

# INSTITUTE OF CLASSICAL OSTEOPATHY

England & Wales · Charity number 1020193

## Details

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Other names	ICO
Status	Registered
Legal form	Charitable company
Company number	<a href="#">02755034</a>
Registered	1993-04-26
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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**Address** Institute of Classical Osteopathy  
Timber Top  
148 Bridge Road  
Sarisbury Green  
Southampton  
SO31 7EJ

**Phone** 07506064906

**Email** [icofrontdesk@gmail.com](mailto:icofrontdesk@gmail.com)

**Website** [www.classical-osteopathy.org](http://www.classical-osteopathy.org)

## Activities

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**Objects:** THE PROMOTION AND ADVANCEMENT OF THE ART AND SCIENCE OF CLASSICAL OSTEOPATHY

**Activities:** Education/Training- including production of literature and dvd production (in process)Medical/Health/Sickness

## Classification

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- **How:** Provides Human Resources, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives
- **Who:** Other Defined Groups, The General Public/mankind

## Geography

- Surrey
- West Sussex
- Throughout London

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-09-30	£70,473	£69,911	-	-
2023-09-30	£76,475	£45,883	-	-
2022-09-30	£32,097	£26,768	-	-
2021-09-30	£29,719	£24,399	-	-
2020-09-30	£77,694	£119,748	-	-

## Trustees

Name	Role	Appointed
<b>Robert Michael Cartwright</b>	Chair	2024-03-15
BHOPINDER CHAGGAR		2013-07-10
Benjamin John ADAMS		2020-04-12
CHRISTOPHER BATTEN		
Diego Gomez Etayo		2017-07-01
HENRY LEE DO		
Sian Almandras		2024-03-19

**INSTITUTE OF CLASSICAL OSTEOPATHY**

England & Wales - Charity number 1020193

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# Accounts

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**REGISTERED COMPANY NUMBER: 02755034 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1020193**

Report of the Trustees and  
Unaudited Financial Statements  
for the Year Ended 30 September 2024  
for  
THE INSTITUTE OF CLASSICAL OSTEOPATHY

McLean Reid  
Chartered Accountants  
1 Forstal Road  
Aylesford  
Kent  
ME20 7AU

THE INSTITUTE OF CLASSICAL OSTEOPATHY

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for the Year Ended 30 September 2024

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# THE INSTITUTE OF CLASSICAL OSTEOPATHY

## Report of the Trustees for the Year Ended 30 September 2024

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 30 September 2024. 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 2019).

### **OBJECTIVES AND ACTIVITIES**

#### **Objectives and aims**

The objectives of the charity are the promotion and advancement of classical osteopathy.

### **ACHIEVEMENT AND PERFORMANCE**

#### **Charitable activities**

During the year the Institute ran a large conference and graduated the first cohort of diploma students in the UK. It developed and ran a new post graduate course in Finland. It also helped deliver a diploma course in Italy and a post graduate course in Spain. In terms of membership the Institute had a slight drop in numbers.

### **FINANCIAL REVIEW**

#### **Principal funding sources**

The main sources of income the charity receives are the fees for providing post graduate courses, conferences, workshops, etc. and annual subscription fees. The UK diploma in classical osteopathy course spans a twenty month cycle and seminars are often paid for just before each seminar. This means that there can be 6 seminars in one financial year and 2 in the next which effects financial reporting.

#### **Reserves policy**

The Institute requires reasonable reserves to fund large gatherings of practitioners to develop and deliver post graduate courses, conferences, workshops, etc. and generally to enable the delivery of educational events which may not always be self-financing.

#### **Going concern**

The ICO has invested resources in developing a presence throughout Europe, further developing relationships with the Littlejohn Centre in Ireland and the Atlas School of Osteopathy in Finland in particular. The trustees feel that developing links with like-minded educational institutions around Europe is crucial to increasing the ICOs reach.

In the UK we have successfully ran and completed the first diploma course and will run a second beginning in October 2024. We will look at implementing systems that may enable higher membership retention going forwards.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

#### **Recruitment and appointment of new trustees**

In the event of any of the current trustees resigning, the remaining trustees would look to a further appointee who has shown interest and commitment over several years towards the charity.

### **REFERENCE AND ADMINISTRATIVE DETAILS**

#### **Registered Company number**

02755034 (England and Wales)

#### **Registered Charity number**

1020193

#### **Registered office**

Timber Top  
148 Bridge Road  
Sarisbury Green  
Southampton  
Hampshire  
SO31 7EJ

THE INSTITUTE OF CLASSICAL OSTEOPATHY

Report of the Trustees  
for the Year Ended 30 September 2024

**Trustees**

Mr C P Batten Trustee  
Mr H Lee Trustee  
Miss B Chaggar Osteopath  
Mr D Gomez Etayo Osteopath  
Mr B J Adams Osteopath  
Mr R M Cartwright Chairman

**Independent Examiner**

A M Reid FCA  
McLean Reid  
Chartered Accountants  
1 Forstal Road  
Aylesford  
Kent  
ME20 7AU

Approved by order of the board of trustees on 27 June 2025 and signed on its behalf by:



Mr R M Cartwright - Trustee

Independent Examiner's Report to the Trustees of  
THE INSTITUTE OF CLASSICAL OSTEOPATHY

**Independent examiner's report to the trustees of THE INSTITUTE OF CLASSICAL OSTEOPATHY ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 September 2024.

**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.



A M Reid FCA

McLean Reid  
Chartered Accountants  
1 Forstal Road  
Aylesford  
Kent  
ME20 7AU

27 June 2025

THE INSTITUTE OF CLASSICAL OSTEOPATHY

Statement of Financial Activities  
for the Year Ended 30 September 2024

	Notes	2024 Unrestricted fund £	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		-	85
Other trading activities	2	70,119	76,265
Investment income	3	354	125
<b>Total</b>		<u>70,473</u>	<u>76,475</u>
<b>EXPENDITURE ON</b>			
Raising funds		50,365	32,721
<b>Charitable activities</b>			
Promotion and advancement of classical osteopathy		19,546	13,162
<b>Total</b>		<u>69,911</u>	<u>45,883</u>
<b>NET INCOME</b>		562	30,592
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		59,843	29,251
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>60,405</u></u>	<u><u>59,843</u></u>

THE INSTITUTE OF CLASSICAL OSTEOPATHY

Balance Sheet  
30 September 2024

	Notes	2024 Unrestricted fund £	2023 Total funds £
<b>FIXED ASSETS</b>			
Intangible assets	7	13	16
Tangible assets	8	746	878
		<u>759</u>	<u>894</u>
<b>CURRENT ASSETS</b>			
Debtors	9	2,945	2,790
Cash at bank		60,802	63,096
		<u>63,747</u>	<u>65,886</u>
<b>CREDITORS</b>			
Amounts falling due within one year	10	(4,101)	(6,937)
		<u>59,646</u>	<u>58,949</u>
<b>NET CURRENT ASSETS</b>			
		<u>59,646</u>	<u>58,949</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>60,405</u>	<u>59,843</u>
<b>NET ASSETS</b>		<u>60,405</u>	<u>59,843</u>
<b>FUNDS</b>	11		
Unrestricted funds		<u>60,405</u>	<u>59,843</u>
<b>TOTAL FUNDS</b>		<u>60,405</u>	<u>59,843</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2024 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
- (b) 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.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 27 June 2025 and were signed on its behalf by:



Mr R M Cartwright - Trustee

## THE INSTITUTE OF CLASSICAL OSTEOPATHY

### Notes to the Financial Statements for the Year Ended 30 September 2024

#### 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 2019)', 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.

