

REGISTERED COMPANY NUMBER: 10898963 (England and Wales)  
REGISTERED CHARITY NUMBER: 1180086

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR**  
**ENDED 31 DECEMBER 2018**  
**FOR**  
**ASSOCIATION OF CHARTERED**  
**PHYSIOTHERAPISTS IN NEUROLOGY**

Martin and Company  
25 St Thomas Street  
Winchester  
Hampshire  
SO23 9HJ

**ASSOCIATION OF CHARTERED**  
**PHYSIOTHERAPISTS IN NEUROLOGY**  
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**FOR THE YEAR ENDED 31 DECEMBER 2018**

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**ASSOCIATION OF CHARTERED  
PHYSIOTHERAPISTS IN NEUROLOGY  
REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2018**

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2018. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The objectives of the Charity are to preserve and protect good health for the public benefit within areas of neurology or physiotherapy or cognate health-related fields (including neuro-physiotherapy, neurosciences, neuro-technology, neurosurgery, neuro-rehabilitation and adjacent subdisciplines) through education, training, scholarship, research, knowledge-creation, dissemination and exchange, leadership, continuing development and overall practice excellence and achievement and fostering dialogue on related health and social care policy and professionalism.

**Public benefit**

The trustees confirm that they have complied with the duty in section 17 of the Charities Act 2011 and have taken account of the Commission's general guidance on public benefit.

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

The charity hosted another successful and well attended annual conference.

**FINANCIAL REVIEW**

**Principal funding sources**

The main sources of funds are from membership subscriptions.

**Reserves policy**

It is the policy of the charitable company to maintain the free reserves at a level to provide sufficient funds to cover management, administration and support costs. As at 31st December 2018, the charity had funds of £230,653.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, the Memorandum and Articles of Association dated 3rd August 2017 and its subsequent amendment dated 10th September 2018, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**Recruitment and appointment of new trustees**

The trustees of the Charity are also directors for the purposes of charity law. New trustees may be appointed by existing trustees. At every annual general meeting some trustees must retire from office but may offer themselves for reappointment by the trustees.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

10898963 (England and Wales)

**Registered Charity number**

1180086

**Registered office**

Morello Clinic, Nelson House  
Langstone Business Park  
Langstone  
Newport  
NP18 2LH

**ASSOCIATION OF CHARTERED  
PHYSIOTHERAPISTS IN NEUROLOGY  
REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2018**  
**REFERENCE AND ADMINISTRATIVE DETAILS**

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**Trustees**

Ms L Azam

A J J Brouwers

Ms E Butler

Ms N Guck

Ms J Kileff

P Kumar

J T Mccrea - resigned 24.7.19

C R Pawsey

Ms R Turk - resigned 8.3.19

Ms K J Hull - resigned 30.3.19

Ms A Denton - resigned 31.3.19

Ms A B Adonis

**Company Secretary**

**Independent examiner**

David J C Barr

FCA

Martin and Company

25 St Thomas Street

Winchester

Hampshire

SO23 9HJ

Approved by order of the board of trustees on 17 September 2019 and signed on its behalf by:

Ms J Kileff - Trustee

**ASSOCIATION OF CHARTERED  
PHYSIOTHERAPISTS IN NEUROLOGY**

**STATEMENT OF TRUSTEES RESPONSIBILITIES  
FOR THE YEAR ENDED 31 DECEMBER 2018**

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The trustees (who are also the directors of Association Of Chartered Physiotherapists In Neurology for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
ASSOCIATION OF CHARTERED  
PHYSIOTHERAPISTS IN NEUROLOGY**

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**Independent examiner's report to the trustees of Association Of Chartered Physiotherapists In Neurology ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2018.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached

David J C Barr  
FCA  
Martin and Company  
25 St Thomas Street  
Winchester  
Hampshire  
SO23 9HJ

Date: .....

