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# FORM AR21

Trade Union and Labour Relations (Consolidation) Act 1992

## ANNUAL RETURN FOR A TRADE UNION

Name of Trade Union:

The Society of Chiropractors and Podiatrists

Year ended:

31 December 2012

List no:

574T

Head or Main Office:

1 Fellmongers Path  
Tower Bridge Road  
London  
SE1 3LY

Website address (if available)

www.scpod.org

Has the address changed during the year to which the return relates?

Yes	<input type="checkbox"/>
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No	<input checked="" type="checkbox"/>
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(Click the appropriate box)

General Secretary:

Ms Joanna Brown

Telephone Number:

020 7 234 8620

Contact name for queries regarding

Mr Andrew Forrester

Telephone Number:

020 7 234 8620

E-mail:

enq@scpod.org

**PLEASE FOLLOW THE GUIDANCE NOTES IN THE COMPLETION OF THIS RETURN.**

Any difficulties or problems in the completion of this return should be directed to the Certification Officer as below or by telephone to: 020 7210 3734

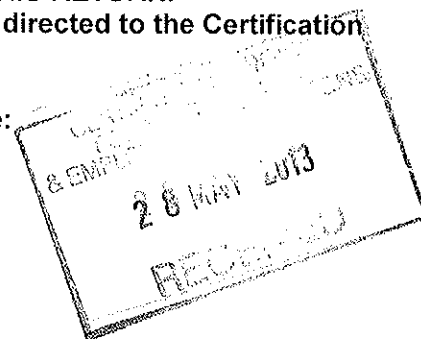
The address to which returns and other documents should be sent are:

**For Unions based in England and Wales:**

Certification Office for Trade Unions and Employers' Associations  
22<sup>nd</sup> Floor, Euston Tower, 286 Euston Road, London NW1 3JJ

**For Unions based in Scotland:**

Certification Office for Trade Unions and Employers' Associations  
Melrose House, 69a George Street, Edinburgh EH2 2JG



(Revised February 2011)

Annexe to form AR21 for year ended 31 December 2012

**Members of the Council for the Society of Chiropractors and Podiatrists**

**Chairman of Council**

Alison Wishart

**Past-Chairman**

Stuart Baird

**Vice-Presidents**

Deborah Delves	Michael O'Neill	Michael Potter	Anne Stephens
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**Council**

Stuart Baird	Matt Fitzpatrick	Conrad Jones	Paul Savage
Alan Borthwick	Gary Gibson	Lorraine Jones	Neil Simmonite
Pippa Bryans	Peter Graham	Janet McInnes	Anne Stevens
Kevin Cole	Richard Handford	Michael O'Neill	Emma Supple
Deborah Delves	Dominic Hardiman	Michael Potter	Mike Townson
David Dunning	Graham Howell	David Rarity	Alison Wishart

# RETURN OF MEMBERS

(see notes 10 and 11)

NUMBER OF MEMBERS AT THE END OF THE YEAR					
	Great Britain	Northern Ireland	Irish Republic	Elsewhere Abroad (including Channel Islands)	TOTALS
MALE	2,237	109	34	75	<b>2,455</b>
FEMALE	6,226	320	106	136	<b>6,788</b>
TOTAL	8,463	429	140	211	A <b>9,243</b>

Number of members included in totals box 'A' above for whom no home or authorised address is held:

52
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Number of members at end of year contributing to the General Fund

9,243
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## OFFICERS IN POST

(see note 12)

Please attach as an annexe to this form a complete list of all officers in post at the end of the year to which this form relates, with the title of each persons office.

## RETURN OF CHANGE OF OFFICERS

Please complete the following to record any changes of officers during the twelve months covered by this return.

Title of Office	Name of Officer ceasing to hold office	Name of Officer Appointed	Date
Chairman of Council	Prof Stuart Baird	Miss A Wishart	30 June 2012
Chairman-Elect	Miss A Wishart	-	30 June 2012
Member of Council	Joy Binsmore	Matthew Fitzpatrick	30 June 2012
Member of Council	Evelyn Halford	Emma Supple	30 June 2012
Member of Council	Lousia Papanicola	Michael Townson	30 June 2012

State whether the union is:

a. A branch of another trade union?

Yes

No

If yes, state the name of that other union:

b. A federation of trade unions?

