





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



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 129 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.



# **Contents**

President's message	1
Executive summary	2
Evolving and sustainable	3
Influence and reach	10
Knowledge connector	13
Governance	18
Financial review	23





## **President's message**

As president of World Physiotherapy, I am proud to present this annual review for 2024–2025, a year that has been marked by resilience, innovation, and an unwavering commitment to advancing global physiotherapy. Our collective achievements during this period reflect the strength and solidarity of our global community as we continue to promote better health outcomes through physiotherapy worldwide.

As we reflect on another transformative year for our global community, I am personally struck by both our collective achievements and the accelerating technological revolution reshaping health physiotherapy delivery systems worldwide. While our 75th anniversary in 2026 represents an important milestone in our history, our immediate focus must be on navigating the profound technological shifts redefining physiotherapy practice and presenting unprecedented opportunities for our profession.

This year, our focus remained on expanding our global influence and supporting our member organisations across diverse regions. Through strategic advocacy, we have strengthened physiotherapy's role in global health policy, notably through active engagement with the World Health Organization, World Health Professions Alliance, World Rehabilitation Alliance. These efforts have elevated the visibility of our profession and ensured physiotherapy is increasingly recognised as essential to universal health coverage and the delivery of primary health care.

We as a global community have continued to foster capacity building through regional support initiatives, targeted webinars, and leadership development opportunities. Our work in education and workforce development has laid the foundation for future physiotherapists to meet evolving healthcare demands. Moreover, our commitment to research and evidence-informed practice remains strong, as we supported collaborative research efforts and the dissemination of knowledge through our platforms.

Sustainability and equity have also been central themes this year. Our actions have reflected our deep commitment to inclusive practice and environmental stewardship, with an appreciation and guidance of our members towards our approach to equity, diversity, and climate-responsible health care, the launch of new frameworks guiding our approach to equity, diversity, and climate-responsible health care. We continue to embrace digital transformation, using technology to strengthen our communications and operations, and to bring our global community closer together through virtual engagement and online learning formats.



I extend my heartfelt gratitude to our member organisations, volunteers, board members, regional executive committees, and the World Physiotherapy staff. Your dedication and collaboration have made these accomplishments possible. Together, we have faced challenges with determination and seized opportunities with innovation, ensuring that physiotherapy continues to be a vital force in global health.

Before concluding, I want to sincerely thank Tracy Bury for stepping in as interim CEO during this transition period. Her steady guidance has been invaluable as we conducted our search for the next CEO, which concluded with the appointment of Sidy Dieye in April 2025.

Looking ahead, we are inspired by the progress we have made and remain resolute in our mission to support our members, promote excellence in physiotherapy, and improve health outcomes worldwide.

 ${\sf I}$  am confident that our shared vision and values will guide us into another successful year.

With appreciation and optimism,

Michel Landry
President

# **Executive summary**

As we reflect on 2024, World Physiotherapy stands at a critical juncture one defined by resilience, global collaboration, and a renewed sense of purpose. This past year has underscored our organisation's enduring role as a unifying force across the global physiotherapy community, navigating through complex geopolitical, economic, and professional landscapes.

Our member organisations have remained at the heart of everything we do. With 129 members representing over 600,000 physiotherapists globally, we welcomed new associations from Andorra, China, Paraguay, and Poland. These changes highlight the dynamic nature of our global network and our commitment to inclusivity and professional excellence.

In 2024, we deepened engagement through key initiatives: we delivered 14 regional webinars to nearly 4,000 participants, advanced our leadership development programme, and strengthened advocacy efforts across multiple regions to support organisations facing conflict and economic instability. We continued to champion direct access to physiotherapy and addressed critical policy challenges related to education, workforce development, and professional regulation.

Our influence expanded through new partnerships and impactful global programmes. The Tajikistan clinical education project, our leadership in the World Rehabilitation Alliance, and the development of initiatives in French-speaking and Portuguese-speaking countries/territories in Africa demonstrates our sustained investment in capacity building and professional development where it is most needed. We also maintained a strong presence at international events, contributing to key WHO and WHPA policy dialogues.

Knowledge-sharing remained a cornerstone of our strategy. The launch of our continuing professional development event recognition service, ongoing accreditation efforts, and our expanding congress archive ensured that physiotherapists continue to have access to high-quality learning and research resources. The success of our leadership programme with 94% of participants rating it excellent or good reinforces the impact of peer-led, reflective education.

Operationally, 2024 was a transition year. We navigated staff changes, including my appointment as chief executive officer, and introduced new systems to enhance efficiency and transparency. Financially, we performed better than forecast for a non-congress year, driven by increased accreditation income and prudent cost management. This positions us for a strong 2025, with our congress in Tokyo expected to generate a surplus and deliver a landmark event for the profession.

Looking ahead, we are preparing to mark World Physiotherapy's 75th anniversary in 2026 and to host our next general meeting and congress in Guadalajara in 2027. These milestones will serve not only as moments of celebration but as catalysts for deeper unity and innovation.



As we move forward, our focus will remain on driving excellence and innovation in physiotherapy worldwide. By leveraging our global network, we aim to address emerging challenges, including the integration of digital health technologies and the growing demand for rehabilitation in ageing populations. Collaborative research initiatives and strategic alliances will pave the way for groundbreaking discoveries and practices that will shape the future of the profession.

At the heart of our work lies an unwavering dedication to advancing equity in healthcare. We will continue to advocate for the underserved, ensuring that physiotherapy services reach vulnerable communities in every corner of the globe. By fostering inclusivity and encouraging diverse perspectives, we strive to build a profession that is both unified and resilient.