**ASSOCIATION OF CHARTERED  
PHYSIOTHERAPISTS IN NEUROLOGY  
STATEMENT OF FINANCIAL ACTIVITIES  
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 DECEMBER 2018**

			Period 3.8.17 to 31.12.17 Total funds £
	Notes	Year Ended 31.12.18 Unrestricted fund £	
<b>INCOME AND ENDOWMENTS FROM</b>			
<b>Charitable activities</b>			
Membership fees		117,317	101,756
Conference		80,925	79,016
Courses and database		1,817	-
Investment income	2	213	33
<b>Total</b>		<b>200,272</b>	<b>180,805</b>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Conference		65,579	77,280
Research		7,077	1,332
Synapse/Newsletter/Stroke Guidelines/UK Forum		8,800	6,322
Administrative support		59,980	60,372
Website/advertising		26,400	19,711
<b>Total</b>		<b>167,836</b>	<b>165,017</b>
<b>NET INCOME</b>		<b>32,436</b>	<b>15,788</b>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		<b>198,217</b>	<b>182,429</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>230,653</b>	<b>198,217</b>

**ASSOCIATION OF CHARTERED**  
**PHYSIOTHERAPISTS IN NEUROLOGY**  
**BALANCE SHEET**  
**AT 31 DECEMBER 2018**

		31.12.18	31.12.17
		Unrestricted	Total
		fund	funds
	Notes	£	£
<b>FIXED ASSETS</b>			
Tangible assets	8	4,861	4,103
<b>CURRENT ASSETS</b>			
Debtors	9	1,975	16,071
Cash at bank		<u>226,857</u>	<u>184,764</u>
		228,832	200,835
<b>CREDITORS</b>			
Amounts falling due within one year	10	(3,040)	(6,721)
<b>NET CURRENT ASSETS</b>		<u>225,792</u>	<u>194,114</u>
<b>TOTAL ASSETS LESS CURRENT</b>			
<b>LIABILITIES</b>		<u>230,653</u>	<u>198,217</u>
<b>NET ASSETS</b>		<u>230,653</u>	<u>198,217</u>
<b>FUNDS</b>	11		
Unrestricted funds		<u>230,653</u>	<u>198,217</u>
<b>TOTAL FUNDS</b>		<u>230,653</u>	<u>198,217</u>



**ASSOCIATION OF CHARTERED**  
**PHYSIOTHERAPISTS IN NEUROLOGY**  
**BALANCE SHEET - CONTINUED**  
**AT 31 DECEMBER 2018**

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The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2018 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.
- (b)

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to charitable small companies.

The financial statements were approved by the Board of Trustees on 17 September 2019 and were signed on its behalf by:

Ms J Kileff -Trustee

**ASSOCIATION OF CHARTERED  
PHYSIOTHERAPISTS IN NEUROLOGY  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2018**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 25% on reducing balance
Computer equipment	- 33.33% straight line

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**2. INVESTMENT INCOME**

	<b>Year Ended</b>	<b>Period</b>
	<b>31.12.18</b>	<b>3.8.17</b>
	<b>£</b>	<b>to</b>
		<b>31.12.17</b>
	<b>£</b>	<b>£</b>
Deposit account interest	<u>213</u>	<u>33</u>

**ASSOCIATION OF CHARTERED  
PHYSIOTHERAPISTS IN NEUROLOGY  
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 DECEMBER 2018**

**3. SUPPORT COSTS**

	<b>Management</b>	<b>Finance</b>	<b>Governance costs</b>	<b>Totals</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Administrative support	<u>54,755</u>	<u>1,452</u>	<u>3,773</u>	<u>59,980</u>

Support costs, included in the above, are as follows:

**Management**

	<b>Year Ended 31.12.18 Administrative support</b>	<b>Period 3.8.17 to 31.12.17 Total activities</b>
	<b>£</b>	<b>£</b>
Wages	28,600	-
Pensions	338	-
Insurance	128	1,596
Office expenses	5,210	2,918
Sundries	6,498	5,615
Travelling	12,127	20,151
Depreciation	<u>1,854</u>	<u>1,368</u>
	<u>54,755</u>	<u>31,648</u>

