

# THE JOHN WERNHAM COLLEGE OF CLASSICAL OSTEOPATHY

England & Wales · Charity number 1061244

## Details

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**Status** Registered

**Legal form** Trust

**Registered** 1997-03-13

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** 30 Tonbridge Road  
Maidstone  
Kent  
ME16 8RT

**Phone** 01622765055

**Email** [mail@jwcco.co.uk](mailto:mail@jwcco.co.uk)

**Website** [www.johnwernhamclassicalosteopathy.com](http://www.johnwernhamclassicalosteopathy.com)

## Activities

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**Objects:** TO PROVIDE EDUCATION AND TRAINING FOR STUDENTS AND GRADUATES IN OSTEOPATHY. FOR FURTHER DETAILS SEE GOVERNING DOCUMENT

**Activities:** To provide education and training for students and graduates in osteopathy. To provide and maintain a clinic(s) for the treatment of those in need of osteopathy. To carry out research into and develop the methods and practice of osteopathy and to disseminate the useful results of such research for the public benefit. To lay the foundation of a charitable hospital.

## Classification

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- **How:** Makes Grants To Individuals, Provides Buildings/facilities/open Space, Provides Services, Sponsors Or Undertakes Research
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives
- **Who:** Other Defined Groups, The General Public/mankind

## Geography

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- Area of benefit: KENT
- Kent

## Finances

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Period end	Income	Expenditure	Assets	Employees
2024-12-31	£27,421	£60,877	-	-
2023-12-31	£38,106	£64,920	-	-
2022-12-31	£36,915	£56,381	-	-
2021-12-31	£39,452	£68,914	-	-
2020-12-31	£41,202	£71,544	-	-

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## Trustees

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Name	Role	Appointed
Francisco Toscano Jimenez	Chair	2025-10-07
GAIL ROOTS		2001-03-12
JOHN MUSKER		2013-06-27

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**THE JOHN WERNHAM COLLEGE OF CLASSICAL OSTEOPATHY**

England & Wales - Charity number 1061244

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# Accounts

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**Report of the Trustees and**  
**Unaudited Financial Statements**  
**for the Year Ended 31 December 2024**  
**for**  
**The John Wernham College**  
**of Classical Osteopathy**

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

**The John Wernham College  
of Classical Osteopathy**

**Contents of the Financial Statements  
for the Year Ended 31 December 2024**

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**The John Wernham College  
of Classical Osteopathy**

**Report of the Trustees  
for the Year Ended 31 December 2024**

The trustees present their report with the financial statements of the charity for the year ended 31 December 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 for which the charity was established, as set out in its Trust Deed, are

1. to provide education and training for students and graduates in osteopathy.
2. to provide and maintain a clinic or clinics for the treatment of those in need of osteopathy.
3. to carry out research into and develop the methods and practice of osteopathy and to disseminate the useful results of such research for the public benefit.
4. to lay the foundation of a charitable hospital to be called "The Littlejohn Memorial Osteopathy Hospital" (in honour of the late John Martin Littlejohn, founder and Dean of the British School of Osteopathy).

The trustees delegate the day to day responsibility for organising the charity's activities to the clinic administrator.

**ACHIEVEMENTS AND PERFORMANCE**

**Charitable activities**

The charity continues to provide the charitable activities as detailed above.

Until suitable premises are located for the memorial osteopathy hospital, the trustees have taken the decision to invest some of the charity's contingency fund into investment properties as the return on these investments are considered better than holding the money in cash deposits at the bank.

**Fundraising activities**

The fundraising activities of the charity are primarily the provision of donations from patients receiving osteopathic treatment.

**FINANCIAL REVIEW**

**Principal funding sources**

As stated above the main source of income for the charity are the donations it receives for providing osteopathic treatment to patients along with interest it has received on its contingency fund.

**Reserves policy**

The charity has invested surplus cash into investment properties with a view that future proceeds from a sale of these property investments can realise the Trust Deed objective of establishing a charitable hospital.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity operates under a Trust Deed dated 30th September 1991 revised by a supplemental Trust Deed dated 22nd January 1997. This supplemental Trust Deed was approved by the Charity Commission under the new registered number 1061244 with effect from 13th March 1997.

**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 college.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1061244

**Principal address**

30 Tonbridge Road  
Maidstone  
Kent  
ME16 8RT

**Trustees**

Ms G Roots  
Mr M Somers (resigned 15.9.25)  
Mr J Musker

The John Wernham College  
of Classical Osteopathy

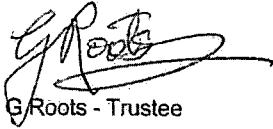
Report of the Trustees  
for the Year Ended 31 December 2024

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

J R Champion FCA  
McLean Reid  
Chartered Accountants  
1 Forstal Road  
Aylesford  
Kent  
ME20 7AU

Approved by order of the board of trustees on 23 October 2025 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'G Roots', with a stylized flourish extending to the right.