The trustees consider that there are no material uncertainties related to events or conditions that may cast significant doubt about the ability of the charity to continue as a going concern.

##### **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.

##### **Trade marks**

Amortisation is provided at a rate of 15% on reducing balance in order to write off each asset over its estimated useful life.

##### **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 - 15% on reducing balance

##### **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.

#### 2. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Subscriptions and meetings	5,419	5,466
Book and video sales	1,899	8,975
Income from courses held	62,801	61,824
	<u>70,119</u>	<u>76,265</u>

THE INSTITUTE OF CLASSICAL OSTEOPATHY

Notes to the Financial Statements - continued  
for the Year Ended 30 September 2024

**3. INVESTMENT INCOME**

	2024	2023
	£	£
Interest received	354	125
	<u>          </u>	<u>          </u>

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

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

	2024	2023
	£	£
Depreciation - owned assets	132	155
Patents and licences amortisation	3	3
	<u>          </u>	<u>          </u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

During the year, trustees received £1,764 (2023: £9,773) as fees for lecturing to students.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 30 September 2024 nor for the year ended 30 September 2023.

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

	Unrestricted fund
	£
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	85
Other trading activities	76,265
Investment income	125
<b>Total</b>	<u>76,475</u>
 <b>EXPENDITURE ON</b>	
Raising funds	32,721
 <b>Charitable activities</b>	
Promotion and advancement of classical osteopathy	13,162
<b>Total</b>	<u>45,883</u>
 <b>NET INCOME</b>	 30,592
 <b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	29,251
 <b>TOTAL FUNDS CARRIED FORWARD</b>	 <u>59,843</u>

THE INSTITUTE OF CLASSICAL OSTEOPATHY

Notes to the Financial Statements - continued  
for the Year Ended 30 September 2024

**7. INTANGIBLE FIXED ASSETS**

	Patents and licences £
<b>COST</b>	
At 1 October 2023 and 30 September 2024	170
<b>AMORTISATION</b>	
At 1 October 2023	154
Charge for year	3
At 30 September 2024	157
<b>NET BOOK VALUE</b>	
At 30 September 2024	13
At 30 September 2023	16

**8. TANGIBLE FIXED ASSETS**

	Plant and machinery £
<b>COST</b>	
At 1 October 2023 and 30 September 2024	14,469
<b>DEPRECIATION</b>	
At 1 October 2023	13,591
Charge for year	132
At 30 September 2024	13,723
<b>NET BOOK VALUE</b>	
At 30 September 2024	746
At 30 September 2023	878

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

	2024 £	2023 £
Trade debtors	2,945	2,790

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

	2024 £	2023 £
Accrued expenses	4,101	6,937

**11. MOVEMENT IN FUNDS**

	At 1.10.23 £	Net movement in funds £	At 30.9.24 £
<b>Unrestricted funds</b>			
General fund	59,843	562	60,405
<b>TOTAL FUNDS</b>	59,843	562	60,405

THE INSTITUTE OF CLASSICAL OSTEOPATHY

Notes to the Financial Statements - continued  
for the Year Ended 30 September 2024

11. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	70,473	(69,911)	562
<b>TOTAL FUNDS</b>	<u>70,473</u>	<u>(69,911)</u>	<u>562</u>

Comparatives for movement in funds

	At 1.10.22 £	Net movement in funds £	At 30.9.23 £
<b>Unrestricted funds</b>			
General fund	29,251	30,592	59,843
<b>TOTAL FUNDS</b>	<u>29,251</u>	<u>30,592</u>	<u>59,843</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	76,475	(45,883)	30,592
<b>TOTAL FUNDS</b>	<u>76,475</u>	<u>(45,883)</u>	<u>30,592</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.10.22 £	Net movement in funds £	At 30.9.24 £
<b>Unrestricted funds</b>			
General fund	29,251	31,154	60,405
<b>TOTAL FUNDS</b>	<u>29,251</u>	<u>31,154</u>	<u>60,405</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	146,948	(115,794)	31,154
<b>TOTAL FUNDS</b>	<u>146,948</u>	<u>(115,794)</u>	<u>31,154</u>

THE INSTITUTE OF CLASSICAL OSTEOPATHY

Notes to the Financial Statements - continued  
for the Year Ended 30 September 2024

**12. RELATED PARTY DISCLOSURES**

Related party transactions are recorded in note 5 to the financial statements.

**INSTITUTE OF CLASSICAL OSTEOPATHY**

England & Wales - Charity number 1020193

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# Accounts

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**REGISTERED COMPANY NUMBER: 02755034 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1020193**

**Report of the Trustees and**  
**Unaudited Financial Statements**  
**for the Year Ended 30 September 2023**  
**for**  
**THE INSTITUTE OF CLASSICAL OSTEOPATHY**

McLean Reid  
Chartered Accountants  
1 Forstal Road  
Aylesford  
Kent  
ME20 7AU

**THE INSTITUTE OF CLASSICAL OSTEOPATHY**

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for the Year Ended 30 September 2023**

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**THE INSTITUTE OF CLASSICAL OSTEOPATHY (Registered number: 02755034)**

**Report of the Trustees  
for the Year Ended 30 September 2023**

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 30 September 2023. 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 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The objectives of the charity are the promotion and advancement of classical osteopathy.

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

During the year the Institute continued to grow in membership, gaining greater and wider interests world-wide.

**FINANCIAL REVIEW**

**Principal funding sources**

The main sources of income the charity receives are the donations for providing post graduate courses, conferences, workshops, treatments, etc. and annual subscription fees.

**Reserves policy**

The Institute requires reasonable reserves to fund large gatherings of practitioners to develop and deliver post graduate courses, conferences, workshops, etc. and generally to enable the delivery of educational events which may not always be self-financing.

**Going concern**

The ICO has invested resources in developing a presence throughout Europe. Working in partnership with the Littlejohn Centre in Ireland, the ICO has opened an undergraduate course in Ireland. The Institute has also developed relationships with a school in Finland where a post graduate diploma course has been opened. The trustees feel that developing links with like-minded educational institutions around Europe is crucial to increasing the ICOs reach.

In the UK we have secured a new premises at a cost that ensures long term stability of the course. We have also put considerable effort into running our first in-person conference post pandemic which celebrates the organisations 70th anniversary.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**Recruitment and appointment of new trustees**

In the event of any of the current trustees resigning, the remaining trustees would look to a further appointee who has shown interest and commitment over several years towards the charity.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

02755034 (England and Wales)

**Registered Charity number**

1020193

**Registered office**

Timber Top  
148 Bridge Road  
Sarisbury Green  
Southampton  
Hampshire  
SO31 7EJ

**Trustees**

Mr C P Batten Trustee  
Mr H Lee Trustee  
Miss B Chaggar Osteopath  
Mr D Gomez Etayo Osteopath  
Mr B J Adams Osteopath  
Mr R M Cartwright Osteopath

**Report of the Trustees**  
**for the Year Ended 30 September 2023**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

A M Reid FCA  
McLean Reid  
Chartered Accountants  
1 Forstal Road  
Aylesford  
Kent  
ME20 7AU

Approved by order of the board of trustees on 31 January 2024 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'H Lee', written over a horizontal line.

