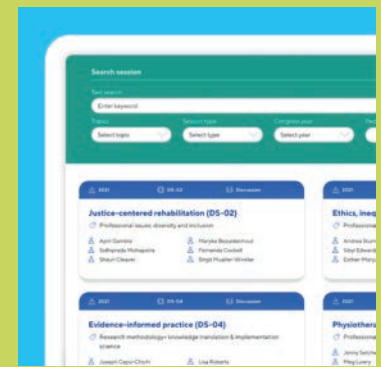


Jonathon Kruger with Shinichi Daikuya, 公益社団法人日本理学療法士協会/Japanese Physical Therapy Association

Congress archive

Our congress archive, launched in early 2023, 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 delivered an in-person congress in Dubai in early June 2023 and a separate online event in late June 2023.

We have continued working with 公益社団法人日本理学療法士協会 /Japanese Physical Therapy Association vice president and partners in Japan in preparation for our congress in Tokyo in 2025.



Representatives of World Physiotherapy and 公益社団法人日本理学療法士協会/Japanese Physical Therapy Association



Education

Alia Alghwiri completed her term as chair of the education committee at the end of 2023. Suh-Fang Jeng is the new chair.

The education committee collaborates with staff on relevant World Physiotherapy services, projects, and activities in education.

The education committee continues to provide:

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



Accreditation

The accreditation service undertook two site visits in 2023 to Egypt and United Arab Emirates. Planned site visits to Lebanon and Jordan were paused due to conflict in the region.

In 2023, the accreditation committee agreed to grant accreditation status to five physiotherapy entry level education programmes. Three programmes were accredited for the first time and one was reaccredited. This brings the total number of programmes accredited by World Physiotherapy to 21.



Communications

We have continued to build our engagement with member organisations and individual physiotherapists, producing materials in different languages to reach key audiences and increasing the number of people who subscribe to our monthly eNews and Congress News to almost 26,500.

Followers on social media

- 102,495
- 16,396
- 30,160
- 34,250

Policy statements

Two new policy statements, on rehabilitation and climate change and health, were developed.

At the general meeting in May 2023, these were both approved, together with all existing policy statements, after review and revision with member organisations. Versions of the policy statements are available online in English, French, and Japanese. Versions in German and Spanish are in production.





World PT Day 2023

The focus for World PT Day in 2023 was arthritis 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 eight member organisations.

The most downloaded language, after English, was Spanish.



Staff and operations

Staffing

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

Laura Johnson, digital communications officer, left the staff in June 2023.

Allegra Roccato, conference and events manager, was appointed head of events in July 2023.

Heidi Kosakowski, head of membership, was appointed head of membership and policy in July 2023.

Birgit Mueller Winkler, senior professional adviser, was appointed policy manager in July 2023.

Lucy Ridley, senior scientific programme coordinator, was appointed congress project manager in July 2023.

Tracy Bury, deputy chief executive officer, left the staff in August 2023.

Rebecca Smith, business support officer, left the staff in August 2023 as business and operations support officer and

Gokul Nair joined the staff as business support officer in October 2023.

Dan Moore, IT and data manager, left the staff in January 2024 and **Will Jones** joined the staff as IT manager in March 2024.

Jenani Ganeshan, accountant, left the staff in February 2024.

Jonathon Kruger, chief executive officer, left the staff in May 2024.



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 and policy



Freya Rodger
Head of marketing and communications



Pablo Davó Cabra
Professional adviser



Jenani Ganeshan
Accountant



Titi Ige
Accounts and finance officer



Djenana Jalovic
Education professional adviser



Laura Johnson
Digital communications coordinator



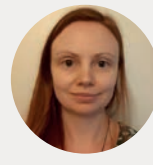
Mia Lockner
Marketing and communications manager



Dan Moore
IT and data manager



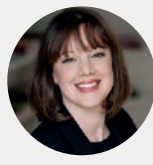
Birgit Mueller-Winkler
Policy manager



Lucy Ridley
Congress project manager



Allegra Roccato
Head of events



Rebecca Smith
Business and support officer



Gokul Nair
Business support officer



Will Jones
IT manager

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.

At the general meeting in 2023, the member organisations approved the process to transition from an unincorporated organisation to a charitable incorporated organisation. This process is expected to be completed in 2024.

The trustees confirm that, during 2023, 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 specialty groups (previously referred to as subgroups). The World Physiotherapy executive board (the board) is the charity's board of trustees.