As we approach these upcoming milestones, we invite all stakeholders to join us in building a vision for the future: one where physiotherapy is universally recognised not just as a treatment option but as a transformative force in enhancing quality of life. Together, we are not just adapting to change; we are leading it.

Thank you to our dedicated staff, volunteers, consultants, and board members and most importantly, to our member organisations for your unwavering support. Together, we continue to demonstrate that physiotherapy is an essential pillar of global health, and that through shared purpose and action, we are stronger.



**Sidy Dieye**Chief executive officer

## **Evolving and sustainable**



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

**Engaging with members** 

More than 83 physiotherapists from member organisations in 50 countries/territories contributed to our committees, expert groups, and other business areas during 2024 - demonstrating the role and importance of memberled activities and how World Physiotherapy harnesses and builds engagement with its member organisations. Sharing a diversity of perspectives and experiences and collaborating on a voluntary basis, these physiotherapists helped develop and shape our policies, governance, and other activities across different business areas.

These physiotherapists came from member organisations in Argentina, Australia, Austria, Barbados, Belgium, Benin, Bosnia and Herzegovina, Brazil, Canada, Chile, Colombia, Ecuador, Ethiopia, Finland, Germany, Ghana, Greece, Guatemala, Hong Kong, India, Ireland, Israel, Italy, Jamaica, Japan, Kenya, Korea, Lebanon, Mexico, Morocco, Myanmar, Netherlands, New Zealand, Nigeria, Norway, Philippines, Rwanda, Singapore, Saint Lucia, South Africa, Spain, Taiwan, Tanzania, Togo, Trinidad and Tobago, Uganda, United Arab Emirates, United Kingdom, United States, Vietnam



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



83+ contributors



50 countries/territories



Voluntary collaboration



Committees and expert groups









## **Membership**

# The following associations were formally admitted to membership on 1 January 2025:



- ・中国物理治疗学会/Chinese Physical Therapy Association
- Collegi oficial de fisioterapeutes d'Andorra/Official professional association of physiotherapists of Andorra
- Asociación de kinesiólogos y fisioterapeutas del Paraguay/Association of Kinesiologists and Physiotherapists of Paraguay
- Polskie Towarzystwo Fizjoterapii/Polish Society of Physiotherapy

# The following associations formally ceased membership on 31 December 2024:

- · Georgian Association of Physical Therapy and Rehabilitation
- Македонско Физиотерапевтско Здружение/Macedonian Society of Physiotherapists
- Društvo fizioterapeuta Srbije/Association of Physiotherapists of Serbia

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This achievement represents a significant milestone for the physiotherapy profession in Andorra and reaffirms our commitment to excellence and the continued development of our practice.

"Being part of this prestigious international organisation gives us the opportunity to collaborate with colleagues from around the world, share knowledge and experiences, and contribute to the global advancement of physical therapy."

"

Meritxell Agromayor Santure, Collegi oficial de fisioterapeutes d'Andorra/Official Professional Association of Physiotherapists of Andorra president



## Regions

We provide operational support to four of our five regions: Africa, Asia Western Pacific, North America Caribbean, South America. Our Europe region has its own support services.

#### Regional activities have included:



regular contact between the chairs of the regions and staff



successful regional webinar series for five regions



successful general meetings, congresses, and educational events for five regions







In the first quarter of 2025,
Asia Western Pacific and
North America Caribbean
regions held their first
webinars of the year.
Attendees at these webinars
received a certificate of
1.0 hour of CPD using the
World Physiotherapy CPD
recognition service, and this
will be rolled out to webinars
in other regions.











## **Regional events**





#### **April**

#### Kingston, Jamaica

North America Caribbean region general meeting and education course held in Kingston, focusing on physiotherapy in emergency departments.

## May

#### Riga, Latvia

Europe region hosted its general meeting in Riga, with key strategic discussions.





## May

#### Lima, Peru

South America region general meeting and education course brought physiotherapists together in Lima.



## Cape Town, South Africa

Africa region held its general meeting and congress in Cape Town, South Africa.





## **September**

## Bali, Indonesia

Asia Western Pacific region general meeting and congress welcomed members in Bali.

## **Humanitarian support**

During 2024 World Physiotherapy has continued to offer support to member organisations facing conflict situations and environmental disaster, including:

- Israeli Association of Physiotherapists
- · Order of Physiotherapists in Lebanon
- Palestinian General Syndicate for Physical Therapy
- Українська Асоціація фізичної терапії/Ukrainian Association of **Physical Therapy**
- Sudanese Physiotherapy Association





Sociedad Ecuatoriana de Fisioterapia/ Ecuadorian Society of Physiotherapy: provided template constitution and implementation guidelines in Spanish.



Asociación Peruana de Fisioterapia/ Peruvian Association of Physiotherapy: attended in-person congressional meetings in Lima to advocate for the legislative bill to create a physiotherapy professional college.



Türkiye Fizyoterapistler Derneği/Turkish Physiotherapy Association: provided three letters

of support: 1) advocacy for direct access; 2) letter to support private physiotherapy practice regulation; 3) advocacy support letter to amend language in the Private Hospitals Regulation term for physiotherapist. An additional advocacy letter has been requested on physiotherapist interventions and is being developed collaboratively with the Europe region.



Jamaica Physiotherapy Association: provided policy statement on direct access including case studies and annotated bibliography



Colegio Nacional de Fisioterapia/AMEFL National College of Physiotherapy and Physical Therapy: letter of support regarding title protection and academic programmes in physiotherapy to prevent a technical degree of physical exercise from being developed.



din România/Order of Physiotherapists in Romania: letter of support fighting greater control being granted to PMR doctors to control physiotherapy. Developed advocacy letter in collaboration with the

Europe region.