Yes

No

If yes, state the number of affiliated unions:

and names:

# GENERAL FUND

(see notes 13 to 18)

	£	£
<b>INCOME</b>		
<b>From Members:</b> Contributions and Subscriptions		3,260,125
<b>From Members:</b> Other income from members (specify)		
Undergraduate and Postgraduate fees	72,204	
Student Association	4,527	
Member services	18,309	
<b>Total other income from members</b>		95,040
<b>Total of all income from members</b>		3,355,165
<b>Investment income (as at page 12)</b>		15,310
<b>Other Income</b>		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)	597,047	
<b>Total of other income (as at page 4)</b>		579,047
	<b>TOTAL INCOME</b>	<b>3,949,522</b>
<b>EXPENDITURE</b>		
<b>Benefits to members (as at page 5)</b>		3,238,394
<b>Administrative expenses (as at page 10)</b>		758,441
<b>Federation and other bodies (specify)</b>		
<b>Total expenditure Federation and other bodies</b>		
<b>Taxation</b>		
	<b>TOTAL EXPENDITURE</b>	<b>3,996,835</b>
		(47,313)
		4,048,347
		4,001,034

# ANALYSIS OF INCOME FROM FEDERATION AND OTHER BODIES AND OTHER INCOME

(see notes 19 and 20)

DESCRIPTION	£	£
<b>Federation and other bodies</b>		
<b>TOTAL FEDERATION AND OTHER BODIES</b>		
<b>Other income</b>		
Society magazine receipts	180,009	
Sales of publications	1,672	
Annual Conference	37,885	
Branches locally raised income (net)	56,251	
Union Learning Fund Project funding	292,972	
Sundry	10,258	
<b>TOTAL OTHER INCOME</b>		579,047
<b>TOTAL OF ALL OTHER INCOME</b>		579,047

# ANALYSIS OF BENEFIT EXPENDITURE SHOWN AT GENERAL FUND

(see notes 21 to 23)

	£		£
Representation – Employment Related Issues Union activities	328,231	<b>brought forward</b>	517,770
		Education and Training services	
		Society magazine	240,324
		Publications	3,618
		Undergraduate and Postgraduate Faculties	80,421
Representation – Non Employment Related Issues		Branches and regions	27,409
		Negotiated Discount Services	116,678
Communications			
Lobbying	35,860		
PR	134,979		
International affairs	18,700	Salary Costs	
		Wages and salaries	1,244,033
Advisory Services		Pension costs	84,932
		Other staff related costs	141,498
		Other Benefits and Grants (specify)	
		Members' insurance	769,294
Dispute Benefits		Members' legal protection ins	12,302
		Engaging members	115
Other Cash Payments			
<b>carried forward</b>	517,770	<b>Total (should agree with figure in General Fund)</b>	3,238,394

(See notes 24 and 25)

FUND 2		Fund Account	
Name:		£	£
<b>Income</b>	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	<b>Total other income as specified</b>		
	<b>Total Income</b>		
<b>Expenditure</b>	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	<b>Total Expenditure</b>		
	<b>Surplus (Deficit) for the year</b>		
	<b>Amount of fund at beginning of year</b>		
<b>Amount of fund at the end of year (as Balance Sheet)</b>			
<b>Number of members contributing at end of year</b>			

FUND 3		Fund Account	
Name:		£	£
<b>Income</b>	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	<b>Total other income as specified</b>		
	<b>Total Income</b>		
<b>Expenditure</b>	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	<b>Total Expenditure</b>		
	<b>Surplus (Deficit) for the year</b>		
	<b>Amount of fund at beginning of year</b>		
<b>Amount of fund at the end of year (as Balance Sheet)</b>			
<b>Number of members contributing at end of year</b>			





(See notes 24 and 25)

FUND 6		Fund Account		
Name:		£	£	
<b>Income</b>	From members			
	Investment income (as at page 12)			
	Other income (specify)			
	<b>Total other income as specified</b>			
	<b>Total Income</b>			
<b>Expenditure</b>	Benefits to members			
	Administrative expenses and other expenditure (as at page 10)			
		<b>Total Expenditure</b>		
	<b>Surplus (Deficit) for the year</b>			
	<b>Amount of fund at beginning of year</b>			
	<b>Amount of fund at the end of year (as Balance Sheet)</b>			
	<b>Number of members contributing at end of year</b>			

FUND 7		Fund Account		
Name:		£	£	
<b>Income</b>	From members			
	Investment income (as at page 12)			
	Other income (specify)			
	<b>Total other income as specified</b>			
	<b>Total Income</b>			
<b>Expenditure</b>	Benefits to members			
	Administrative expenses and other expenditure (as at page 10)			
		<b>Total Expenditure</b>		
	<b>Surplus (Deficit) for the year</b>			
	<b>Amount of fund at beginning of year</b>			
	<b>Amount of fund at the end of year (as Balance Sheet)</b>			
	<b>Number of members contributing at end of year</b>			