The board usually meets in-person at least 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 2023 the board held six teleconferences and three in-person meetings.

Our plans for the future include holding our congress in 2025, planning for our general meeting and congress in 2027, 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 disclosure will be made.

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. At the end of 2021, a general board member was elected to serve for two years, 1 January 2022-31 December 2023.

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, until June 2023

Michel Landry

president, from June 2023

Melissa Locke

vice president and chair of finance committee, until June 2023

Suh-Fang Jeng

vice president and chair of finance committee, from June 2023

Alia Alghwiri

until December 2023

Stacy de Gale

Jean Damascene Gasherebuka

Karim Martina Alvis Gómez

Nirit Rotem

from August 2023

John Xerri de Caro

until June 2023

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;

CCLA Investment Managers

One Angel Lane, London, EC4R 3AB;

Rathbones Group Plc

8 Finsbury Circus, London EC2M 7AZ

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 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 World Rehabilitation Alliance which commenced in June 2023, 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 2023, applications for membership were received from three national physiotherapy professional associations. An electronic vote took place, and two associations were formally admitted as member organisations from 3 May 2023 and one association was formally admitted as a member organisation from 1 January 2024 – bringing the total number of member organisations to 128, representing more than 600,000 physiotherapists worldwide.

Each member organisation has the right to be represented at the general meeting.

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.

Specialty groups are international physiotherapy organisations, which represent a specific area of professional interest and meet World Physiotherapy criteria for specialty group 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 a specialty group by the board and confirmed by the general meeting. They are reconfirmed at each successive general meeting. There are currently 14 specialty groups recognised by World Physiotherapy.

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

World Physiotherapy has two networks:

- physiotherapist educators
- students and early career professionals.

These networks support the exchange of ideas, experience and expertise among individual physiotherapists across social media platforms.

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 facing World Physiotherapy and the process in place to manage these risks:

- 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 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.

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 as well as 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 the 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 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 holding our congress in Tokyo in May 2025, and planning for our general meeting and congress in 2027.

Plans to mark our 75th anniversary in 2026 are being considered by the board.

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.

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.

Financial review

2023 was a challenging year for the group, as the congress held in Dubai saw much lower numbers registering to attend the event than we had planned. This meant that although there was a profit in the year for WCPT Trading Ltd (which manages the congress operations), this event showed an overall loss once the associated costs from prior years were taken into account.

In addition, one of the member organisations decided not to renew their membership of the charity for 2023, and this resulted in lower subscription income of £114k than was budgeted for the year.

Nonetheless, careful management of costs associated with congress, as well as a reduction in ongoing expenditure such as salaries (by not replacing staff who left during the year), meant that the final group deficit was almost £20k lower than had been anticipated in the original budget.

The group balance sheet remains healthy, with sufficient cash and investments to cover the anticipated deficit for 2024 by more than two and a half times. (The group is forecast to make a deficit in 2024 as there is no income associated with congress until the next event in May 2025. In the meantime, there are ongoing costs to support this income – for staff salaries in particular – which are recognised in the current financial statements).

The statement of financial activities for 2023 shows a net deficit of £177,597 and the balance sheet shows total net assets of £788,748 as at 31 December 2023. This reduction in net assets results primarily from the operational expenditure of the charity exceeding income in the year.

The following table separates the Charity and Trading entities income and expenditure to show their individual performance.

Financial year 2023			
	Charity	Trading	Consolidated
	£	£	£
Income	1,182,100	1,242,862	2,424,962
Expenditure	1,504,989	1,101,113	2,606,102
Gain/(loss) on investments	3,543	0	3,543
Net	(319,346)	141,749	(177,597)

World Physiotherapy's charitable activities are funded through annual membership subscriptions, charitable grants, donations as well as the transfer of the taxable profits of the trading subsidiary.

The membership subscription rate is set at the general meeting of member organisations. The rate for 2023 was an increase of 3% on the previous year, namely £1.58 per member of each member organisation in high-income countries/territories; £1.18 per member in middle-income countries/territories; and £0.79 per member in low-income countries/territories.

WCPT Trading Ltd manages the congress operations, which typically take place every second year. In 2023, this was held in Dubai, UAE. The next congress, to be held in Tokyo, Japan, in 2025, is budgeted to make a surplus.

Group income was £2,425k for 2023, of which member organisation fees were £928k. Accreditation income grew by over 33%, and grant income grew by over 26%, compared to the previous year, and while together these are just under 10% of total income, it is encouraging to see the future potential of these areas of work.