Colegiul Fizioterapeutilor







## **LEADERSHIP PROGRAMME**

# Participants on the third cohort of the World Physiotherapy leadership programme completed the online course.

This cohort started in October 2023 and finished in September 2024. It comprised 20 participants from the leadership of World Physiotherapy specialty groups. A fourth cohort, with 30 participants from the leadership of World Physiotherapy member organisations, started the programme in October 2024 and is due to complete in September 2025.



# Participants' evaluation of the programme



of participants rated their overall experience with the leadership programme as excellent



94% of respondents

of respondents rated the discussion session as excellent (67%) or good (27%)



of respondents rated the online presentations and module reading material as excellent (67%) or good (27%)



of respondents rated the forum (case study presentations by participants at the end of the programme) as excellent (60%) or

good (33%)

All modules were rated as good/excellent with advocacy and change having the highest rate (87%) of 'excellent' rating and the finance module the highest proportion of 'good' ratings (40%)

### "

From the reflective activities, I very much liked to have my own reflections reflected upon by the others, and to reflect upon the others' reflections - opening up new perspectives as well as reassuring me that what I do with my executive board is quite okay. These activities also enhance the feeling and experience of being a part of the global network of World Physiotherapy.

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I think the timing was good;
I found it to be a good pace,
neither too slow nor too fast.
Why? Because I could focus on
the material, participate in the
session, and then forget about
it for a while and then repeat
the loop. Had I been constantly
occupied by thinking of the
course, it might have felt different
in a negative way.

"

## "

I like that the reading material is offered one month in advance so that we can prepare ourselves when we have a chance. I very much like the online presentations of the experts, making the material come alive with their experiences. And great with the transcripts in multiple languages making it easier to go back and recap on parts. And I like the links to a select and relevant amount of complementing material.

"

## **Annual membership census**

In 2024 the annual membership census (AMC) was sent to 125 member organisations, of which 120 responded, representing a 96% response rate.

A global report, five regional reports, and individual member organisation reports were produced and published on our website in early 2025.

The AMC regional reports included case studies from World Physiotherapy member organisations in Colombia, Ethiopia, Guyana, Korea, and Slovenia that demonstrate how the global profession is evolving and developing around issues including education, leadership, rehabilitation.



## Highlights of the 2024 AMC reports include:



72%

of member organisations identified education as an advocacy priority, other advocacy priorities included professional issues, physiotherapy workforce, and direct access.



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



65%

of respondents said membership of their organisation had increased



of member organisations have women presidents or chairs



**61%** 

of physiotherapists around the world are women



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

## **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 30,000.

#### Followers on social media



108,876



n 33,854



**X** 34,856



In November 2024, we launched a social media profile on Blue Sky and now have more than 600 followers.

## 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.

## **Projects and programmes**



A two-year grant of €200,000, commencing 1 January 2025, was secured in October 2024 from Else Kröner-Fresenius-Stiftung (EKFS) to enhance clinical education in Tajikistan. The Tajikistan Clinical Education Project, funded by EKFS, was launched in February 2025.



The Strengthening Rehabilitation Services in Health Systems (SRSH) project in Tajikistan, supported by USAID, concluded in November 2024. A one-year extension with a \$100,000 budget for World Physiotherapy was granted but later suspended following an executive order by the new US president halting all US grants.



In collaboration with Kyrgyzstan's Ministry of Health, World Federation of Occupational Therapists (WFOT), Serve. Teach. Learn. Innovate. (STLI), UNICEF, and other local stakeholders, World Physiotherapy has initiated a stakeholder meeting to discuss physiotherapy and occupational therapy education in Kyrgyzstan. The meeting is due to take place in April 2025 in Bishkek.



In February 2025, Ordem dos Fisioterapeutas/Order of Physiotherapists, our member organisation in Portugal, and World Physiotherapy finalised the framework for the Países Africanos de Língua Oficial Portuguesa (PALOP)/African Countries of Portuguese Official Language project, which aims to support the development of the physiotherapy profession in Portuguese-speaking countries/territories in Africa.



World Physiotherapy is also developing the Projet d'Education en Réadaptation pour l'Afrique Francophone (PERAF)/Rehabilitation Education Project for Francophone Africa project, a collaboration among ICRC, World Physiotherapy, and Human Studies to enhance physiotherapy and prosthetics and orthotics education and services in French-speaking countries/territories in Africa.



We continue to pursue opportunities to advance programmes in the South/Central America area. A gap analysis is planned for June 2025 focusing on El Salvador, Guatemala, Honduras, Mexico, Nicaragua, Panama.

## Global leadership and influence

Our contribution to thought leadership and global influence has been recognised in a number of different ways during 2024.

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



#### **WHPA**



As part of World Health Professions Alliance (WHPA) 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.

#### Other WHPA activities included:



supporting the launch of a strategy calling for the health professions and key stakeholders to work together towards sustainable health workforces and strengthened health systems at a reception to mark WHPA's 25th anniversary in May 2024 in Geneva



to mark Universal Health Coverage Day on 12 December 2024, we released two statements outlining calls for governments to invest in health professionals in order to progress towards universal health coverage.

## WHO 77th World Health Assembly 28-31 May 2024



statement on: global health and peace initiative



joint statements on: intergovernmental negotiating body to draft and negotiate a WHO agreement on pandemic prevention, preparedness and response

#### **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 realisation of Sustainable Development Goal 3 Ensure healthy lives and promote well-being for all at all ages.

World Physiotherapy is contributing to WRA workstreams (Emergencies, Primary care, Research, Workforce), taking part in WRA's member survey which has aligned processes and fostered collaboration between the workstreams. Individual working groups are developing advocacy materials related to rehabilitation which can be used and amplified by individual organisations. These are available via the WRA website and other channels.



