Charity number 1207425

World Physiotherapy

(A Charitable Incorporated Organisation)

Annual Report and Financial Statements

For the year to 31 December 2025

Contents	Page number
Legal and administrative information	1
Report of the Trustees	2
Statement of trustees' responsibilities	3
Receipts and payments account	4
Balance Sheet	5
Notes forming part of the financial statements	6

Legal & administrative Information

TRUSTEES:
The Trustees shown below have held office during the whole of the period from 1st January 2025 to the date of this report except as indicated:

Michel Landry	
Stacy de Gale	(to June 2025)
Karim Alvis Gomez	(to June 2025)
Nirit Rotem	(to June 2025)
Suh-Fang Jeng	
Jean Damascene Gasherebuka	
Yasushi Uchiyama	
Oscar Ariel Ronzio	(from July 2025)
Constance Schlegl	(from July 2025)
Sibyl Edward	(from July 2025)

REGISTERED ADDRESS: 2 Communications Rd
Greenham Business Park
Newbury
RG19 6AB

REGISTERED NUMBER: 1207425 (England and Wales)

P

Trustees Report

The Trustees present their annual report and accounts for the year ended 31st December 2025. During this period, the charity was dormant.

Structure, governance and management
The Charity is constituted as a Charitable Incorporated Organisation (CIO), registered with the Charity Commission on 13th March 2024. It was set up by the trustees of World Confederation for Physical Therapy ("WCPT" – charity number 234307), an unincorporated charity with similar objects, and the same trustees.

Trustees are legally responsible for the governance and management of the charity. Trustees are responsible for setting strategies and policies and ensuring these are implemented.

The charity's trustees have considered the major risks to which the charity is exposed and have reviewed potential risks. Systems and procedures have been put in place to manage the risks and to mitigate any adverse outcomes.

Objectives and activities
The constitution defines the charity's objects as being:

To preserve, protect and promote the good health of the general public in particular by promoting good practice and high standards in the field of physiotherapy, including by:

Promoting high standards in the practice and application of physiotherapy globally;
Encouraging the development of national physiotherapy associations and supporting those associations to deliver physiotherapy to a high standard for the benefit of patients and the public;
Organising international congresses of physiotherapists representing national physiotherapy associations, encouraging communication and the exchange of information with a view to raising standards of practice;
Promoting the health and wellbeing of global populations;
Representing and advocating for physiotherapy internationally by educating the general public in the subject of physiotherapy.

Financial review
No operating transactions took place during the period. WCPT made a small initial cash transfer to each of the 3 bank accounts which will be used by the CIO. This initial funding is shown in the financial statements as a liability to WCPT.

Future plans
In July 2023 the members of WCPT agreed to register the CIO. The intention is that once the CIO has been fully set up ready to be operational, WCPT will transfer all its existing assets and undertakings to the CIO. There is no set timetable for the transfer – and the CIO will remain passive until such time as all assets are transferred from WCPT to the CIO.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

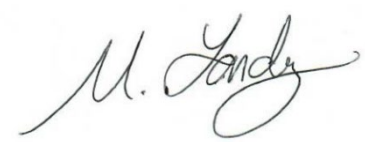
The Trustees are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & 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 these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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 trust deed. 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.

This report was approved by the trustees on 23rd June 2026 and signed on their behalf by:





Michel Landry – Trustee

Suh-Fang Jeng - Trustee

Date: 23rd June 2026

World Physiotherapy

Receipts and Payments for the period to 31st December 2025

	2025	2024
	£	£
Receipts		
Transfer from related party	1,319	0
Total receipts	**1,319**	**0**
Payments		
Bank charges	3	0
Total payments	**3**	**0**
Net receipts/(payments)	**1,316**	**0**
Cash funds at year end	**1,316**	**0**

World Physiotherapy

Balance Sheet as at 31st December 2025

	2025	2024
	£	£
Current Assets		
Debtors	0	0
Cash at bank and in hand	1,316	0
Total current assets	**1,316**	**0**
Creditors		
Amounts falling due within one year	1,316	0
Net current assets	**0**	**0**
Total Assets less current liabilities		
Creditors: amounts failing due after more than one year	0	0
Provision for liabilities	0	0
Total net assets (liabilities)	**0**	**0**
Net Assets (Liabilities)	**0**	**0**

Approved and authorised for issue by the Board of Trustees on 23rd June 2026 and signed on its behalf by:





Michel Landry – Trustee

Suh-Fang Jeng - Trustee

Date: 23rd June 2026

Notes forming part of the financial statements for the period ending 31st December 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The accounts have been prepared in accordance with the receipts and payments basis set out in Charity Commission guidance.

Charity status
World Physiotherapy was registered with the Charity Commission as a Charitable Incorporated Organisation (CIO) on 13th March 2024.

Fund accounting
General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of any such restricted fund is set out in the notes to the financial statements.

Receipts
All incoming resources are included in the Receipts & Payment Accounts when the charity actually obtains legally entitled income.

Payments
All expenditure is accounted for on payments basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources.

Member liabilities
The members of the CIO have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities.

Debt outstanding
There are no debts outstanding at the date the statement of assets and liabilities which are owed by World Physiotherapy and which is secured by an express charge on any of the assets of World Physiotherapy.

Turnover
Turnover represents income from all activities of the charity, net of taxes. Income receivable in respect of future deliverables (including event income) is treated as deferred income until the event has taken place or the service has been provided.

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 date of transaction. Exchange differences are taken into account in the financial statements.

2. TRUSTEES
The charity is controlled by the trustees. During the year the Trustees received no emoluments nor incurred any expenses.

3. RELATED PARTIES

World Confederation for Physical Therapy (“WCPT”) is regarded by the Trustees as being the company's ultimate parent. WCPT is a charity (number 234307) registered with the Charity Commission for England & Wales.