Investments showed an overall gain of £3.5k in the year, compared to an unrealised loss of £66k in 2022. We continue to monitor the investment landscape and to make commitments to the long term allocation of funds where it is considered appropriate.

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 £15,710 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.

At the end of 2022 the investments were held in a mixture of equities, fixed income, cash and other investments and were managed by Brown Shipley. This arrangement ceased during 2023 and the funds were divested and the account was closed.

During 2023 new investments were made in:

- "COIF Charities Global Equity Income Fund", a Common Investment Fund managed by CCLA (£100,000)
- "Rathbone Core Investment Fund for Charities", a non-UCITS Retail Scheme that qualifies as an alternative investment fund within the meaning of AIFMD, and is managed by Rathbone Unit Trust Management Limited (£150,000)

The trustees continue with a policy of holding and, whenever possible, increasing investments for the long term. The market continues to be subject to volatility and the outlook remains uncertain.

Post balance sheet events

A charitable incorporated organisation (CIO) was registered by the trustees with the Charity Commission on 13 March 2024. The name of the CIO is World Physiotherapy, charity number 1207425. This new entity will remain dormant until assets are transferred from World Confederation for Physical Therapy as agreed by its members.

There were no other notable post balance sheet events.

Other disclosures

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.

Going concern

The trustees prepared the financial statements on the going concern basis after assessing the likelihood and scale of various key risks which could affect income and expenditure.

The group held healthy cash balances at the end of January 2024, and more than 60% of 2024 membership fees had been paid by the first week of March 2024. While there is a possibility of delaying or not undertaking some expenditure during the remainder of 2024, some commitments relating to congress in May 2025 have either been paid, or else are subject to a contractual obligation. It is possible that not all the planned income associated with this expenditure will come to fruition in due course. If this were to be the case, the 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 unrestricted funds 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.

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 the target level reserves each year and was set at £450k in September 2023. The free reserves (defined as unrestricted reserves less the value of fixed assets) as at 31 December 2023 were £767k, which is above the reserves target. However, it is expected that the reserves will reduce during 2024 for the reasons previously stated and recover during 2025 with a profit from the congress in Tokyo. The trustees remain content that the level of reserves remains 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 17 June 2024 and signed on their behalf by:



Michel Landry
President



Suh-Fang Jeng
Vice president

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 2023, 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 2023 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 24, 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 noncompliance 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 (FRS102). 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 and congress income and the override of controls by management. Our audit procedures to respond to these risks included review of the congress income reconciliation to bank receipts from the third party conference provider, 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 U.K. LLP, 4th Floor, St James House, St James Square, Cheltenham GL50 3PR, UK
Statutory Auditor

Date: 26 June 2024.....

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 2023

	2023			2022		
	Unrestricted	Restricted	Total funds	Unrestricted	Restricted	Total funds
	£	£	£	£	£	£
Income from:						
Donations and legacies	5,729	-	5,729	11,157	-	11,157
Charitable activities (note 2)	2,249,350	167,609	2,416,959	1,071,005	132,724	1,203,729
Investments income	2,274	-	2,274	7,163	-	7,163
Total	2,257,353	167,609	2,424,962	1,089,325	132,724	1,222,049
Expenditure on:						
Raising funds	684	-	684	9,934	-	9,934
Charitable activities: (note 3)	2,424,802	180,616	2,605,418	1,563,189	106,447	1,669,636
Total	2,425,486	180,616	2,606,102	1,573,123	106,447	1,679,570
Operational (deficit)/surplus	(168,133)	(13,007)	(181,140)	(483,798)	26,277	(457,521)
Gain/(Loss) on investment assets (note 8)	3,543	-	3,543	(66,265)	-	(66,265)
Transfer between funds (note 12)	54,406	(54,406)	-	-	-	-
Net (expenditure)/income and net movement in funds	(110,184)	(67,413)	(177,597)	(550,063)	26,277	(523,786)
Reconciliation of funds						
Total funds brought forward	898,504	67,841	966,345	1,448,567	41,564	1,490,131
Total funds carried forward	788,320	428	788,748	898,504	67,841	966,345