## **Promoting physiotherapy**

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

- American Physical Therapy
   Association CSM conference in
   Boston, United States, in February
- Canadian Physiotherapy
   Association congress in Vancouver,
   Canada, in April
- South America region general meeting in Lima, Peru, in May
- Asociación de Fisioterapeutas/ Association of Physiotherapists congress in Guatemala City, August 2024
- Asociación Colombiana de Fisioterapia/Colombian Association of Physiotherapy congress in Cali, Colombia, in March 2024
- Europe region general meeting in Riga, Latvia, in May
- World Health Assembly in Geneva, Switzerland, in May
- WHPA 25th anniversary event in Geneva, Switzerland, in May

- Japanese Physical Therapy
   Association general meeting in June
- Physio Deutschland Bundescongress in June
- Panhellenic Physiotherapists' Association anniversary event in Athens, Greece, in June
- IFOMPT congress in Basel, Switzerland, in July
- IPPTA business meeting, in Cape Town, South Africa, in September
- Africa region general meeting and congress in Cape Town, South Africa, in September
- AWP region general meeting and congress in Bali, Indonesia, in September
- Slovenian Association of Physiotherapists congress, Portorož, Slovenia, in November
- Saudi Physical Therapy Association conference, Riyadh, Saudi Arabia, in November











Suh-Fang Jeng, World Physiotherapy vice president, was presented with the Lily Huang Award – the highest nonour for Taiwanese physiotherapists.

The award recognises Suh-Fang's long-term devotion and enthusiasm for the profession in Taiwan and around the world. The presentation of the award took place at the 社團法人臺灣物理治療學會 ↓Taiwan Physical. Therapy Association annual meeting on 23 March 2024.

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

- WHO global health forum in May on global health governance in war and conflict and global health governance in the next pandemic
- WHPA panel on interprofessional collaborative practice at World Dental Congress in Istanbul, Turkey, in September
- Online for Papua New Guinea Physiotherapy Association
- In-person for Korean Physical Therapy Association
- · In-person for 公益社団法人日本理学療法士協会 / Japanese Physical Therapy 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.

## **CPD** event recognition service

World Physiotherapy launched a CPD event recognition service for providers of continuing professional development (CPD) in October 2024.



The service uses a peer review process to ensure submitted events meet World Physiotherapy CPD quality requirements. Each event is awarded World Physiotherapy continuing education units (CEUs), on the basis of one CEU for one hour of learning.

The CPD event recognition service will help advance the profession by offering CPD providers a mechanism for quality assurance. The service will increase access to quality CPD opportunities for physiotherapists and physiotherapist assistants throughout their careers.

## **Congress archive**

Our congress archive, launched in early 2023, includes freely available open access 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.



## **Education**

The education committee advises on relevant World Physiotherapy services, projects, and activities.

#### 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 of education in the profession
- strategic oversight of the accreditation committee and make recommendations relating to the future of accreditation services



## **Accreditation**

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World Physiotherapy accreditation of the BSc. in physiotherapy programme at Qatar University is a historic milestone, demonstrating the programme's alignment with international standards. For Qatar, this accreditation strengthens its position as a regional leader in healthcare education, ensuring that graduates are trained to global standards. It also reassures patients, employers, and policymakers that Qatar is producing highly competent physiotherapists, ready to meet the growing demand for rehabilitation services. For Qatar University, as the nation's only BSc physiotherapy entry-to-practice programme, this accreditation serves as validation of the programme's rigorous curriculum, cutting-edge facilities, and strong clinical training framework.

Linzette Morris, department head of rehabilitation sciences, Qatar University

The accreditation service undertook seven site visits in 2024: five in China, one in Colombia, and one in Qatar. Planned site visits to Lebanon and Jordan remained on hold due to conflict in the region.



A model for remote site visits is being developed by staff for use in countries/territories affected by conflict and/or public health emergencies to ensure continuity of the accreditation service. In 2024, the accreditation committee agreed to grant accreditation status to three physiotherapy entry level education programmes. One programme was accredited for the first time, Binzhou Medical University in China, and two were reaccredited, Shanghai University of Traditional Chinese Medicine in China and Rosario University in Colombia. This brings the total number of programmes accredited by World Physiotherapy to 22.



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Since first obtaining conditional accreditation in 2019, the physical therapy programme at Tongji University has made continuous and significant progress. Following full accreditation in 2021 and successful re-accreditation in 2024, this World Physiotherapy accreditation journey has consistently driven improvements in the quality of our education. Adhering to World Physiotherapy's educational standards framework, we have actively incorporated invaluable suggestions from World Physiotherapy accreditation experts, continuously pushed forward teaching reforms and innovations, integrated and optimised teaching resources, strengthened faculty team development, and refined our quality control mechanisms.

Xia Shen, head of programme at Tongji University in China

## Research priorities study

We launched a research priorities study in December 2024.





Information sessions on the project were held in early January 2025 in English, French, and Spanish. Interested participants have completed both phases of the study and initial insights from the study will be shared at World Physiotherapy Congress 2025 in Tokyo in May 2025.





## World Physiotherapy Congress 2025, 29-31 May 2025, brought together physiotherapy professionals from around the world in Tokyo, Japan.

As the largest international gathering in the field, the congress featured a diverse programme of cutting-edge research, clinical advances, and global health discussions, alongside interactive sessions and networking opportunities. Hosted in a dynamic city blending tradition with innovation, the congress provided a platform for knowledge exchange, collaboration, and opportunities to advance physiotherapy practice worldwide.

Onsite the congress offered an engaging experience designed to foster learning, develop wellbeing, and build global connections. In addition to the scientific programme, participants were able to take part in a Radio Taiso session on 29 May, a popular morning exercise routine in Japan that promotes movement and cultural exchange.