Mr H Lee - Trustee

**Independent Examiner's Report to the Trustees of  
THE INSTITUTE OF CLASSICAL OSTEOPATHY**

**Independent examiner's report to the trustees of THE INSTITUTE OF CLASSICAL OSTEOPATHY ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 September 2023.

**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.



A M Reid FCA

McLean Reid  
Chartered Accountants  
1 Forstal Road  
Aylesford  
Kent  
ME20 7AU

1 February 2024

**THE INSTITUTE OF CLASSICAL OSTEOPATHY**

**Statement of Financial Activities  
for the Year Ended 30 September 2023**

	Notes	2023 Unrestricted fund £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		85	-
Other trading activities	2	76,265	32,093
Investment income	3	125	4
<b>Total</b>		<u>76,475</u>	<u>32,097</u>
<b>EXPENDITURE ON</b>			
Raising funds		32,721	16,383
<b>Charitable activities</b>			
Promotion and advancement of classical osteopathy		13,162	10,385
<b>Total</b>		<u>45,883</u>	<u>26,768</u>
<b>NET INCOME</b>		30,592	5,329
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		29,251	23,922
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>59,843</u></u>	<u><u>29,251</u></u>

The notes form part of these financial statements

**THE INSTITUTE OF CLASSICAL OSTEOPATHY (Registered number: 02755034)**

**Balance Sheet  
30 September 2023**

	Notes	2023 Unrestricted fund £	2022 Total funds £
<b>FIXED ASSETS</b>			
Intangible assets	7	16	19
Tangible assets	8	878	1,033
		<u>894</u>	<u>1,052</u>
<b>CURRENT ASSETS</b>			
Debtors	9	2,790	3,837
Cash at bank		63,096	50,522
		<u>65,886</u>	<u>54,359</u>
<b>CREDITORS</b>			
Amounts falling due within one year	10	(6,937)	(26,160)
		<u>58,949</u>	<u>28,199</u>
<b>NET CURRENT ASSETS</b>			
		<u>58,949</u>	<u>28,199</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>59,843</u>	<u>29,251</u>
<b>NET ASSETS</b>		<u>59,843</u>	<u>29,251</u>
<b>FUNDS</b>	11		
Unrestricted funds		<u>59,843</u>	<u>29,251</u>
<b>TOTAL FUNDS</b>		<u>59,843</u>	<u>29,251</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2023 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
- (b) 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.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 31 January 2024 and were signed on its behalf by:

  
Mr D Gomez E Mayo - Trustee

## **THE INSTITUTE OF CLASSICAL OSTEOPATHY**

### **Notes to the Financial Statements for the Year Ended 30 September 2023**

#### **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 2019)', 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.

The trustees consider that there are no material uncertainties related to events or conditions that may cast significant doubt about the ability of the charity to continue as a going concern.

##### **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.

##### **Trade marks**

Amortisation is provided at a rate of 15% on reducing balance in order to write off each asset over its estimated useful life.

##### **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 - 15% on reducing balance

##### **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.

#### **2. OTHER TRADING ACTIVITIES**

	2023	2022
	£	£
Subscriptions and meetings	5,466	6,468
Book and video sales	8,975	8,897
Income from courses held	61,824	16,728
	<u>76,265</u>	<u>32,093</u>

**THE INSTITUTE OF CLASSICAL OSTEOPATHY**

**Notes to the Financial Statements - continued**  
**for the Year Ended 30 September 2023**

**3. INVESTMENT INCOME**

	2023	2022
	£	£
Interest received	125	4
	<u>125</u>	<u>4</u>

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

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

	2023	2022
	£	£
Depreciation - owned assets	155	182
Patents and licences amortisation	3	3
	<u>158</u>	<u>185</u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

During the year, trustees received £9,773 (2022: £7,067) as fees for lecturing to students.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 30 September 2023 nor for the year ended 30 September 2022.

During the year the trustees were re-imbursed £nil (2021: £nil) in expenses.

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

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Other trading activities	32,093
Investment income	4
<b>Total</b>	<u>32,097</u>
<b>EXPENDITURE ON</b>	
Raising funds	16,383
<b>Charitable activities</b>	
Promotion and advancement of classical osteopathy	10,385
<b>Total</b>	<u>26,768</u>
<b>NET INCOME</b>	5,329
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	23,922
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>29,251</u></u>

**THE INSTITUTE OF CLASSICAL OSTEOPATHY**

**Notes to the Financial Statements - continued  
for the Year Ended 30 September 2023**

**7. INTANGIBLE FIXED ASSETS**

	Patents and licences £
<b>COST</b>	
At 1 October 2022 and 30 September 2023	170
<b>AMORTISATION</b>	
At 1 October 2022	151
Charge for year	3
At 30 September 2023	154
<b>NET BOOK VALUE</b>	
At 30 September 2023	16
At 30 September 2022	19

**8. TANGIBLE FIXED ASSETS**

	Plant and machinery £
<b>COST</b>	
At 1 October 2022 and 30 September 2023	14,469
<b>DEPRECIATION</b>	
At 1 October 2022	13,436
Charge for year	155
At 30 September 2023	13,591
<b>NET BOOK VALUE</b>	
At 30 September 2023	878
At 30 September 2022	1,033

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

	2023 £	2022 £
Trade debtors	2,790	3,511
Prepayments	-	326
	<u>2,790</u>	<u>3,837</u>

**THE INSTITUTE OF CLASSICAL OSTEOPATHY**

**Notes to the Financial Statements - continued  
for the Year Ended 30 September 2023**

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

	2023 £	2022 £
Deferred income	-	19,133
Accrued expenses	6,937	7,027
	<u>6,937</u>	<u>26,160</u>

**11. MOVEMENT IN FUNDS**

	At 1.10.22 £	Net movement in funds £	At 30.9.23 £
<b>Unrestricted funds</b>			
General fund	29,251	30,592	59,843
	<u>29,251</u>	<u>30,592</u>	<u>59,843</u>
<b>TOTAL FUNDS</b>	<u>29,251</u>	<u>30,592</u>	<u>59,843</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	76,475	(45,883)	30,592
	<u>76,475</u>	<u>(45,883)</u>	<u>30,592</u>
<b>TOTAL FUNDS</b>	<u>76,475</u>	<u>(45,883)</u>	<u>30,592</u>

**Comparatives for movement in funds**

	At 1.10.21 £	Net movement in funds £	At 30.9.22 £
<b>Unrestricted funds</b>			
General fund	23,922	5,329	29,251
	<u>23,922</u>	<u>5,329</u>	<u>29,251</u>
<b>TOTAL FUNDS</b>	<u>23,922</u>	<u>5,329</u>	<u>29,251</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	32,097	(26,768)	5,329
	<u>32,097</u>	<u>(26,768)</u>	<u>5,329</u>
<b>TOTAL FUNDS</b>	<u>32,097</u>	<u>(26,768)</u>	<u>5,329</u>

**THE INSTITUTE OF CLASSICAL OSTEOPATHY**

**Notes to the Financial Statements - continued**  
**for the Year Ended 30 September 2023**

**11. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.10.21 £	Net movement in funds £	At 30.9.23 £
<b>Unrestricted funds</b>			
General fund	23,922	35,921	59,843
<b>TOTAL FUNDS</b>	<u>23,922</u>	<u>35,921</u>	<u>59,843</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	108,572	(72,651)	35,921
<b>TOTAL FUNDS</b>	<u>108,572</u>	<u>(72,651)</u>	<u>35,921</u>

**12. RELATED PARTY DISCLOSURES**

Related party transactions are recorded in note 5 to the financial statements.