Ms G Roots - Trustee

**Independent Examiner's Report to the Trustees of  
The John Wernham College  
of Classical Osteopathy**

**Independent examiner's report to the trustees of The John Wernham College of Classical Osteopathy**

I report to the charity trustees on my examination of the accounts of The John Wernham College of Classical Osteopathy (the Trust) for the year ended 31 December 2024.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



J R Champion FCA

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

24 October 2025

**The John Wernham College**  
**of Classical Osteopathy**

**Statement of Financial Activities**  
**for the Year Ended 31 December 2024**

	Notes	2024 Unrestricted funds £	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Other trading activities	2	3,170	4,953
Investment income	3	24,251	33,153
<b>Total</b>		27,421	38,106
<b>EXPENDITURE ON</b>			
Raising funds	4	5,897	4,917
<b>Charitable activities</b>			
Osteopathy		49,331	56,481
Rental income		4,617	3,519
Other		1,032	3
<b>Total</b>		60,877	64,920
Net gains on investments		41,982	-
<b>NET INCOME/(EXPENDITURE)</b>		8,526	(26,814)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		1,658,635	1,685,449
<b>TOTAL FUNDS CARRIED FORWARD</b>		1,667,161	1,658,635


The notes form part of these financial statements

The John Wernham College  
of Classical Osteopathy

Balance Sheet  
31 December 2024

	Notes	2024 Unrestricted funds £	2023 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	7	729,289	738,187
Investment property	8	924,936	882,954
		1,654,225	1,621,141
<b>CURRENT ASSETS</b>			
Debtors	9	14,760	4,534
Cash at bank		6,280	37,701
		21,040	42,235
<b>CREDITORS</b>			
Amounts falling due within one year	10	(8,104)	(4,741)
<b>NET CURRENT ASSETS</b>		12,936	37,494
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		1,667,161	1,658,635
<b>NET ASSETS</b>		1,667,161	1,658,635
<b>FUNDS</b>			
Unrestricted funds	11	1,667,161	1,658,635
<b>TOTAL FUNDS</b>		1,667,161	1,658,635

The financial statements were approved by the Board of Trustees and authorised for issue on 23 October 2025 and were signed on its behalf by:



Ms G Roots - Trustee

**The John Wernham College  
of Classical Osteopathy**

**Notes to the Financial Statements  
for the Year Ended 31 December 2024**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets.

**Income**

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

**Expenditure**

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

**Tangible fixed assets**

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

Land and buildings	- 1% on cost
Plant and machinery	- 10% and 15% on cost

Freehold property within land and buildings are shown on the balance sheet at fair value less accumulated depreciation.

**Investment property**

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in the Statement of Financial Activities.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

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

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

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

**2. OTHER TRADING ACTIVITIES**

	2024	2023
	£	£
Sale of books and DVDs	3,170	4,953
	<u>          </u>	<u>          </u>

**The John Wernham College  
of Classical Osteopathy**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2024**

**3. INVESTMENT INCOME**

	2024	2023
	£	£
Rents received	23,810	32,717
Loan interest received	176	-
Interest receivable	265	436
	24,251	33,153

**4. RAISING FUNDS**

**Investment management costs**

	2024	2023
	£	£
Rent collection	2,294	2,132
	2,294	2,132

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the year ended 31 December 2023.

**6. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	2024	2023
Administration	1	1
	1	1

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

**7. TANGIBLE FIXED ASSETS**

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Totals £
<b>COST</b>				
At 1 January 2024	872,476	13,089	6,983	892,548
Additions	-	449	-	449
	872,476	13,538	6,983	892,997
<b>DEPRECIATION</b>				
At 1 January 2024	136,508	12,004	5,849	154,361
Charge for year	8,725	537	85	9,347
	145,233	12,541	5,934	163,708
<b>NET BOOK VALUE</b>				
At 31 December 2024	727,243	997	1,049	729,289
At 31 December 2023	735,968	1,085	1,134	738,187

**The John Wernham College  
of Classical Osteopathy**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2024**

**8. INVESTMENT PROPERTY**

	£
<b>FAIR VALUE</b>	
At 1 January 2024	981,031
Revaluation	41,982
	1,023,013
<b>AMORTISATION</b>	
At 1 January 2024 and 31 December 2024	98,077
<b>NET BOOK VALUE</b>	
At 31 December 2024	924,936
At 31 December 2023	882,954

Fair value at 31 December 2024 is represented by:

	£
Valuation in 2024	354,573
Cost	668,440
	1,023,013

The investment properties held by the charity are carried on the balance sheet at insurance re-instatement valuation.