(see notes 26 to 31)

<b>POLITICAL FUND ACCOUNT 1</b>		<b>To be completed by trade unions which maintain their own fund</b>	
		<b>£</b>	<b>£</b>
<b>Income</b>	Members contributions and levies		
	Investment income (as at page 12)		
	Other income (specify)		
		Total other income as specified	
		Total income	
<b>Expenditure</b>	Expenditure under section 82 of the Trade Union and Labour Relations (Consolidation) Act 1992 (specify)		
	Administration expenses in connection with political objects (specify)		
	Non-political expenditure		
			Total expenditure
		Surplus (deficit) for year	
		Amount of political fund at beginning of year	
		Amount of political fund at the end of year (as Balance Sheet)	
		Number of members at end of year contributing to the political fund	
		Number of members at end of the year not contributing to the political fund	
		Number of members at end of year who have completed an exemption notice and do not therefore contribute to the political fund	

<b>POLITICAL FUND ACCOUNT 2</b>		<b>To be completed by trade unions which act as components of a central trade union</b>	
		<b>£</b>	<b>£</b>
<b>Income</b>	Contributions and levies collected from members on behalf of central political fund		
	Funds received back from central political fund		
	Other income (specify)		
		Total other income as specified	
		Total income	
<b>Expenditure</b>	Expenditure under section 82 of the Trade Union and Labour Relations (Consolidation) Act 1992 (specify)		
	Administration expenses in connection with political objects (specify)		
	Non-political expenditure		
			Total expenditure
		Surplus (deficit) for year	
		Amount held on behalf of trade union political fund at beginning of year	
		Amount remitted to central political fund	
		Amount held on behalf of central political fund at end of year	
		Number of members at end of year contributing to the political fund	
		Number of members at end of the year not contributing to the political fund	
		Number of members at end of year who have completed an exemption notice and do not therefore contribute to the political fund	

# ANALYSIS OF ADMINISTRATIVE EXPENSES AND OTHER OUTGOINGS EXCLUDING AMOUNTS CHARGED TO POLITICAL FUND ACCOUNTS

(see notes 32 and 33)

	£
<b>Administrative Expenses</b>	
Remuneration and expenses of staff	
Salaries and Wages included in above	<input style="width: 100px; height: 20px;" type="text"/>
Auditors' fees	19,561
Legal and Professional fees	78,438
Occupancy costs	333,063
Stationery, printing, postage, telephone, etc.	148,302
Expenses of Executive Committee (Head Office)	69,411
Expenses of conferences	13,976
Other administrative expenses (specify)	
Bank charges	2,202
Others	39,130
<b>Other Outgoings</b>	
Interest payable:	
Bank loans (including overdrafts)	
Mortgages	
Other loans	
Depreciation	
Taxation / VAT	54,358
Outgoings on land and buildings (specify)	
Other outgoings (specify)	
<b>Total</b>	<b>758,441</b>
Charged to:	
General Fund (Page 3)	758,441
Fund (Account )	
Fund (Account )	
Fund (Account )	
Fund (Account )	
<b>Total</b>	<b>758,441</b>





# BALANCE SHEET as at

(see notes 47 to 50)

Previous Year		£	£
	<b>Fixed Assets</b> (at page 14)		2,003,734
	<b>Investments</b> (as per analysis on page 15)		
	Quoted (Market value £ )		
	Unquoted	120	120
	<b>Total Investments</b>	120	2,003,854
	<b>Other Assets</b>		
	Loans to other trade unions		
	Sundry debtors	390,620	
	Cash at bank and in hand	1,890,273	
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
	<b>Total of other assets</b>		2,280,893
	<b>TOTAL ASSETS</b>		4,284,747
	Fund (Account )		
	Fund (Account )		
	Fund (Account )		
	Superannuation Fund (Account )		
	Political Fund (Account )		
	Revaluation Reserve		
	<b>LIABILITIES</b>		
	Amount held on behalf of central trade union political fund		
	Loans: From other trade unions		
	Loans: Other		
	Bank overdraft		
	Tax payable		
	Sundry creditors		(283,713)
	Accrued expenses		
	Provisions		
	Other liabilities		
	<b>TOTAL LIABILITIES</b>		(283,713)
	<b>TOTAL ASSETS</b>		4,284,747