**INSTITUTE OF CLASSICAL OSTEOPATHY**

England & Wales - Charity number 1020193

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# Accounts

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REGISTERED COMPANY NUMBER: 02755034 (England and Wales)  
REGISTERED CHARITY NUMBER: 1020193

Report of the Trustees and  
Unaudited Financial Statements  
for the Year Ended 30 September 2022  
for  
THE INSTITUTE OF CLASSICAL OSTEOPATHY

McLean Reid  
Chartered Accountants  
1 Forstal Road  
Aylesford  
Kent  
ME20 7AU

THE INSTITUTE OF CLASSICAL OSTEOPATHY

Contents of the Financial Statements  
for the Year Ended 30 September 2022

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Report of the Trustees  
for the Year Ended 30 September 2022

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 30 September 2022. 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 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The objectives of the charity are the promotion and advancement of classical osteopathy.

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

During the year the Institute continued to grow in membership, gaining greater and wider interests world-wide.

**FINANCIAL REVIEW**

**Principal funding sources**

The main sources of income the charity receives are the donations for providing post graduate courses, conferences, workshops, treatments, etc. and annual subscription fees.

**Reserves policy**

The Institute requires reasonable reserves to fund large gatherings of practitioners to develop and deliver post graduate courses, conferences, workshops, etc. and generally to enable the delivery of educational events which may not always be self-financing.

**Going concern**

The Institute has spent a considerable amount of time during the lockdown caused by Covid19, updating the courses. For the future, a great deal of the modules will take place online with four seminars in person per year in rented locations. The trustees hope this, along with a drive in sales will prevent the Institute's reserves depleting further and consequently the trustees believe the Institute remains a going concern.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**Recruitment and appointment of new trustees**

In the event of any of the current trustees resigning, the remaining trustees would look to a further appointee who has shown interest and commitment over several years towards the charity.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

02755034 (England and Wales)

**Registered Charity number**

1020193

**Registered office**

Timber Top  
148 Bridge Road  
Sarisbury Green  
Southampton  
Hampshire  
SO31 7EJ

**Trustees**

Mr C P Batten Trustee  
Mr H Lee Trustee  
Miss B Chaggar Osteopath  
Mr D Gomez Etayo Osteopath  
Mr B J Adams Osteopath

THE INSTITUTE OF CLASSICAL OSTEOPATHY

Report of the Trustees  
for the Year Ended 30 September 2022

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

A M Reid FCA

McLean Reid

Chartered Accountants

1 Forstal Road

Aylesford

Kent

ME20 7AU

Approved by order of the board of trustees on 28 June 2023 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'H Lee', with a horizontal line underneath it.

Mr H Lee - Trustee

Independent Examiner's Report to the Trustees of  
THE INSTITUTE OF CLASSICAL OSTEOPATHY

**Independent examiner's report to the trustees of THE INSTITUTE OF CLASSICAL OSTEOPATHY ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 September 2022.

**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.



A M Reid FCA

McLean Reid  
Chartered Accountants  
1 Forstal Road  
Aylesford  
Kent  
ME20 7AU

29 June 2023

THE INSTITUTE OF CLASSICAL OSTEOPATHY

Statement of Financial Activities  
for the Year Ended 30 September 2022

	Notes	2022 Unrestricted fund £	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		-	50
Other trading activities	2	32,093	29,719
Investment income	3	4	1
<b>Total</b>		<u>32,097</u>	<u>29,770</u>
 <b>EXPENDITURE ON</b>			
Raising funds		16,383	12,522
<b>Charitable activities</b>			
Promotion and advancement of classical osteopathy		10,385	11,877
<b>Total</b>		<u>26,768</u>	<u>24,399</u>
 <b>NET INCOME</b>		 5,329	 5,371
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		23,922	18,551
 <b>TOTAL FUNDS CARRIED FORWARD</b>		 <u>29,251</u>	 <u>23,922</u>

The notes form part of these financial statements

THE INSTITUTE OF CLASSICAL OSTEOPATHY

Balance Sheet  
30 September 2022

	Notes	2022 Unrestricted fund £	2021 Total funds £
<b>FIXED ASSETS</b>			
Intangible assets	7	19	22
Tangible assets	8	1,033	1,215
		<u>1,052</u>	<u>1,237</u>
<b>CURRENT ASSETS</b>			
Debtors	9	3,837	4,355
Cash at bank		50,522	23,552
		<u>54,359</u>	<u>27,907</u>
<b>CREDITORS</b>			
Amounts falling due within one year	10	(26,160)	(5,222)
		<u>28,199</u>	<u>22,685</u>
<b>NET CURRENT ASSETS</b>			
		<u>28,199</u>	<u>22,685</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>29,251</u>	<u>23,922</u>
<b>NET ASSETS</b>			
		<u>29,251</u>	<u>23,922</u>
<b>FUNDS</b>			
Unrestricted funds	11	29,251	23,922
		<u>29,251</u>	<u>23,922</u>
<b>TOTAL FUNDS</b>			
		<u>29,251</u>	<u>23,922</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2022.

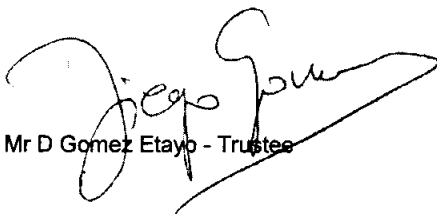
The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2022 in accordance with Section 476 of the Companies Act 2006.

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
- (b) 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.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 28 June 2023 and were signed on its behalf by:

  
 Mr D Gomez Etayo - Trustee

## THE INSTITUTE OF CLASSICAL OSTEOPATHY

### Notes to the Financial Statements for the Year Ended 30 September 2022

#### 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 2019)', 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.

The trustees consider that there are no material uncertainties related to events or conditions that may cast significant doubt about the ability of the charity to continue as a going concern.

##### **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.

##### **Trade marks**

Amortisation is provided at a rate of 15% on reducing balance in order to write off each asset over its estimated useful life.

##### **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 - 15% on reducing balance

##### **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.

#### 2. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Subscriptions and meetings	6,468	10,921
Book and video sales	8,897	6,601
Income from courses held	16,728	11,897
Bench & room hire	-	300
	<u>32,093</u>	<u>29,719</u>

THE INSTITUTE OF CLASSICAL OSTEOPATHY

Notes to the Financial Statements - continued  
for the Year Ended 30 September 2022

**3. INVESTMENT INCOME**

	2022	2021
	£	£
Interest received	4	1
	<u>4</u>	<u>1</u>

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

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

	2022	2021
	£	£
Depreciation - owned assets	182	215
Patents and licences amortisation	3	5
	<u>185</u>	<u>220</u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

During the year, trustees received £7,067 (2021: £4,128) as fees for lecturing to students.

**Trustees' expenses**

During the year the trustees were re-imbursed £nil (2021: £nil) in expenses.