The welcome reception provided an opportunity for participants to connect in an informal setting, helping build professional relationships from the outset. The healthy living area in the exhibition hall focused on rehabilitation, self-care, and wellness, offering hands-on demonstrations.

The scientific programme, supported by the range of onsite activities, offered a well-rounded and memorable congress with opportunities for networking, sharing experiences, building connections, and enhancing cultural awareness for all participants.

#### **Final numbers**



Over **4,500** registrations from more than 100 countries/territories



14 concurrent sessions over three days



over **2,500** abstracts



over **370** reviewers from 60 countries/territories



**53%** of speakers are women



**23** focused symposia



13 discussion sessions



12 clinical seminars (new for 2025!)



27

networking sessions



over **50** idobata sessions



**22** clinical visits



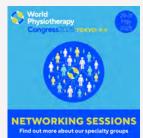
exhibitors



**39** bursary recipients



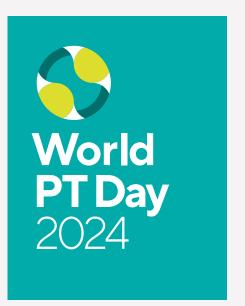












The theme for World PT Day 2024 was low back pain.

The materials were translated into 40 languages, and we received activity reports from physiotherapists in 20 countries/territories, including member organisations in Jordan, Kuwait, Macau, Vietnam, and Yemen.





With more than 4,500 views, the news story announcing publication of the materials was the most accessed page on our website

With almost 30,000 views, the toolkit webpage was the second most visited page on our website















The theme for 2025 is healthy aging with a focus on falls and frailty, and the materials will be available by mid-2025.

## Governance

## Structure, governance, and management

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

World Physiotherapy is an unincorporated international professional association founded in 1951. The organisation's objectives, membership and governance structures are contained in the constitution, which was approved at the 19th general meeting of member organisations, held in Geneva, 8-9 May 2019, which 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 (CIO). To that end, a new CIO in the name of World Physiotherapy was registered on 13 March 2024 with the Charity Commission for England & Wales (charity number 1207425). Permission has been given by the Charity Commission to transfer the business of the unincorporated charity to the CIO. Once the members of WCPT approve the final constitution of the CIO, and give permission for the trustees to effect a transfer, the process can be completed. (Note that all instances of World Physiotherapy in this document refer to WCPT (the charity) and not the CIO. The CIO is not currently trading and only holds a small amount of cash in the bank account.

The board held an extraordinary general meeting (EGM) on 30 October 2024 to:

- conclude matters in relation to the CIO and the approval of the final edits to the Objects of the constitution
- pass a motion to dissolve WCPT, the charity, and transfer assets to World Physiotherapy, the CIO.

A quorum was not reached to proceed;

with the EGM of 104 voting delegates who had registered to attend, only 64 attended when a quorum of 84 was required. The board is reviewing options.

The trustees confirm that, during 2024, 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 for England & Wales, 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.

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, admits member organisations, approves subscription rates, approves professional policy statements, and considers motions submitted by member organisations.

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 investment, reserves, and risk management, and approves the annual budget, policies, and performance. During 2024 the board held seven teleconferences and one in-person meeting.

The charity's plans for the future includes holding a congress in 2025, planning for a general meeting and congress in 2027, developing projects in Africa, central America, and central Asia, and continuing to support 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. 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 following committees are responsible for specific areas of World Physiotherapy's activities: accreditation, appeals, awards, congress programme committee, education, finance, membership.

The day-to-day administration and management of World Physiotherapy is delegated to the chief executive officer.

#### **Trustees**

Michel Landry

President

**Suh-Fang Jeng** Vice president

Stacy de Gale

Jean Damascene Gasherebuka

Karim Martina Alvis Gómez

**Nirit Rotem** 

Yasushi Uchiyama

# Chief executive officer

**Jonathon Kruger** until May 2024

Tracy Bury

interim chief executive officer from May 2024

#### **Solicitors**

Russell-Cooke LLP

8 Bedford Row, London, WC1R 4BX

#### **Auditor**

**James Cowper Kreston** 

1–4 Cumberland Place, Southampton, SO15 2NP

#### **Bankers**

**Bank of Scotland plc** 

33 Old Broad Street, London EC2N 1HZ

**HSBC** 

The Peak, 333 Vauxhall Bridge Road, Victoria, London, SW1V 1EJ

# Investment managers

**CCLA Investment Managers** 

One Angel Lane, London, EC4R 3AB

**Rathbones Group Plc** 

8 Finsbury Circus, London EC2M 7AZ



## **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 2024, applications for membership were received from four national physiotherapy professional associations. An electronic vote took place, and four associations were formally admitted as member organisations from 1 January 2025 – bringing the total number of member organisations to 129, 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 the 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 regular conversion of foreign currency balances to sterling.

#### 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.

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.

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.

### **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.

# Remuneration policy for key management personnel

World Physiotherapy is committed to ensuring a proper balance between

- paying our staff and others who work for us fairly so that we attract and retain the best people for the job; and
- 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 a ppears to represent the market average.

### **Future plans**

Plans for the future include holding our congress in Tokyo, Japan, in May 2025, and planning for our general meeting and congress in Guadalajara, Mexico, 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, explore new opportunities in South America, and continuing to support our member organisations and their members with a range of activities and events.



## **Financial review**

2024 was a year of significant change, as key members of the staff team left, including the CEO. In addition, new processes and systems were introduced, such as a new accounting system, and bringing the congress registration system in-house, rather than outsourcing.

Income for the year was better than budget, through a growth in accreditation income; strong returns on investments; as well as an improved return on cash balances.