## FIXED ASSETS ACCOUNT

(see notes 51 to 55)

	Land and Buildings		Furniture and Equipment £	Motor Vehicles £	Not used for union business £	Total £
	Freehold	Leasehold				
<b>Cost or Valuation</b>						
At start of year	2,122,364		1,133,144			3,255,508
Additions			44,188			44,188
Disposals			(793,279)			(793,279)
Revaluation/Transfers						
At end of year	2,122,364		384,053			2,506,417
<b>Accumulated Depreciation</b>						
At start of year	294,838		897,547			1,192,385
Charges for year	26,010		77,567			103,577
Disposals			(793,279)			(793,279)
Revaluation/Transfers						
At end of year	320,848		181,835			502,683
<b>Net book value at end of year</b>						
	1,801,516		202,218			2,003,734
<b>Net book value at end of previous year</b>						
	1,827,526		235,597			2,063,123

# ANALYSIS OF INVESTMENTS

(see notes 56 and 57)

QUOTED	All Funds Except Political Funds £	Political Fund  £
Equities (e.g. Shares)		
Government Securities (Gilts)		
Other quoted securities (to be specified)		
TOTAL QUOTED (as Balance Sheet)		
Market Value of Quoted Investment		
UNQUOTED		
Equities		
Government Securities (Gilts)		
Mortgages		
Bank and Building Societies		
Unity Trust bank plc	120	
Other unquoted investments (to be specified)		
TOTAL UNQUOTED (as Balance Sheet)	120	
Market Value of Unquoted Investments	120	



# ANALYSIS OF INVESTMENT INCOME (CONTROLLING INTERESTS)

(see notes 58 and 59)

<b>Does the union, or any constituent part of the union, have a controlling interest in any limited company?</b>		YES <input checked="" type="checkbox"/>	NO <input type="checkbox"/>
If YES name the relevant companies:			
<b>COMPANY NAME</b>	<b>COMPANY REGISTRATION NUMBER (if not registered in England &amp; Wales, state where registered)</b>		
Association & Society of European Podiatrists Association of Chief Chiropody Officers Ltd	2301577 3588017	<b>ALL COMPANIES</b>	
College of Chiropodists and Podiatrists College of Podiatric Medicine	2642012 2641870		
College of Podiatry College of Podiatrists	2836276 2641867	<b>LIMITED</b>	
College of Podiatrists and Chiropodists College of Podologists	2836274 2835992		
Podiatry Association Society of Chiropodists	3588020 2642012	<b>BY</b>	
Society of Podiatric Medicine Society of Podiatrists	2642016 2642019		
Society of Podiatrists and Chiropodists	2836270	<b>GUARANTEE</b>	
<b>Are the shares which are controlled by the union registered in the names of the union's trustees?</b>		YES <input type="checkbox"/>	NO <input type="checkbox"/>
If NO, state the names of the persons in whom the shares controlled by the union are registered.			
<b>COMPANY NAME</b>	<b>NAMES OF SHAREHOLDERS</b>		

# SUMMARY SHEET

(see notes 60 to 71)

	All funds except Political Funds £	Political Funds £	Total Funds £
<b>INCOME</b>			
From Members	3,355,165	-	3,355,165
From Investments	15,310	-	15,310
Other Income (including increases by revaluation of assets)	597,047	-	597,047
<b>Total Income</b>	3,949,522	-	3,949,522
<b>EXPENDITURE</b> (including decreases by revaluation of			
<b>Total Expenditure</b>	3,996,835	-	3,996,835
<b>Funds at beginning of year</b> (including reserves)	4,048,347	-	4,048,347
<b>Funds at end of year</b> (including reserves)	4,001,034		4,001,034
<b>ASSETS</b>			
Fixed Assets			2,003,734
Investment Assets			120
Other Assets			2,280,893
		<b>Total Assets</b>	4,284,747
<b>LIABILITIES</b>		<b>Total Liabilities</b>	283,713
<b>NET ASSETS (Total Assets less Total Liabilities)</b>			4,001,034

# NOTES TO THE ACCOUNTS

(see notes 72 and 73)

All notes to the accounts must be entered on or attached to this part of the return.

These are attached on pages numbered 15 to 21

## ACCOUNTING POLICIES

(see notes 74 and 75)

### ACCOUNTING POLICIES

**a) Membership subscription**

Membership subscriptions are stated at the receivable sum for the year.