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

	Unrestricted fund
	£
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	50
Other trading activities	29,719
Investment income	1
<b>Total</b>	<u>29,770</u>
 <b>EXPENDITURE ON</b>	
Raising funds	12,522
 <b>Charitable activities</b>	
Promotion and advancement of classical osteopathy	11,877
<b>Total</b>	<u>24,399</u>
 <b>NET INCOME</b>	5,371
 <b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	18,551
 <b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>23,922</u></u>

THE INSTITUTE OF CLASSICAL OSTEOPATHY

Notes to the Financial Statements - continued  
for the Year Ended 30 September 2022

**7. INTANGIBLE FIXED ASSETS**

Patents  
and  
licences  
£

**COST**

At 1 October 2021 and 30 September 2022

170

**AMORTISATION**

At 1 October 2021

148

Charge for year

3

At 30 September 2022

151

**NET BOOK VALUE**

At 30 September 2022

19

At 30 September 2021

22

**8. TANGIBLE FIXED ASSETS**

Plant and  
machinery  
£

**COST**

At 1 October 2021 and 30 September 2022

14,469

**DEPRECIATION**

At 1 October 2021

13,254

Charge for year

182

At 30 September 2022

13,436

**NET BOOK VALUE**

At 30 September 2022

1,033

At 30 September 2021

1,215

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

	2022	2021
	£	£
Trade debtors	3,511	4,029
Prepayments	326	326
	3,837	4,355
	3,837	4,355

THE INSTITUTE OF CLASSICAL OSTEOPATHY

Notes to the Financial Statements - continued  
for the Year Ended 30 September 2022

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade creditors	-	3,482
Deferred income	19,133	-
Accrued expenses	7,027	1,740
	<u>26,160</u>	<u>5,222</u>

11. MOVEMENT IN FUNDS

	At 1.10.21 £	Net movement in funds £	At 30.9.22 £
<b>Unrestricted funds</b>			
General fund	23,922	5,329	29,251
	<u>23,922</u>	<u>5,329</u>	<u>29,251</u>
<b>TOTAL FUNDS</b>	<u>23,922</u>	<u>5,329</u>	<u>29,251</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	32,097	(26,768)	5,329
	<u>32,097</u>	<u>(26,768)</u>	<u>5,329</u>
<b>TOTAL FUNDS</b>	<u>32,097</u>	<u>(26,768)</u>	<u>5,329</u>

Comparatives for movement in funds

	At 1.10.20 £	Net movement in funds £	At 30.9.21 £
<b>Unrestricted funds</b>			
General fund	18,551	5,371	23,922
	<u>18,551</u>	<u>5,371</u>	<u>23,922</u>
<b>TOTAL FUNDS</b>	<u>18,551</u>	<u>5,371</u>	<u>23,922</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	29,770	(24,399)	5,371
	<u>29,770</u>	<u>(24,399)</u>	<u>5,371</u>
<b>TOTAL FUNDS</b>	<u>29,770</u>	<u>(24,399)</u>	<u>5,371</u>

THE INSTITUTE OF CLASSICAL OSTEOPATHY

Notes to the Financial Statements - continued  
for the Year Ended 30 September 2022

**11. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.10.20 £	Net movement in funds £	At 30.9.22 £
<b>Unrestricted funds</b>			
General fund	18,551	10,700	29,251
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>18,551</u>	<u>10,700</u>	<u>29,251</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	61,867	(51,167)	10,700
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>61,867</u>	<u>(51,167)</u>	<u>10,700</u>

**12. RELATED PARTY DISCLOSURES**

Related party transactions are recorded in note 5 to the financial statements.

**INSTITUTE OF CLASSICAL OSTEOPATHY**

England & Wales - Charity number 1020193

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# Accounts

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REGISTERED COMPANY NUMBER: 02755034 (England and Wales)  
REGISTERED CHARITY NUMBER: 1020193

**Report of the Trustees and**  
**Unaudited Financial Statements**  
**for the Year Ended 30 September 2021**  
**for**  
**THE INSTITUTE OF CLASSICAL OSTEOPATHY**  
**A PRIVATE COMPANY LIMITED BY GUARANTEE**

McLean Reid  
Chartered Accountants  
1 Forstal Road  
Aylesford  
Kent  
ME20 7AU

**THE INSTITUTE OF CLASSICAL OSTEOPATHY**  
**A PRIVATE COMPANY LIMITED BY GUARANTEE**

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**for the Year Ended 30 September 2021**

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**THE INSTITUTE OF CLASSICAL OSTEOPATHY  
A PRIVATE COMPANY LIMITED BY GUARANTEE**

**Report of the Trustees  
for the Year Ended 30 September 2021**

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 30 September 2021. 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 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The objectives of the charity are the promotion and advancement of classical osteopathy.

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

During the year the Institute continued to grow in membership, gaining greater and wider interests world-wide.

**FINANCIAL REVIEW**

**Principal funding sources**

The main sources of income the charity receives are the donations for providing post graduate courses, conferences, workshops, treatments, etc. and annual subscription fees.

**Reserves policy**

The Institute requires reasonable reserves to fund large gatherings of practitioners to develop and deliver post graduate courses, conferences, workshops, etc. and generally to enable the delivery of educational events which may not always be self-financing.

**Going concern**

The Institute has spent a considerable amount of time during the lockdown caused by Covid19, updating the courses. For the future, a great deal of the modules will take place online with four seminars in person per year in rented locations. The trustees hope this, along with a drive in sales will prevent the Institute's reserves depleting further and consequently the trustees believe the Institute remains a going concern.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**Recruitment and appointment of new trustees**

In the event of any of the current trustees resigning, the remaining trustees would look to a further appointee who has shown interest and commitment over several years towards the charity.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

02755034 (England and Wales)

**Registered Charity number**

1020193

**Registered office**

Timber Top  
148 Bridge Road  
Sarisbury Green  
Southampton  
Hampshire  
SO31 7EJ

**Trustees**

Mr C P Batten Trustee  
Mr H Lee Trustee  
Miss B Chaggar Osteopath  
Mr D Gomez Etayo Osteopath  
Mr B J Adams Osteopath

**THE INSTITUTE OF CLASSICAL OSTEOPATHY**  
**A PRIVATE COMPANY LIMITED BY GUARANTEE**

**Report of the Trustees**  
**for the Year Ended 30 September 2021**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

A M Reid FCA  
Chartered Accountant  
McLean Reid  
Chartered Accountants  
1 Forstal Road  
Aylesford  
Kent  
ME20 7AU

Approved by order of the board of trustees on 28 June 2022 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'H Lee', is written over a solid horizontal line. The signature is stylized and cursive.

Mr H Lee - Trustee

**Independent Examiner's Report to the Trustees of**  
**THE INSTITUTE OF CLASSICAL OSTEOPATHY**  
**A PRIVATE COMPANY LIMITED BY GUARANTEE**

**Independent examiner's report to the trustees of THE INSTITUTE OF CLASSICAL OSTEOPATHY A PRIVATE COMPANY LIMITED BY GUARANTEE ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 September 2021.