Cost savings, in particular for staff and travel expenses, meant that expenditure was under budget. In total, the losses for 2024, which were anticipated as it was a non-congress year, were almost half of the budgeted amount.

The group balance sheet at the end of the period shows a healthy level of cash and investments The group is forecast to make a surplus in 2025 as a result of congress in May.

The statement of financial activities for 2024 shows a net deficit of £98,066 and the balance sheet shows total net assets of £690,682 as at 31 December 2024. 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.

		_	
Fina	ncia	l vear	2024

	Charity	Trading	Consolidated
	£	£	£
Income	1,204,327	-	1,204,327
Expenditure	1,113,792	217,166	1,330,958
Gain/(loss) on investments	28,565	-	28,565
Net	119,100	(217,166)	(98,066)

World Physiotherapy's charitable activities are funded through annual membership subscriptions, charitable grants and 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 2024 was an increase of 2% on the previous year, namely £1.65per member of each member organisation in high-income countries/territories; £1.24 per member in middle-income countries/territories; and £0.83 per member in low-income countries/territories.

WCPT Trading Ltd manages the congress operations, which take place every second year. The congress in Tokyo, Japan, in 2025, is budgeted to make a surplus.

Group income was £1,204k for 2024, of which member organisation fees were £954k.

Investments showed an overall gain of £28.5k in the year, compared to an unrealised gain of £3.5k in 2023. 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.

During 2024 new investments were made in:

- "COIF Charities Global Equity Income Fund", a Common Investment Fund managed by CCLA (£100,000 was invested in the year, as well as £50,000 divested)
- "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 (£200,000 was invested in the year, as well as £100,000 divested)

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.

#### Change of charitable structure

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 a future date to be agreed by the members of World Confederation for Physical Therapy, upon which assets will be transferred from WCPT to the CIO, and the charity will continue to operate through the CIO

#### Post balance sheet events

There were no 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 cash balances of over £1,943k at the end of February 2025, as well as investments valued at more than £735k.

Much of the expenditure relating to congress in May 2025 has either been paid, or else are subject to a contractual obligation. It is possible that not all the planned income for congress will come to fruition. If this proved to be the case, the group has sufficient investments and cash balances to be drawn upon as 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 2024 were £682k, which is above the reserves target. In addition, it is expected that the reserves will increase during 2025 as a result of a profit from the congress in Tokyo. The trustees remain content that the level of reserves remains appropriate.

This report was approved by the trustees on 28 July 2025 and signed on their behalf by:

Mike Landry President

# 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, James Cowper Kreston, was appointed by the executive board in May 2024.

#### **Approval**

This report was approved by the trustees on 28 July 2025 and signed on their behalf by:

**Mike Landry** 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 2024, 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 2024 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 25, 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: https://www.frc.org.uk/library/standards-codes-policy/audit-assurance-and-ethics/auditors-responsibilities-for-the-audit/. 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.



#### Michael Bath BSc FCA DChA (Senior statutory auditor)

For and on behalf of James Cowper Kreston Audit, Chartered Accountants and Statutory Auditors, 9th Floor, The White Building, 1-4 Cumberland Place, Southampton, Hampshire, SO15 2NP

Date	14 August 2025
Date	

James Cowper Kreston Audit 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 2024

		2024			2023	
	Unrestricted	Restricted	Total funds	Unrestricted	Restricted	Total funds
	£	£	£	£	£	£
Donations and legacies	3,292	-	3,292	5,729	-	5,729
Charitable activities (note 2)	1,094,320	106,715	1,201,035	2,249,350	167,609	2,416,959
Investments income	_	_	_	2,274	-	2,274
Total	1,097,612	106,715	1,204,327	2,257,353	167,609	2,424,962
Expenditure on:						
Raising funds	_	-	-	684	-	684
Charitable activities (note 3)	1,231,373	99,585	1,330,958	2,424,802	180,616	2,605,418
Total	1,231,373	99,585	1,330,958	2,425,486	180,616	2,606,102
Operational (deficit) / surplus	(133,761)	7,130	(126,631)	(168,133)	(13,007)	(181,140)
Gain/(Loss) on investment assets (note 8)	28,565	-	28,565	3,543	-	3,543
Transfer between funds (note 12)	7,130	(7,130)	-	54,406	(54,406)	-
Net (expenditure)/income and net movement in funds	(98,066)	-	(98,066)	(110,184)	(67,413)	(177,597)
Reconciliation of funds						
Total funds brought forward	788,320	428	788,748	898,504	67,841	966,345
Total funds carried forward	690,254	428	690,682	788,320	428	788,748

## Balance sheet for the year ended 31 December 2024

	GROUP		CHA	RITY
	2024	2023	2024	2023
	£	£	£	£
Fixed assets:				
Tangible assets (note 7)	7,176	20,296	7,176	20,296
Intangible assets (note 7)	-	251	-	251
Investment assets (note 8)	435,519	256,954	435,519	256,954
Total fixed assets	442,695	277,501	442,695	277,501
Current assets:				
Debtors (note 9)	341,910	141,509	671,762	671,883
Cash at bank and in hand	458,157	614,001	395,656	511,431
Total current assets	800,067	755,510	1,067,418	1,183,314
Liabilities:				
Creditors: amounts falling due within one year (note 10)	(552,080)	(244,263)	(189,032)	(258,834)
Net current assets	247,987	511,247	878,386	924,480
Net assets	690,682	788,748	1,321,081	1,201,981
Net assets	070,002	700,740	1,321,001	1,201,701
The funds of the charity:				
Restricted income fund (note 12)	428	428	428	428
Unrestricted funds (note 12)	690,254	788,320	1,320,653	1,201,553
Total charity funds	690,682	788,748	1,321,081	1,201,981