**b) Depreciation**

Depreciation is provided on all tangible fixed assets above £1,000 in value to write-off the cost, less estimated residual value, of each asset over its expected useful life. The estimated useful lives are as follows:

Freehold property - 50 years

Computers and furniture - 4 years

Website - 5 years

**c) Investments**

Investments are valued at cost.

**d) Branches**

Branch results are included in these accounts by recognising within income the amount raised locally by branches netted against the balance of expenditure incurred locally in running branch programmes not otherwise covered by centrally allocated funding.

# THE SOCIETY OF CHIROPODISTS AND PODIATRISTS

## Report and Financial Statements for the year ended 31 December 2012

### NOTES TO THE ACCOUNTS

#### 1 ACCOUNTING POLICIES

The accounts have been prepared under the historical cost convention and in accordance with applicable accounting standards. The financial statements have been prepared on a going-concern basis as discussed in the Report of Council on page 7

##### a) Membership subscription

Membership subscriptions are stated at the receivable sum for the year.

##### b) Depreciation

Depreciation is provided on all tangible fixed assets above £1,000 in value to write-off the cost, less estimated residual value, of each asset over its expected useful life. The estimated useful lives are as follows:

Freehold property - 50 years  
Computers and furniture - 4 years  
Website - 5 years

##### c) Investments

Investments are valued at cost.

##### d) Branches

Branch results are included in these accounts by recognising within income the amount raised locally by branches netted against the balance of expenditure incurred locally in running branch programmes not otherwise covered by centrally allocated funding.

In 2012, £190,718 of expenditure was incurred locally in running branches, funded by central allocated funding of £111,945 and £135,024 of income raised locally in the year.

#### 2 ANNUAL CONFERENCE AND AGM

The Annual Conference held in Glasgow in 2012 was financially successful; the figures below exclude the transfer from the Centenary Fund which had been created over the past 6 years in anticipation of a major centenary conference. The Society was also invited to hold a Reception at Clarence House to mark the centenary, attended by the Patron. The financial results below also include the final results of the 2011 Annual Conference.

# THE SOCIETY OF CHIROPODISTS AND PODIATRISTS

## Report and Financial Statements for the year ended 31 December 2012

### NOTES TO THE ACCOUNTS (continued)

#### 2 ANNUAL CONFERENCE AND AGM (continued)

	2012	2011
	£	£
Income through Conference Organiser	402,135	371,295
Expenditure through Conference Organiser	<u>(389,131)</u>	<u>(334,270)</u>
Conference organiser surplus	13,004	37,025
Conference Organiser additional surplus 2010	24,881	1,620
Net SCP additional conference costs	<u>(8,934)</u>	<u>(3,583)</u>
Overall conference net income	28,951	35,062
Clarence House Reception and AGM expenditure	<u>(5,042)</u>	<u>(5,654)</u>
Net income on centenary events and AGM	<u>23,909</u>	<u>29,408</u>

#### 3 STAFF & ASSOCIATED COSTS

Wages & Salaries	1,244,033	1,142,478
Social Security Costs	115,959	118,785
Pension Costs	<u>84,932</u>	<u>83,184</u>
Total Staff costs	1,444,924	1,344,447

Staff advertising & Fees	14,763	10,788
Staff training	<u>10,776</u>	<u>11,282</u>
	<b><u>1,470,463</u></b>	<b><u>1,366,517</u></b>

#### 4 ESTABLISHMENT EXPENSES

Rent & Rates	70,924	54,710
Lighting, heating, cleaning, repairs & insurance	160,722	110,672
Depreciation - computers & furniture	<u>75,407</u>	<u>84,182</u>
	<b><u>307,053</u></b>	<b><u>249,564</u></b>

#### 5 ADMINISTRATION EXPENSES

Printing, postage, stationery & photocopying	128,319	123,348
Telephone	19,983	22,162
Audit fee	19,561	24,040
Professional charges	78,438	81,621
Bank charges	2,202	2,653
Fares & sundry expenses	-	3,199
Accounting assistance	<u>-</u>	<u>11,910</u>
	<b><u>248,503</u></b>	<b><u>268,933</u></b>