**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.



A M Reid FCA  
Chartered Accountant  
McLean Reid  
Chartered Accountants  
1 Forstal Road  
Aylesford  
Kent  
ME20 7AU

29 June 2022

**THE INSTITUTE OF CLASSICAL OSTEOPATHY  
A PRIVATE COMPANY LIMITED BY GUARANTEE**

**Statement of Financial Activities  
for the Year Ended 30 September 2021**

	Notes	2021 Unrestricted fund £	2020 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		50	-
Other trading activities	2	29,719	55,936
Investment income	3	1	-
<b>Total</b>		29,770	55,936
<b>EXPENDITURE ON</b>			
Raising funds		12,522	67,642
<b>Charitable activities</b>			
Promotion and advancement of classical osteopathy		11,877	11,536
<b>Total</b>		24,399	79,178
<b>NET INCOME/(EXPENDITURE)</b>		5,371	(23,242)
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		18,551	41,793
<b>TOTAL FUNDS CARRIED FORWARD</b>		23,922	18,551

The notes form part of these financial statements

**THE INSTITUTE OF CLASSICAL OSTEOPATHY  
A PRIVATE COMPANY LIMITED BY GUARANTEE**

**Balance Sheet  
30 September 2021**

	Notes	2021 Unrestricted fund £	2020 Total funds £
<b>FIXED ASSETS</b>			
Intangible assets	7	22	27
Tangible assets	8	1,215	1,430
		<hr/>	<hr/>
		1,237	1,457
 <b>CURRENT ASSETS</b>			
Stocks	9	-	2,597
Debtors	10	4,365	1,300
Cash at bank		23,552	16,045
		<hr/>	<hr/>
		27,907	19,942
 <b>CREDITORS</b>			
Amounts falling due within one year	11	(5,222)	(2,848)
		<hr/>	<hr/>
<b>NET CURRENT ASSETS</b>		22,685	17,094
		<hr/>	<hr/>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		23,922	18,551
		<hr/>	<hr/>
<b>NET ASSETS</b>		23,922	18,551
		<hr/>	<hr/>
<b>FUNDS</b>	12		
Unrestricted funds		23,922	18,551
		<hr/>	<hr/>
<b>TOTAL FUNDS</b>		23,922	18,551
		<hr/>	<hr/>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2021 in accordance with Section 476 of the Companies Act 2006.

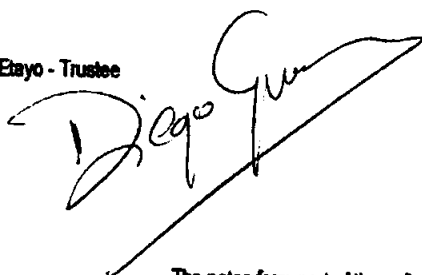
The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) 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.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 28 June 2022 and were signed on its behalf by:

Mr D Gomez Elayo - Trustee



The notes form part of these financial statements

**THE INSTITUTE OF CLASSICAL OSTEOPATHY**  
**A PRIVATE COMPANY LIMITED BY GUARANTEE**

**Notes to the Financial Statements**  
**for the Year Ended 30 September 2021**

**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 2019)', 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.

The trustees consider that there are no material uncertainties related to events or conditions that may cast significant doubt about the ability of the charity to continue as a going concern.

**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.

**Trade marks**

Amortisation is provided at a rate of 15% on reducing balance in order to write off each asset over its estimated useful life.

**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 - 15% on reducing balance

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**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.

**2. OTHER TRADING ACTIVITIES**

	2021	2020
	£	£
Subscriptions and meetings	10,921	6,832
Book and video sales	6,601	12,256
Income from courses held	11,897	33,106
Bench & room hire	300	3,742
	<hr/>	<hr/>
	29,719	55,936
	<hr/>	<hr/>

**THE INSTITUTE OF CLASSICAL OSTEOPATHY**  
**A PRIVATE COMPANY LIMITED BY GUARANTEE**

**Notes to the Financial Statements - continued**  
**for the Year Ended 30 September 2021**

**3. INVESTMENT INCOME**

	2021	2020
Interest received	£ 1	£ -
	<u>1</u>	<u>-</u>

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

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

	2021	2020
Depreciation - owned assets	£ 215	£ 252
Patents and licences amortisation	5	5
	<u>220</u>	<u>257</u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

During the year, trustees received £4,128 (2020: £7,848) as fees for lecturing to students.

**Trustees' expenses**

During the year the trustees were re-imbursed £nil (2020: £693) in expenses.

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

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Other trading activities	55,936
<b>EXPENDITURE ON</b>	
Raising funds	67,642
<b>Charitable activities</b>	
Promotion and advancement of classical osteopathy	11,536
<b>Total</b>	<u>79,178</u>
<b>NET INCOME/(EXPENDITURE)</b>	<u>(23,242)</u>
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	41,793
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>18,551</u></u>

**THE INSTITUTE OF CLASSICAL OSTEOPATHY  
A PRIVATE COMPANY LIMITED BY GUARANTEE**

**Notes to the Financial Statements - continued  
for the Year Ended 30 September 2021**

<b>7. INTANGIBLE FIXED ASSETS</b>		Patents and licences £
<b>COST</b>		
At 1 October 2020 and 30 September 2021		170
<b>AMORTISATION</b>		
At 1 October 2020		143
Charge for year		5
At 30 September 2021		148
<b>NET BOOK VALUE</b>		
At 30 September 2021		22
At 30 September 2020		27
 <b>8. TANGIBLE FIXED ASSETS</b>		 Plant and machinery £
<b>COST</b>		
At 1 October 2020 and 30 September 2021		14,469
<b>DEPRECIATION</b>		
At 1 October 2020		13,039
Charge for year		215
At 30 September 2021		13,254
<b>NET BOOK VALUE</b>		
At 30 September 2021		1,215
At 30 September 2020		1,430
 <b>9. STOCKS</b>		
	2021	2020
	£	£
Stocks	-	2,597
 <b>10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		
	2021	2020
	£	£
Trade debtors	4,029	1,017
Prepayments	326	283
	4,355	1,300

**THE INSTITUTE OF CLASSICAL OSTEOPATHY  
A PRIVATE COMPANY LIMITED BY GUARANTEE**

**Notes to the Financial Statements - continued  
for the Year Ended 30 September 2021**

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

	2021	2020
	£	£
Trade creditors	3,482	1,022
Accrued expenses	1,740	1,826
	5,222	2,848
	5,222	2,848

**12. MOVEMENT IN FUNDS**

	At 1.10.20 £	Net movement in funds £	At 30.9.21 £
<b>Unrestricted funds</b>			
General fund	18,551	5,371	23,922
	18,551	5,371	23,922
<b>TOTAL FUNDS</b>	18,551	5,371	23,922

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	29,770	(24,399)	5,371
	29,770	(24,399)	5,371
<b>TOTAL FUNDS</b>	29,770	(24,399)	5,371

**Comparatives for movement in funds**

	At 1.10.19 £	Net movement in funds £	At 30.9.20 £
<b>Unrestricted funds</b>			
General fund	41,793	(23,242)	18,551
	41,793	(23,242)	18,551
<b>TOTAL FUNDS</b>	41,793	(23,242)	18,551

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	55,936	(79,178)	(23,242)
	55,936	(79,178)	(23,242)
<b>TOTAL FUNDS</b>	55,936	(79,178)	(23,242)

**THE INSTITUTE OF CLASSICAL OSTEOPATHY**  
**A PRIVATE COMPANY LIMITED BY GUARANTEE**

**Notes to the Financial Statements - continued**  
**for the Year Ended 30 September 2021**

**12. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.10.19 £	Net movement in funds £	At 30.9.21 £
<b>Unrestricted funds</b>			
General fund	41,793	(17,871)	23,922
	<u>41,793</u>	<u>(17,871)</u>	<u>23,922</u>
<b>TOTAL FUNDS</b>	<u><u>41,793</u></u>	<u><u>(17,871)</u></u>	<u><u>23,922</u></u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	85,706	(103,577)	(17,871)
	<u>85,706</u>	<u>(103,577)</u>	<u>(17,871)</u>
<b>TOTAL FUNDS</b>	<u><u>85,706</u></u>	<u><u>(103,577)</u></u>	<u><u>(17,871)</u></u>

**13. RELATED PARTY DISCLOSURES**

Related party transactions are recorded in note 5 to the financial statements.