**Finance**

	<b>Year Ended 31.12.18 Administrative support</b>	<b>Period 3.8.17 to 31.12.17 Total activities</b>
	<b>£</b>	<b>£</b>
Bank charges	<u>1,452</u>	<u>1,474</u>

**Governance costs**

	<b>Year Ended 31.12.18 Administrative support</b>	<b>Period 3.8.17 to 31.12.17 Total activities</b>
	<b>£</b>	<b>£</b>
Independent examiner's fees	3,000	3,000
Professional fees	<u>773</u>	<u>24,250</u>
	<u>3,773</u>	<u>27,250</u>

**ASSOCIATION OF CHARTERED  
PHYSIOTHERAPISTS IN NEUROLOGY  
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 DECEMBER 2018**

**4. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	Year Ended 31.12.18 £	Period 3.8.17 to 31.12.17 £
Depreciation - owned assets	<u>1,854</u>	<u>1,368</u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2018 nor for the period ended 31 December 2017.

**Trustees' expenses**

There were £4,309 trustees' travelling expenses paid for the year ended 31 December 2018 and £4,820 for the year ended 31 December 2017.

**6. STAFF COSTS**

No employees received emoluments in excess of £60,000.

**7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
<b>Charitable activities</b>	
Membership fees	101,756
Conference	79,016
Investment income	33
<b>Total</b>	<u>180,805</u>
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Conference	77,280
Research	1,332
Synapse/Newsletter/Stroke Guidelines/UK Forum	6,322
Administrative support	60,372
Website/advertising	19,711
<b>Total</b>	<u>165,017</u>
<b>NET INCOME</b>	<u>15,788</u>

**ASSOCIATION OF CHARTERED  
PHYSIOTHERAPISTS IN NEUROLOGY  
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 DECEMBER 2018**

**7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted fund £
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	182,429
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>198,217</u>

**8. TANGIBLE FIXED ASSETS**

	Plant and machinery £	Computer equipment £	Totals £
<b>COST</b>			
At 1 January 2018	5,471	-	5,471
Additions	<u>510</u>	<u>2,102</u>	<u>2,612</u>
At 31 December 2018	<u>5,981</u>	<u>2,102</u>	<u>8,083</u>
<b>DEPRECIATION</b>			
At 1 January 2018	1,368	-	1,368
Charge for year	<u>1,153</u>	<u>701</u>	<u>1,854</u>
At 31 December 2018	<u>2,521</u>	<u>701</u>	<u>3,222</u>
<b>NET BOOK VALUE</b>			
At 31 December 2018	<u>3,460</u>	<u>1,401</u>	<u>4,861</u>
At 31 December 2017	<u>4,103</u>	<u>-</u>	<u>4,103</u>

**9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.18 £	31.12.17 £
Prepayments and accrued income	<u>1,975</u>	<u>16,071</u>

**10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.18 £	31.12.17 £
Tax	40	-
Other creditors	-	3,517
Accrued expenses	<u>3,000</u>	<u>3,204</u>
	<u>3,040</u>	<u>6,721</u>

**ASSOCIATION OF CHARTERED  
PHYSIOTHERAPISTS IN NEUROLOGY  
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 DECEMBER 2018**

**11. MOVEMENT IN FUNDS**

	At 1.1.18 £	Net movement in funds £	At 31.12.18 £
<b>Unrestricted funds</b>			
General fund	198,217	32,436	230,653
<b>TOTAL FUNDS</b>	<u>198,217</u>	<u>32,436</u>	<u>230,653</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	200,272	(167,836)	32,436
<b>TOTAL FUNDS</b>	<u>200,272</u>	<u>(167,836)</u>	<u>32,436</u>

**Comparatives for movement in funds**

	At 3.8.17 £	Net movement in funds £	At 31.12.17 £
<b>Unrestricted Funds</b>			
General fund	182,429	15,788	198,217
<b>TOTAL FUNDS</b>	<u>182,429</u>	<u>15,788</u>	<u>198,217</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	180,805	(165,017)	15,788
<b>TOTAL FUNDS</b>	<u>180,805</u>	<u>(165,017)</u>	<u>15,788</u>

**12. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2018.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.