Balance sheet for the year ended 31 December 2023

	GROUP		CHARITY	
	2023	2022	2023	2022
	£	£	£	£
Fixed assets:				
Tangible assets (note 7)	20,296	37,780	20,296	37,780
Intangible assets (note 7)	251	23,623	251	23,623
Investment assets (note 8)	256,954	414,273	256,954	414,273
Total fixed assets	277,501	475,676	277,501	475,676
Current assets:				
Debtors (note 9)	141,509	439,052	671,883	965,140
Cash at bank and in hand	614,001	662,368	511,431	270,838
Total current assets	755,510	1,101,420	1,183,314	1,235,978
Liabilities:				
Creditors: amounts falling due within one year (note 10)	(244,263)	(610,751)	(258,834)	(190,328)
Net current assets	511,247	490,669	924,480	1,045,650
Net assets	788,748	966,345	1,201,981	1,521,326
The funds of the charity:				
Restricted income fund (note 12)	428	67,841	428	67,841
Unrestricted funds (note 12)	788,320	898,504	1,201,553	1,453,485
Total charity funds	788,748	966,345	1,201,981	1,521,326

Approved and authorised for issue by the board of trustees on 17 June 2024 and signed on its behalf by:



Michel Landry
President



Suh-Fang Jeng
Vice president

Consolidated statement of cash flows for the year ended 31 December 2023

	GROUP	
	2023	2022
	£	£
Cash flows from operating activities:		
Net expense for the reporting period	(177,597)	(523,785)
Adjustments for:		
Depreciation	17,484	15,978
Amortisation	23,372	51,100
Net (gain)/loss on investments	(3,543)	66,265
Decrease/(increase) in debtors	297,543	(361,517)
(Decrease)/increase in creditors	(366,488)	477,406
Net cash used in operating activities	(209,229)	(274,553)
Cash flows from investing activities:		
Purchase of tangible fixed assets	-	(42,976)
Purchase of investments	(250,000)	(14,268)
Proceeds from sale of investments	394,748	6,702
Change in cash awaiting investment	16,114	4,263
Net cash used in investing activities	160,862	(46,279)
Change in cash and cash equivalents in the reporting period	(48,367)	(320,833)
Cash and cash equivalents at the beginning of the reporting period	662,368	983,201
Cash and cash equivalents at the end of the reporting period	614,001	662,368
Cash in hand	614,001	662,368

Notes to the financial statements for the year ended 31 December 2023

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 SE14NA, 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 2025, including for the congress in Tokyo in May 2025, 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.

1.10 Financial 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. During the year under review, a recharge of £201,116 for such staff costs was made by the charity to the trading company. As at 31 December 2023, WCPT Trading Ltd owed £628,955 to the charity.

2. Analysis of income from charitable activities

	2023	2022
	£	£
Membership subscriptions	928,358	984,331
Congress 2023	1,250,956	-
Other income	6,536	57,494
Accreditation income	63,500	47,500
Project grant income	167,609	132,724
	2,416,959	1,222,049

3. Analysis of expenditure on charitable activities

	Direct costs	Support costs	Total 2023	Total 2022
	£	£	£	£
Member services	947,524	889,235	1,836,759	959,295
Education, practice and research	135,189	296,412	431,601	346,352
Communication	6,396	148,205	154,601	157,177
Collaboration with national and international organisations	34,252	148,205	182,457	206,809
	1,123,361	1,482,057	2,605,418	1,669,633

Allocation of support costs to activities 2023

	Total 2023 allocated	Member services	Education, practice and research	Communication	Collaboration with national and international organisations
	£	£	£	£	£
Governance	82,220	49,332	16,444	8,222	8,222
Salaries and other staff costs	840,833	504,500	168,167	84,083	84,083
Other employment related costs	304,243	182,546	60,849	30,424	30,424
Office rental and overhead costs	213,904	128,343	42,781	21,390	21,390
Depreciation	40,857	24,514	8,171	4,086	4,086
	1,482,057	889,235	296,412	148,205	148,205

Allocation of support costs to activities 2022

	Total 2022 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

The basis of apportionment is staff time.

4. Net Income/(expenditure)

This is stated after charging:

Depreciation and amortisation

Operating lease rental

Auditor remuneration - audit

- non audit

	2023	2022
	£	£
	40,856	67,078
	71,798	76,811
	15,150	14,300
	2,460	1,725
	130,264	159,914

5. Salaries and other staff costs

Salaries and other staff costs

Social Security costs

Pension costs

	2023	2022
	£	£
	715,470	692,601
	78,729	78,210
	46,635	47,839
	840,834	818,650

The number of employees whose emoluments during the year exceeded £60,000 were

£60,001-£70,000

£70,001-£80,000

£90,001-£100,000

£110,001-£120,000

£120,001-£130,000

3	4
1	-
-	1
1	-
-	1

Average number of employees during the year 14 (2022: 14). No termination payments were made.