**INSTITUTE OF CLASSICAL OSTEOPATHY**

England & Wales - Charity number 1020193

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# Accounts

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REGISTERED COMPANY NUMBER: 02755034 (England and Wales)  
REGISTERED CHARITY NUMBER: 1020193

**Report of the Trustees and**  
**Unaudited Financial Statements**  
**for the Year Ended 30 September 2019**

**for**

**THE INSTITUTE OF CLASSICAL OSTEOPATHY**  
**A PRIVATE COMPANY LIMITED BY GUARANTEE**

McLean Reid  
Chartered Accountants  
1 Forstal Road  
Aylesford  
Kent  
ME20 7AU

**THE INSTITUTE OF CLASSICAL OSTEOPATHY**  
**A PRIVATE COMPANY LIMITED BY GUARANTEE**

**Contents of the Financial Statements**  
**for the Year Ended 30 September 2019**

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<b>Independent Examiner's Report</b>	3
<b>Statement of Financial Activities</b>	4
<b>Balance Sheet</b>	5
<b>Notes to the Financial Statements</b>	6 to 10
<b>Detailed Statement of Financial Activities</b>	11

**THE INSTITUTE OF CLASSICAL OSTEOPATHY  
A PRIVATE COMPANY LIMITED BY GUARANTEE**

**Report of the Trustees  
for the Year Ended 30 September 2019**

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 30 September 2019. 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 objective of the charity are the promotion and advancement of classical osteopathy.

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

During the year the Institute continued to grow in membership, gaining greater and wider interests world-wide.

**FINANCIAL REVIEW**

**Principal funding sources**

The main sources of income the charity receives are the donations for providing post graduate courses, conferences, workshops, treatments, etc. and annual subscription fees.

**Reserves policy**

The Institute requires reasonable reserves to fund large gatherings of practitioners to develop and deliver post graduate courses, conferences, workshops, etc. and generally to enable the delivery of educational events which may not always be self-financing.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**Recruitment and appointment of new trustees**

In the event of any of the current trustees resigning, the remaining trustees would look to a further appointee who has shown interest and commitment over several years towards the charity.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

02755034 (England and Wales)

**Registered Charity number**

1020193

**Registered office**

28-30 South Street  
Dorking  
Surrey  
RH4 2HQ

**Trustees**

Mr T Sparrow Trustee  
Mr C P Batten Trustee  
Mr H Lee Trustee  
Miss B Chaggar Osteopath  
Miss V Kumar Osteopath (resigned 10.10.18)  
Mr D Gomez Etayo Osteopath  
Mr F J Gomez Etayo Osteopath

**Independent Examiner**

A M Reid FCA  
Chartered Accountant  
McLean Reid  
Chartered Accountants  
1 Forstal Road  
Aylesford  
Kent  
ME20 7AU

Approved by order of the board of trustees on 28 April 2020 and signed on its behalf by:

**THE INSTITUTE OF CLASSICAL OSTEOPATHY  
A PRIVATE COMPANY LIMITED BY GUARANTEE**

**Report of the Trustees  
for the Year Ended 30 September 2019**

A handwritten signature in black ink, appearing to read 'H Lee', written over a horizontal line.

Mr H Lee - Trustee

**Independent Examiner's Report to the Trustees of**  
**THE INSTITUTE OF CLASSICAL OSTEOPATHY**  
**A PRIVATE COMPANY LIMITED BY GUARANTEE**

**Independent examiner's report to the trustees of THE INSTITUTE OF CLASSICAL OSTEOPATHY A PRIVATE COMPANY LIMITED BY GUARANTEE ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 September 2019.

**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.



A M Reid FCA  
Chartered Accountant  
McLean Reid  
Chartered Accountants  
1 Forstal Road  
Aylesford  
Kent  
ME20 7AU

29 April 2020

**THE INSTITUTE OF CLASSICAL OSTEOPATHY**  
**A PRIVATE COMPANY LIMITED BY GUARANTEE**

**Statement of Financial Activities**  
**for the Year Ended 30 September 2019**

	Notes	2019 Unrestricted fund £	2018 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		26,180	21,632
Other trading activities	2	51,427	79,431
Investment income	3	87	87
<b>Total</b>		77,694	101,150
<b>EXPENDITURE ON</b>			
Raising funds		102,636	94,113
<b>Charitable activities</b>			
Promotion and advancement of classical osteopathy		17,112	10,038
<b>Total</b>		119,748	104,151
<b>NET INCOME/(EXPENDITURE)</b>		(42,054)	(3,001)
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		83,847	86,848
<b>TOTAL FUNDS CARRIED FORWARD</b>		41,793	83,847

The notes form part of these financial statements

**THE INSTITUTE OF CLASSICAL OSTEOPATHY  
A PRIVATE COMPANY LIMITED BY GUARANTEE**

**Balance Sheet  
30 September 2019**

	Notes	2019 Unrestricted fund £	2018 Total funds £
<b>FIXED ASSETS</b>			
Intangible assets	7	32	38
Tangible assets	8	1,682	1,979
		<u>1,714</u>	<u>2,017</u>
<b>CURRENT ASSETS</b>			
Stocks	9	2,233	2,944
Debtors	10	2,867	1,862
Cash at bank and in hand		41,626	81,404
		<u>46,726</u>	<u>86,210</u>
<b>CREDITORS</b>			
Amounts falling due within one year	11	(6,647)	(4,380)
		<u>40,079</u>	<u>81,830</u>
<b>NET CURRENT ASSETS</b>			
		<u>41,793</u>	<u>83,847</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>41,793</u>	<u>83,847</u>
<b>NET ASSETS</b>			
		<u>41,793</u>	<u>83,847</u>
<b>FUNDS</b>	12		
Unrestricted funds		41,793	83,847
<b>TOTAL FUNDS</b>		<u>41,793</u>	<u>83,847</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2019.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2019 in accordance with Section 476 of the Companies Act 2006.

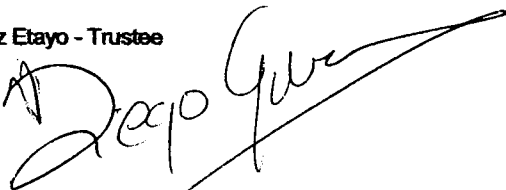
The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) 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.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 28 April 2020 and were signed on its behalf by:

Mr D Gomez Etayo - Trustee



The notes form part of these financial statements

**THE INSTITUTE OF CLASSICAL OSTEOPATHY  
A PRIVATE COMPANY LIMITED BY GUARANTEE**

**Notes to the Financial Statements  
for the Year Ended 30 September 2019**

**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.

The trustees consider that there are no material uncertainties related to events or conditions that may cast significant doubt about the ability of the charity to continue as a going concern.