# THE SOCIETY OF CHIROPODISTS AND PODIATRISTS

## Report and Financial Statements for the year ended 31 December 2012

### NOTES TO THE ACCOUNTS (continued)

	2012 £	2011 £
<b>6 TRADE UNION EXPENSES</b>		
Trade Union direct expenditure	274,408	246,671
Other Employment Relations direct expenditure	50,299	55,858
Private Practice Committee direct expenditure	<u>3,524</u>	<u>4,917</u>
	<b><u>328,231</u></b>	<b><u>307,446</u></b>
<b>7 OTHER EXPENSES</b>		
Travelling expenses for Council & Chairman	49,606	49,691
Compensation to employer of Council Chairman	19,805	11,610
Professional Conduct	633	797
CEO office expenditure	9,618	7,591
Insignia	1,326	1,179
Subscriptions donations & conference fees	1,485	1,708
Library and film library	882	715
VAT disallowed	54,358	47,411
Election of Council	7,757	8,136
International affairs	18,700	23,254
Provision for bad debts	9,333	(13,786)
Membership surveys	4,821	4,138
Meeting Room Expenses	<u>3,275</u>	<u>14,795</u>
	<b><u>181,599</u></b>	<b><u>157,239</u></b>

### 8 COMPANY LIMITED BY GUARANTEE

The Society of Chiropractors and Podiatrists is a company limited by Guarantee, the Guarantors being every member of the SCP, whose liability is limited to one pound.

# THE SOCIETY OF CHIROPODISTS AND PODIATRISTS

## Report and Financial Statements for the year ended 31 December 2012

### NOTES TO THE ACCOUNTS (continued)

	Freehold Property £	Computers & Furniture £	Total £
<b>9 TANGIBLE ASSETS</b>			
Cost			
1 January 2012	2,122,364	1,133,144	3,255,508
Additions	-	44,188	44,188
Disposals	-	(793,279)	(793,279)
<b>31 December 2012</b>	<b><u>2,122,364</u></b>	<b><u>384,053</u></b>	<b><u>2,506,417</u></b>
Depreciation			
1 January 2012	294,838	897,547	1,192,385
Charge for the Year	26,010	77,567	103,577
Disposals	-	(793,279)	(793,279)
<b>31 December 2012</b>	<b><u>320,848</u></b>	<b><u>181,835</u></b>	<b><u>502,683</u></b>
Net Book Value			
<b>31 December 2012</b>	<b><u>1,801,516</u></b>	<b><u>202,218</u></b>	<b><u>2,003,734</u></b>
31 December 2011	<u>1,827,526</u>	<u>235,597</u>	<u>2,063,123</u>

### 10 INVESTMENTS

The Society holds 40 Ordinary Shares in Unity Trust Bank plc at a cost of £120

	2012 £	2011 £
<b>11 DEBTORS</b>		
Trade Debtors	88,972	181,296
VAT due	24,994	-
Loan to the College of Podiatry	100,000	100,000
Sundry Debtors & Prepayments	<u>176,654</u>	<u>128,349</u>
	<b><u>390,620</u></b>	<b><u>409,645</u></b>

### 12 CREDITORS: amounts falling due within one year

Trade creditors	147,985	152,378
Taxation & social security	37,790	36,654
Accruals and deferred income	<u>97,938</u>	<u>173,060</u>
	<b><u>283,713</u></b>	<b><u>362,092</u></b>

# THE SOCIETY OF CHIROPODISTS AND PODIATRISTS

## Report and Financial Statements for the year ended 31 December 2012

### NOTES TO THE ACCOUNTS (continued)

#### 13 FUNDS

	Accumulated Fund	Fixed Asset Fund	Reserve Fund	Centenary Fund	Branch Fund	Total
1 January 2012	1,008,204	2,063,123	626,000	30,000	321,020	4,048,037
Transfers	29,997	0	0	(29,997)	0	0
Excess of expenditure for the year	(47,313)	0	0	0	0	(47,313)
Transfer to/(from) under Article 75	(92,669)	(59,389)	81,000	(3)	71,061	0
31 December 2012	898,219	2,003,734	707,000	0	392,081	4,001,034

Under Article 75 of the Society's Memorandum and Articles of Association Council is required each year to set aside the equivalent of two and a half percent of membership subscriptions received in the year into a Reserve Fund, a transfer of £81,000 for 2012. The Branch Fund represents the balances held by the branches at 31 December 2012. The transfer from the Centenary Fund of £30,000 represents the contribution to the Annual Conference marking the centenary of the profession in its modern form in 2012. The purpose of the transfer from the Fixed Asset Fund to the Accumulated Fund of £59,389 is to maintain the alignment of the reported value of the former with the net book value of the underlying assets as shown in Note 9 above.