Chief executive officer; deputy chief executive officer; head of marketing and communications; head of finance; head of events; and head of membership and policy are considered to represent key management personnel.

Remuneration paid to key management personnel during the year was £508,582 (2022: £496,738). This includes remuneration of the chief executive officer, who was solely considered to represent key management personnel in 2022, and who was paid £145,819 in 2023 (2022: £151,910).

6. Trustees expenses and remuneration

Travel, subsistence, accommodation, professional development

	2023	2022
	£	£
	56,655	56,842

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

7. Tangible and intangible fixed assets

				2023
Tangible fixed assets – fixture, furniture & equipment	Leasehold improvements	Computers / equipment	Furniture and fixtures	Total
Cost	£	£	£	£
At 1 January	22,247	39,821	15,111	77,179
Disposals	-	(12,056)	-	(12,056)
At 31 December	22,247	27,765	15,111	65,123
Depreciation				
At 1 January	6,028	26,023	7,348	39,399
Charge for year	7,342	7,398	2,744	17,484
Disposals	-	(12,056)	-	(12,056)
At 31 December	13,370	21,365	10,092	44,827
Net book value				
At 1 January	16,219	13,798	7,763	37,780
At 31 December	8,877	6,400	5,019	20,296

Intangible fixed assets – website

	2023
Cost	£
At 1 January	153,300
At 31 December	153,300
Depreciation	
At 1 January	129,677
Charge for year	23,372
At 31 December	153,049
Net book value	
At 1 January	23,623
At 31 December	251

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

	2023	2022
	£	£
8. Fixed asset investments		
UK listed investments		
Market value of managed funds at 1 January	398,159	456,858
Acquisitions	-	14,268
Disposals	(394,748)	(6,702)
COIF Charities Global Equity Income Fund	100,000	-
Rathbone Core Investment Fund for Charities	150,000	-
Net gain/(loss) on revaluation	3,543	(66,265)
Market value of funds 31 December	256,954	398,159
Cash held as part of the portfolio	-	16,114
At 31 December 2023	256,954	414,273
Management fees	684	3,860
Investment income	2,274	7,163
Investment gain/(loss)	3,543	(66,265)

At the end of 2022 the investments were held in a mixture of equities, fixed income, cash and other investments and were managed by Brown Shipley. This arrangement ceased during 2023 and the funds were divested and the account was closed.

During 2023 investments were made in:

- the "COIF Charities Global Equity Income Fund" a Common Investment Fund managed by CCLA (£100,000)
- the "Rathbone Core Investment Fund for Charities", a non-UCITS Retail Scheme which qualifies as an alternative investment fund within the meaning of AIFMD, and which is managed by Rathbone Unit Trust Management Limited (£150,000)

	2023	2022
	£	£
At 31 December non-cash investments were		
Equities	-	260,030
Fixed income	-	60,662
Other	-	77,467
COIF Charities Global Equity Income Fund	104,809	-
Rathbone Core Investment Fund for Charities	152,145	-
	256,954	398,159

	GROUP		CHARITY	
	2023	2022	2023	2022
9. Debtors: amounts due within one year	£	£	£	£
Trade debtors	-	22,348	-	4,269
Other debtors	115,379	379,389	24,142	62,877
Prepayments	19,386	37,315	19,386	37,315
VAT debtor	6,744	-	-	-
Amount due from subsidiary company	-	-	628,355	860,679
	141,509	439,052	671,883	965,140

	GROUP		CHARITY	
	2023	2022	2023	2022
10. Creditors: amounts due within one year	£	£	£	£
Trade creditors	10,673	35,421	9,543	33,501
Other creditors	60,648	79,182	60,648	78,088
Accruals	52,674	42,268	49,866	39,269
VAT liability	-	33,180	18,509	16,180
Taxation and social security	19,889	-	19,889	-
Deferred income	100,379	420,700	100,379	23,290
	244,263	610,751	258,834	190,328

	GROUP		CHARITY	
	2023	2022	2023	2022
Analysis of deferred income	£	£	£	£
Balance at beginning of the year	420,700	12,159	23,290	12,159
Released to income in the year	(410,700)	(12,159)	(13,290)	(12,159)
Deferred in the year	90,379	420,700	90,379	23,290
Balance at end of the year	100,379	420,700	100,379	23,290

The deferred income for the charity/group is made up of (a) £57,505 accreditation income awaiting site visits and (b) £42,874 of grant income for the ongoing project in Tajikistan.