**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.

**Trade marks**

Amortisation is provided at a rate of 15% on reducing balance in order to write off each asset over its estimated useful life.

**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 - 15% on reducing balance

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**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.

**2. OTHER TRADING ACTIVITIES**

	2019	2018
	£	£
Subscriptions and meetings	21,051	7,148
Book and video sales	4,422	4,387
Income from courses held	25,954	67,896
	<u>51,427</u>	<u>79,431</u>

**THE INSTITUTE OF CLASSICAL OSTEOPATHY  
A PRIVATE COMPANY LIMITED BY GUARANTEE**

**Notes to the Financial Statements - continued  
for the Year Ended 30 September 2019**

<b>3. INVESTMENT INCOME</b>	2019 £	2018 £
Interest received	87	87
	87	87
<b>4. NET INCOME/(EXPENDITURE)</b>		
Net income/(expenditure) is stated after charging/(crediting):		
	2019 £	2018 £
Depreciation - owned assets	297	349
Patents and licences amortisation	6	7
	6	7
<b>5. TRUSTEES' REMUNERATION AND BENEFITS</b>		
During the year, trustees received £17,625 (2018: £10,143) as fees for lecturing to students.		
<b>Trustees' expenses</b>		
During the year the trustees were re-imbursed £1,150 (2018: £1,646) in expenses.		
<b>6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES</b>		Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>		
Donations and legacies		21,632
Other trading activities		79,431
Investment income		87
<b>Total</b>		101,150
<b>EXPENDITURE ON</b>		
Raising funds		94,113
<b>Charitable activities</b>		
Promotion and advancement of classical osteopathy		10,038
<b>Total</b>		104,151
<b>NET INCOME/(EXPENDITURE)</b>		(3,001)
<b>RECONCILIATION OF FUNDS</b>		
<b>Total funds brought forward</b>		86,848
<b>TOTAL FUNDS CARRIED FORWARD</b>		83,847

**THE INSTITUTE OF CLASSICAL OSTEOPATHY  
A PRIVATE COMPANY LIMITED BY GUARANTEE**

**Notes to the Financial Statements - continued  
for the Year Ended 30 September 2019**

<b>7. INTANGIBLE FIXED ASSETS</b>		Patents and licences £
<b>COST</b>		
At 1 October 2018 and 30 September 2019		170
		<hr/>
<b>AMORTISATION</b>		
At 1 October 2018		132
Charge for year		6
		<hr/>
At 30 September 2019		138
		<hr/>
<b>NET BOOK VALUE</b>		
At 30 September 2019		32
		<hr/>
At 30 September 2018		38
		<hr/> <hr/>
<b>8. TANGIBLE FIXED ASSETS</b>		Plant and machinery £
<b>COST</b>		
At 1 October 2018 and 30 September 2019		14,469
		<hr/>
<b>DEPRECIATION</b>		
At 1 October 2018		12,490
Charge for year		297
		<hr/>
At 30 September 2019		12,787
		<hr/>
<b>NET BOOK VALUE</b>		
At 30 September 2019		1,682
		<hr/>
At 30 September 2018		1,979
		<hr/> <hr/>
<b>9. STOCKS</b>		
	2019	2018
	£	£
Stocks	2,233	2,944
	<hr/>	<hr/>
<b>10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		
	2019	2018
	£	£
Trade debtors	1,677	956
Prepayments	1,190	906
	<hr/>	<hr/>
	2,867	1,862
	<hr/>	<hr/>

**THE INSTITUTE OF CLASSICAL OSTEOPATHY  
A PRIVATE COMPANY LIMITED BY GUARANTEE**

**Notes to the Financial Statements - continued  
for the Year Ended 30 September 2019**

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

	2019 £	2018 £
Trade creditors	-	2,930
Accrued expenses	6,647	1,450
	6,647	4,380

**12. MOVEMENT IN FUNDS**

	At 1.10.18 £	Net movement in funds £	At 30.9.19 £
<b>Unrestricted funds</b>			
General fund	83,847	(42,054)	41,793
	83,847	(42,054)	41,793
<b>TOTAL FUNDS</b>	83,847	(42,054)	41,793

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	77,694	(119,748)	(42,054)
	77,694	(119,748)	(42,054)
<b>TOTAL FUNDS</b>	77,694	(119,748)	(42,054)

**Comparatives for movement in funds**

	At 1.10.17 £	Net movement in funds £	At 30.9.18 £
<b>Unrestricted funds</b>			
General fund	86,848	(3,001)	83,847
	86,848	(3,001)	83,847
<b>TOTAL FUNDS</b>	86,848	(3,001)	83,847

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	101,150	(104,151)	(3,001)
	101,150	(104,151)	(3,001)
<b>TOTAL FUNDS</b>	101,150	(104,151)	(3,001)

**THE INSTITUTE OF CLASSICAL OSTEOPATHY  
A PRIVATE COMPANY LIMITED BY GUARANTEE**

**Notes to the Financial Statements - continued  
for the Year Ended 30 September 2019**

**12. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.10.17 £	Net movement in funds £	At 30.9.19 £
<b>Unrestricted funds</b>			
General fund	86,848	(45,055)	41,793
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>86,848</u>	<u>(45,055)</u>	<u>41,793</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	178,844	(223,899)	(45,055)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>178,844</u>	<u>(223,899)</u>	<u>(45,055)</u>

**13. RELATED PARTY DISCLOSURES**

Related party transactions are recorded in note 5 to the financial statements.

**THE INSTITUTE OF CLASSICAL OSTEOPATHY  
A PRIVATE COMPANY LIMITED BY GUARANTEE**

**Detailed Statement of Financial Activities  
for the Year Ended 30 September 2019**

	2019 £	2018 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	26,180	21,632
<b>Other trading activities</b>		
Subscriptions and meetings	21,051	7,148
Book and video sales	4,422	4,387
Income from courses held	25,954	67,896
	51,427	79,431
<b>Investment income</b>		
Interest received	87	87
	77,694	101,150
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Opening stock	2,944	4,903
Books and videos	633	1,700
Course costs	89,890	75,917
Rent	9,600	11,925
Heat & light	1,802	2,612
Closing stock	(2,233)	(2,944)
	102,636	94,113
<b>Charitable activities</b>		
Insurance	916	1,473
Advertising	7,218	887
Sundries	74	25
Travelling & subsistence	1,319	1,085
Foreign exchange differences	35	(91)
Secretarial services	2,400	2,400
Printing, postage & stationery	634	-
Rates	1,065	1,192
Website & IT costs	1,147	482
Amortisation of intangible fixed assets	6	7
Depreciation of tangible fixed assets	297	349
	15,111	7,809
<b>Support costs</b>		
<b>Management</b>		
Telephone	133	188
<b>Finance</b>		
Bank charges	80	208
Credit card charges	268	513
	348	721
<b>Governance costs</b>		
Accountancy and legal fees	1,520	1,320
	119,748	104,151
<b>Total resources expended</b>		
	119,748	104,151
<b>Net expenditure</b>	(42,054)	(3,001)

This page does not form part of the statutory financial statements