	2012 £	2011 £
<b>14 OFFICIALS' SALARIES AND OTHER BENEFITS</b>		
(i) Each member of the executive	Nil	Nil
(ii) The President	Nil	Nil
(iii) The General Secretary		
a) Gross Salary	81,873	74,084
b) Employers National Insurance Contributions	10,279	9,127
c) Benefits- Superannuation	<u>6,550</u>	<u>5,811</u>
	<b><u>98,702</u></b>	<b><u>89,022</u></b>



# THE SOCIETY OF CHIROPODISTS AND PODIATRISTS

## Report and Financial Statements for the year ended 31 December 2012

### NOTES TO THE ACCOUNTS (continued)

<b>15 STAFFING</b>	<b>2012</b>	<b>2011</b>
The average number of employees employed by the Society-full and part-time during the year:	37	36
Average number of Full-Time Equivalents	32	31
The average number employed worked within the following categories:		
Services to members	24	23
Support Staff	13	13

### **16 CAPITAL COMMITMENTS**

There were / were no capital commitments at 31 December 2012 (2011: £Nil)

### **17 OPERATING LEASE COMMITMENTS**

The Society is committed to making annual payments of £5,221 (2011: £5,221) to the Chartered Society of Physiotherapists in respect of an operating lease for the sub-tenancy of room C, 49 North Castle Street, Edinburgh expiring in December 2017.

### **18 PENSION COMMITMENTS**

The Society contributes to employee pension schemes. The assets of the schemes are held separately from those of the Society, being invested with insurance companies. Contributions to the schemes are charged to the income and expenditure account as shown in Note 3.

# **THE SOCIETY OF CHIROPODISTS AND PODIATRISTS**

## **Report and Financial Statements for the year ended 31 December 2012**

### **NOTES TO THE ACCOUNTS (continued)**

#### **19 RELATED PARTY TRANSACTIONS**

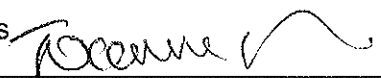
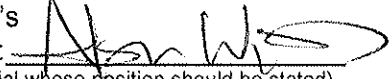
The trustees of the Benevolent Fund of the Society of Chiropodists are appointed by Council, and included two Directors of the Society. The management, administration and support costs of the Benevolent Fund are borne by the Society. At the end of the year under review an amount of £10,830 was owed by the Benevolent Fund to the Society in respect of a number of grants and disbursement transactions processed by the Society on behalf of the charity during the year using the Society's accounting and banking facilities; this amount to be reimbursed in the first half of 2013. The amount of £10,830 concerned is reported within the figure for Sundry Debtors and Prepayments disclosed in Note 11 above.

The Society of Chiropodists and Podiatrists is the sole member under the Companies Act 2006 of the College of Podiatry. The Society approved an interest-free loan of £100,000 to the College, repayable after five years to support the board of trustees of the College in establishing the charity for the public benefit. Further support for the work of the College charity was provided by the Society in the form of a grant of £9,973 towards the costs of the College in 2012 (2011 costs of interim medicines officer of £12,837).

# SIGNATURES TO THE ANNUAL RETURN

(see notes 76 and 77)

including the accounts and balance sheet contained in the return.

Secretary's Signature: <u></u> Name: <u>JOANNA BROWN</u> Date: <u>14.5.13</u>	Chairman's Signature: <u></u> (or other official whose position should be stated) Name: <u>ALISON WISHAM</u> Date: <u>16.5.13</u>
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## CHECK LIST

(see notes 78 to 80)

(please tick as appropriate)

IS THE RETURN OF OFFICERS ATTACHED? (see Page 2 and Note 12)	YES	x	NO	<input type="checkbox"/>
HAS THE RETURN OF CHANGE OF OFFICERS BEEN COMPLETED? (see Page 2 and Note 12)	YES	x	NO	<input type="checkbox"/>
HAS THE RETURN BEEN SIGNED? (see Pages 19 and 21 and Notes 76 and 77)	YES	x	NO	<input type="checkbox"/>
HAS THE AUDITOR'S REPORT BEEN COMPLETED? (see Pages 20 and 21 and Notes 2 and 77)	YES	x	NO	<input type="checkbox"/>
IS A RULE BOOK ENCLOSED? (see Notes 8 and 78)	YES	x	NO	<input type="checkbox"/>
A MEMBER'S STATEMENT IS: (see Note 80)	ENCLOSED		TO FOLLOW	x <input type="checkbox"/>
HAS THE SUMMARY SHEET BEEN COMPLETED (see Page 17 and Notes 7 and 59)	YES	x	NO	<input type="checkbox"/>

# AUDITOR'S REPORT

(see notes 81 to 86)

made in accordance with section 36 of the Trade Union and Labour Relations (Consolidation) Act 1992.