	2023	2022
	£	£
11. At 31 December 2023, the group had the following minimum non-cancellable commitments under operating leases		
Less than one year	45,870	61,160
Between one and five years	-	45,870
	45,870	107,030

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

12. Movement in funds	1 January				Investment	31 December
	2023	Income	Expenditure	Transfers	Gains/(Losses)	2023
	£	£	£	£	£	£
Unrestricted funds:						
General fund	1,453,485	1,014,491	(1,324,373)	54,406	3,543	1,201,552
Charity	1,453,485	1,014,491	(1,324,373)	54,406	3,543	1,201,552
Subsidiary	(554,981)	1,242,862	(1,101,113)	-	-	(413,232)
Group	898,504	2,257,353	(2,425,486)	54,406	3,543	788,320
	1 January				Investment	31 December
	2023	Income	Expenditure	Transfers	Gains/(Losses)	2023
	£	£	£	£	£	£
Restricted income funds:						
UCP Wheels project	28,522	127,534	(118,310)	(37,746)	-	-
Vietnam project	34,471	28,497	(44,780)	(18,188)	-	-
Sierra Leone		11,578	(13,106)	1,528		-
Mildred Elson award	4,848	-	(4,420)	-	-	428
Charity	67,841	167,609	(180,616)	(54,406)	-	428
Subsidiary	-	-	-	-	-	-
Group	67,841	167,609	(180,616)	(54,406)	-	428
TOTAL FUNDS:	966,345	2,424,962	(2,606,102)	-	3,543	788,748

Movement in funds	1 January	Income	Expenditure	Transfers	Investment	31 December
	2022				Gains/(Losses)	2022
Unrestricted funds:	£	£	£	£	£	£
General fund	1,775,868	1,078,178	(1,334,296)	-	(66,265)	1,453,485
Charity	1,775,868	1,078,178	(1,334,296)	-	(66,265)	1,453,485
Subsidiary	(327,301)	11,147	(238,827)	-	-	(554,981)
Group	1,448,567	1,089,325	(1,573,123)	-	(66,265)	898,504
Restricted income funds:	1 January	Income	Expenditure	Transfers	Investment	31 December
	2022				Gains/(Losses)	2022
Unrestricted funds:	£	£	£	£	£	£
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	(1,679,570)	-	(66,265)	966,345

The UCP Wheels project is funded by USAID, to develop a national physiotherapist entry level curriculum in Tajikistan, as well as developing training materials.

In Vietnam, the project to build the skills of lecturers and clinical instructors associated with four universities came to an end during the year. This project was funded by USAID, as part of developing an entry level programme curriculum for training physiotherapists in Vietnam.

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.

These meetings take place every four years, and the fund covers the associated travel costs for the award recipient to attend. The 20th general meeting was held in Dubai in 2023.

The amounts transferred between funds are to account for general overheads (such as staff costs) which are usually included within the general funds, and which may be allocated to each project in accordance with the conditions of the grant. In addition, the costs of the project in Sierra Leone were slightly greater than the income from the grant.

Analysis of net assets between funds	2023			2022		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
Tangible and intangible Fixed assets	20,547	-	20,547	61,403	-	61,403
Investment assets	256,954	-	256,954	414,273	-	414,273
Net current assets	510,819	428	511,247	422,828	67,841	490,669
	788,320	428	788,748	898,504	67,841	966,345

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 congress in 2015 which took place in Singapore.

Subsequent events were held in Cape Town (2017), Geneva (2019) and Dubai (2023). The congress in 2021 took place online due to the Covid-19 pandemic.

Summary of subsidiary assets and liabilities and results

	2023	2022
	£	£
Current assets	219,061	726,122
Current liabilities	(632,293)	(1,281,103)
Net current assets/(liabilities)	(413,232)	(554,981)
Income	1,242,862	11,147
Expenditure	(1,101,113)	(238,827)
	141,749	(227,680)



World Physiotherapy

Unit 17
Empire Square
London SE1 4NA

Phone +44 (0)20 8159 5130
Email info@world.physio
Web www.world.physio
Social [@WorldPhysio1951](https://www.instagram.com/WorldPhysio1951)



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