 $Approved and authorised for issue by the board of trustees on 28 \ July \ 2025 \ and signed on its behalf \ by:$ 

**Mike Landry** President **Suh-Fang Jeng** Vice president

Suh-Jary Jeng

# Consolidated statement of cash flows for the year ended 31 December 2024

	GROUP		
	2024	2023	
	£	£	
Cash flows from operating activities:			
Net expense for the reporting period	(98,066)	(177,597)	
Adjustments for:			
Depreciation	12,223	17,484	
Amortisation	251	23,372	
Loss on sale/disposal of fixed assets	7,502		
Net (gain)/loss on investments	(28,565)	(3,543)	
Decrease/(increase) in debtors	(200,401)	297,543	
(Decrease)/increase in creditors	307,817	(366,488)	
Net cash (used in)/provided by operating activities	761	(209,229)	
Cash flows from investing activities:			
Purchase of tangible fixed assets	(6,605)	-	
Purchase of investments	(200,000)	(250,000)	
Proceeds from sale of investments	50,000	394,748	
Change in cash awaiting investment		16,114	
Net cash used in investing activities	(156,605)	160,862	
Change in cash and cash equivalents in the reporting period	(155,844)	(48,367)	
Cash and cash equivalents at the beginning of the reporting period	614,001	662,368	
Cash and cash equivalents at the end of the reporting period	458,157	614,001	
Cash in hand	458,157	614,001	

#### **Company information**

The World Confederation for Physical Therapy is a registered charity in England and Wales, number: 234307. The WCPT's registered address is Greenham Business Park, 2 Communications Rd, Newbury RG19 6AB

#### 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. The World Confederation for Physical Therapy meets the definition of a public benefit entity under FRS 102.

#### Going concern

The trustees have considered plans to the end of 2026, 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 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

The World Physiotherapy group consists of a charity, World Confederation for Physical Therapy, registered at the Charity Commission (234307) and a limited trading company, WCPT Trading Ltd, registered at Companies House (08322671). WCPT Trading Ltd manages congress events on behalf of the World Confederation for Physical Therapy. Any accumulated distributable profits within WCPT Trading Ltd are given as a Gift Aid donation to the charity. The charity supplies staff to WCPT Trading Ltd to support the creation and running of events. As at 31 December 2024, WCPT Trading Ltd owed £640,230 to the charity.

2.	Analysis of income from charitable activities	2024	2023
		£	£
	Membership subscriptions	954,024	928,358
	Congress 2023	0	1,250,956
	Other income	15,566	6,536
	Accreditation income	124,730	63,500
	Project grant income	106,715	167,609
		1,201,035	2,416,959

3.	Analysis of expenditure on charitable activities	Direct costs	Support costs	Total 2024	Total 2023
		£	£	£	£
	Member services	45,306	750,569	795,875	1,836,759
	Education, practice and research	10,021	250,190	260,211	431,601
	Communication	5,665	125,095	130,760	154,601
	Collaboration with national and international organisations	19,017	125,095	144,112	182,457
		80,009	1,250,949	1,330,958	2,605,418

Allocation of support costs to activities 2024	Total 2024 allocated	Member services	Education practice and research	Communication	Collaboration with national and international organisations
	£	£	£	£	£
Governance	61,379	36,827	12,276	6,138	6,138
Salaries and other staff costs	724,437	434,662	144,887	72,444	72,444
Other employment related costs	230,774	138,465	46,155	23,077	23,077
Office rental and overhead costs	221,886	133,131	44,377	22,189	22,189
Depreciation	12,473	7,484	2,495	1,247	1,247
	1,250,949	750,569	250,190	125,095	125,095

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

The basis of apportment is staff time

2023

£

4. Net Income / (Expenditure)		2024	2023
This is stated after charging:		£	£
Depreciation and amortisatio	n	12,474	40,856
Operating lease rental		54,244	71,798
Auditor remuneration - audit		20,106	15,150
- non a	udit	2,318	2,460
		89,142	130,264

5.	Salaries and other staff costs	2024	2023
		£	£
	Salaries and other staff costs	662,077	715,470
	Social Security costs	30,299	78,729
	Pension costs	32,059	46,635
		724,435	840,834

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

£60,001 - £70,000	3	3
£70,001 - £80,000	1	1
£91,001 - £100,000	-	-
£110,001 - £120,000	-	1
£120,001 - £130,000	-	-

Average number of employees during the year 13 (2023: 14). No termination payments were made.

The chief executive officer, deputy chief executive officer (2023 only), head of marketing and communications, head of finance, head of programmes and development (2024 only), and head of events, head of membership and policy are considered to represent key management personnel.

Remuneration paid to key key management personnel during the year was £426,219 (2023: £508,582).

## 6. Trustees expenses and remuneration 2024

Travel, subsistence, accomodation, professional development, expenses for seven trustees. 26,203 56,655

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

Tangible and intangible fixed assets -				2024
				£
Tangible fixed assets - fixture, furniture & equipment	Leasehold improvements	Computers/ equipments	Furniture and fixtures	Total
Cost				
At 1st January	22,247	27,765	15,111	65,123
Additions	-	6,605	-	6,605
Disposals	(22,247)	(1,253)	(14,989)	(38,489)
At 31st December		33,117	122	33,239
Depreciation				
At 1 January	13,370	21,365	10,092	44,827
Charge for year	4,720	5,795	1,708	12,223
Disposals	(18,090)	(1,178)	(11,719)	(30,987)
At 31 December	-	25,982	81	26,063
Net book value				
At 1 January	8,877	6,400	5,019	20,296
At 31 December	-	7,135	41	7,176