1. In the opinion of the auditors or auditor do the accounts they have audited and which are contained in this return give a true and fair view of the matters to which they relate?  
(See section 36(1) and (2) of the 1992 Act and notes 83 and 84)

YES  NO

If "No" please explain below.

2. Have the auditors or auditor carried out such investigations in the preparation of their audit report as will enable them to form an opinion as to:
- (a) whether the trade union has kept proper accounting records in accordance with section 28 of the 1992 Act;
  - (b) whether it has maintained a satisfactory system of control over its transactions in accordance with the requirements of that section; and
  - (c) whether the accounts to which the report relates agree with the accounting records?  
(See section 36(3) of the 1992 Act, set out in note 83)

YES  NO

If "No" please explain below.

3. Are the auditors or auditor of the opinion that the union has complied with section 28 of the 1992 Act and has:
- (a) kept proper accounting records with respect to its transactions and its assets and liabilities; and
  - (b) established and maintained a satisfactory system of control of its accounting records, its cash holding and all its receipts and remittances.  
(See section 36(4) of the 1992 Act set out in rule 83)

YES  NO

If "No" please explain below.

4. Please set out a copy of the report made by the auditors or auditor to the union on the accounts to which this AR21 relates. The report is to set out the basis upon which the audit has been conducted and/or such other statement as the auditor considers appropriate. Such a statement may be provided as a separate document.  
(See note 85)



## **AUDITORS REPORT TO THE MEMBERS OF THE SOCIETY OF CHIROPODISTS AND PODIATRISTS**

We have audited the financial statements of the Society of Chiropractors and Podiatrists for the year ended 31 December 2012 which comprise the income and expenditure, balance sheet and related notes included within the AR21 as set out on pages 3 to 18 of the AR21. These financial statements have been prepared under the historical cost convention and the accounting policies set out therein.

This report is made solely to the Society's members, as a body. Our audit work has been undertaken so that we might state to the Society's members 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 Society and the Society's members as a body, for our audit work, for this report, or for the opinion we have formed.

### **Respective responsibilities of Officers and Auditors for the Financial Statements**

The Trade Union and Labour Relations (Consolidation) Act 1992 and the Trade Union Reform and Employment Rights Act 1993 require the officers of the Society to keep proper accounting records which give a true and fair view of the state of affairs of the Society and explain its transactions; establish and maintain a satisfactory system of control of the accounting records, cash holdings and all the receipts and remittances; prepare an annual return for the Certification Officer giving a true and fair view of the revenue account and balance sheet and provide members of the Society with a statement of income and expenditure for the year. We have been appointed as auditor under section 33 of the Trade Union and Labour Relations (Consolidation) Act 1992 and report in accordance with Section 36 of that Act. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

### **Scope of the audit of the financial statements**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of whether the accounting policies are appropriate to the union's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the officers; and the overall presentation of the financial statements.

We read all the financial and non-financial information in the financial statements to identify material inconsistencies with the audited financial statements. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

**Opinion on the financial statements**

In our opinion the financial statements:

- give a true and fair view of the state of the Society of Chiropractors and Podiatrists' affairs as at 31 December 2012 and of its transactions 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 Trade Union and Labour Relations Act 1992.

**Matters on which we report by exception**

We have nothing to report in respect of the following matters where the Trade Unions and Labour Relations Act 1992 requires us to report to you if, in our opinion:

- proper accounting records have not been kept;
- a satisfactory systems of control over its accounting records, cash holdings and receipts and remittances has not been maintained; or
- the financial statements are not in agreement with the accounting records or returns.

*Crowe Clark Whitehill LLP*

Crowe Clark Whitehill LLP  
Chartered Accountants and Registered Auditors  
London

*23 May 2013*

# AUDITOR'S REPORT (continued)

Signature(s) of auditor or auditors:	<i>Crowe Clark Whitehill LLP</i>	
Name(s):	CROWE CLARK WHITEHILL LLP	
Profession(s) or Calling(s):	CHARTERED ACCOUNTANTS	
Address(es):	ST BRIDES HOUSE 10 SALISBURY SQ. LONDON EC4Y 8EH	
Date:	23 MAY 2013	
Contact name and telephone number:	MRS T. ALLISON	020 7842 7100

N.B. When notes to the accounts are referred to in the auditor's report a copy of those notes must accompany this return.