Intangible fixed assets - website	2024
Cost	£
At 1 January	153,300
Additions	-
Disposals	-
At 31 December	153,300
Depreciation	
At 1 January	153,049
Charge for year	251
Disposals	-
At 31 December	153,300
	-
Net book value	-
At 1 January	251
At 31 December	-

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

7

Fixed asset investments	2024	2023
	£	£
UK listed investments		
Market value of managed funds at 1 January	256,954	398,159
Disposals - COIF Charities Global Equity Income Fund	(100,000)	-
Disposals - Rathbone Core Investment Fund for Charities	(50,000)	(394,748)
Acquisition - COIF Charities Global Equity Income Fund	200,000	100,000
Acquisition - Rathbone Core Investment Fund for Charities	100,000	150,000
Net gain/(loss) on revaluation	28,565	3,543
Market value of funds 31 December	435,519	256,954
Cash held as part of the portfolio		-
At 31 December	435,519	256,954
Management fees	-	684
Investment income	-	2,274
Investment Gain/(Loss)	28,565	3,543

During 2024 investments were held in:

8

<sup>-</sup> 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

	2024	2023
	£	£
At 31 December non-cash investments were	-	
COIF Charities Global Equity Income Fund	218,608	104,809
Rathbone Core Investment Fund for Charities	216,911	152,145
	435,519	256,954

<sup>-</sup> the COIF Charities Global Equity Income Fund, a Common Investment Fund managed by CCLA

		GROUP		CHA	CHARITY	
9	Debtors: amounts due within one year	2024	2023	2024	2023	
		£	£	£	£	
	Trade debtors	12,958	-	5,000	-	
	Other debtors	9,613	115,379	-	24,142	
	Accruedincome	3,450	-	3,450	-	
	Congress expenses prepaid	288,604	-	-	-	
	Prepayments	23,082	19,386	23,082	19,386	
	VAT	4,203	6,744	-	-	
	Amount due from subsidiary company			640,230	628,355	
		341,910	141,509	671,762	671,883	

 $Congress \ expenses \ prepaid \ relates \ to \ expenditure \ in \ respect \ of \ future \ congresses, to \ be \ recognised \ in \ 2025 \ and \ 2027.$ 

		GROUP		СНА	ARITY
10	Creditors: amounts due within one year	2024	2023	2024	2023
		£	£	£	£
	Trade creditors	42,027	10,673	37,382	9,543
	Other creditors	63,803	60,648	63,803	60,648
	Accruals and provisions	27,768	52,674	24,959	49,866
	VAT Liability	25,912	-	25,912	18,509
	Taxation and social security	11,476	19,889	11,476	19,889
	Deferred income	381,094	100,379	25,500	100,379
	Amount owed to subsidiary				
		552,080	244,263	189,032	258,834

 $Deferred\ income\ relates\ to\ payments\ received\ in\ advance\ of\ World\ Physiotherapy\ Congress\ 2025$ 

	GRO	UP	CHARITY		
Analysis of deferred income	2024	2023	2024	2023	
	£	£	£	£	
Balance at beginning of the year	100,379	420,700	100,379	23,290	
Released to income in the year	(74,879)	(410,700)	(74,879)	(13,290)	
Deferred in the year	355,594	90,379		90,379	
Balance at end of the year	381,094	100,379	25,500	100,379	

	As at 31 December 2024, the Group had no non-cancellable commitments under operating leases		024	2023
commitments un			£	£
Less than one yea	r		-	45,870
Between one and	five years		-	-
Lease expiring aft	er five years		_	
			-	45,870

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

	1 January				Investment	31 December
Movement in funds	2024	Income	Expenditure	Transfers	Gains/(Losses)	2024
Unrestricted funds:	£	£	£	£	£	4
General fund	1,201,552	1,097,612	(1,014,207)	7,130	28,565	1,320,652
Charity	1,201,552	1,097,612	(1,014,207)	7,130	28,565	1,320,652
Subsidiary	(413,232)		(217,166)	-	<del>-</del>	(630,398)
Group	788,320	1,097,612	(1,231,373)	7,130	28,565	690,254
	1 January					31 December
Restricted income funds:	2024	Income	Expenditure	Transfers	Gains/(Losses)	2024
	£	£	£	£	£	f
UCP Wheels project	-	106,715	(99,585)	(7,130)	-	-
Mildred Elson award	428	-	-	-		428
Charity	428	106,715	(99,585)	(7,130)	-	428
Subsidiary		-	-	-	_	-
Group	428	106,715	(99,585)	(7,130)	-	428
TOTAL FUNDS:	788,748	1,204,327	(1,330,958)	-	28,565	690,682
	1 January					31 December
Movement in funds	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					31 December
Restricted income funds:	2023	Income	Expenditure	Transfers	Gains/(Losses)	2023
	£	£	£	£	£	£
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

The UCP Wheels project is funded by USAID, to develop a national physiotherapist entry level curriculum in Tajikistan, as well as developing training materials. The project funding came to an end in November 2024.

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 general meeting. These meetings take place every four years, and the fund covers the associated travel costs for the award recipient to attend.

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.

Analysis of net assets between funds	2024			2023		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
Tangible and intangible fixed assets	7,176	-	7,176	20,547	-	20,547
Investment assets	435,519	-	435,519	256,954	-	256,954
Net current assets	247,559	428	247,987	510,819	428	511,247
	690,254	428	690,682	788,320	428	788,748

#### 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 congress operations, commencing with the 2015 congress which took place in Singapore.

Summary of subsidiary assets and liabilities and results	2024	2023
	£	£
Current assets	372,879	219,061
Current liabilities	(590,045)	(632,293)
Net current assets/(liabilities)	(217,166)	(413,232)
Income	-	1,242,862
Expenditure	(217,166)	(1,101,113)
Profit/(loss)	(217,166)	141,749



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