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

	2024	2023
	£	£
Other debtors	13,888	2,028
Accrued income	-	1,330
Prepayments	872	1,176
	14,760	4,534

Of the debtors, £5010 is due after one year (2023: £nil).

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

	2024	2023
	£	£
Trade creditors	3,210	1,081
Other creditors	4,894	3,660
	8,104	4,741

**11. MOVEMENT IN FUNDS**

	At 1.1.24	Net movement in funds	At 31.12.24
	£	£	£
<b>Unrestricted funds</b>			
General fund	1,658,635	8,526	1,667,161
<b>TOTAL FUNDS</b>	1,658,635	8,526	1,667,161

**The John Wernham College  
of Classical Osteopathy**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2024**

**11. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	27,421	(60,877)	41,982	8,526
<b>TOTAL FUNDS</b>	<u>27,421</u>	<u>(60,877)</u>	<u>41,982</u>	<u>8,526</u>

**Comparatives for movement in funds**

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
<b>Unrestricted funds</b>			
General fund	1,685,449	(26,814)	1,658,635
<b>TOTAL FUNDS</b>	<u>1,685,449</u>	<u>(26,814)</u>	<u>1,658,635</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	38,106	(64,920)	(26,814)
<b>TOTAL FUNDS</b>	<u>38,106</u>	<u>(64,920)</u>	<u>(26,814)</u>

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

	At 1.1.23 £	Net movement in funds £	At 31.12.24 £
<b>Unrestricted funds</b>			
General fund	1,685,449	(18,288)	1,667,161
<b>TOTAL FUNDS</b>	<u>1,685,449</u>	<u>(18,288)</u>	<u>1,667,161</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 £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	65,527	(125,797)	41,982	(18,288)
<b>TOTAL FUNDS</b>	<u>65,527</u>	<u>(125,797)</u>	<u>41,982</u>	<u>(18,288)</u>

**The John Wernham College  
of Classical Osteopathy**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2024**

**12. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2024.

**THE JOHN WERNHAM COLLEGE OF CLASSICAL OSTEOPATHY**

England & Wales - Charity number 1061244

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# Accounts

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Report of the Trustees and  
Unaudited Financial Statements  
for the Year Ended 31 December 2023  
for  
The John Wernham College  
of Classical Osteopathy

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

The John Wernham College  
of Classical Osteopathy

Contents of the Financial Statements  
for the Year Ended 31 December 2023

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The John Wernham College  
of Classical Osteopathy

Report of the Trustees  
for the Year Ended 31 December 2023

The trustees present their report with the financial statements of the charity for the year ended 31 December 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 for which the charity was established, as set out in its Trust Deed, are

1. to provide education and training for students and graduates in osteopathy.
2. to provide and maintain a clinic or clinics for the treatment of those in need of osteopathy.
3. to carry out research into and develop the methods and practice of osteopathy and to disseminate the useful results of such research for the public benefit.
4. to lay the foundation of a charitable hospital to be called "The Littlejohn Memorial Osteopathy Hospital" (in honour of the late John Martin Littlejohn, founder and Dean of the British School of Osteopathy).

The trustees delegate the day to day responsibility for organising the charity's activities to the clinic administrator.

## **ACHIEVEMENT AND PERFORMANCE**

### **Charitable activities**

The charity continues to provide the charitable activities as detailed above.

Until suitable premises are located for the memorial osteopathy hospital, the trustees have taken the decision to invest some of the charity's contingency fund into investment properties as the return on these investments are considered better than holding the money in cash deposits at the bank.

### **Fundraising activities**

The fundraising activities of the charity are primarily the provision of donations from patients receiving osteopathic treatment.

## **FINANCIAL REVIEW**

### **Principal funding sources**

As stated above the main source of income for the charity are the donations it receives for providing osteopathic treatment to patients along with interest it has received on its contingency fund.

### **Reserves policy**

The charity has a reserve fund, which has been set aside as a contingency fund to realise the Trust Deed objective of establishing a charitable hospital.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The charity operates under a Trust Deed dated 30th September 1991 revised by a supplemental Trust Deed dated 22nd January 1997. This supplemental Trust Deed was approved by the Charity Commission under the new registered number 1061244 with effect from 13th March 1997.

### **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 college.

## **REFERENCE AND ADMINISTRATIVE DETAILS**

### **Registered Charity number**

1061244

### **Principal address**

30 Tonbridge Road  
Maidstone  
Kent  
ME16 8RT

### **Trustees**

Ms G Roots  
Mr M Somers  
Mr J Musker

The John Wernham College  
of Classical Osteopathy

Report of the Trustees  
for the Year Ended 31 December 2023

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

J R Champion FCA  
McLean Reid  
Chartered Accountants  
1 Forstal Road  
Aylesford  
Kent  
ME20 7AU

Approved by order of the board of trustees on 28 October 2024 and signed on its behalf by:



Ms G Roots - Trustee

Independent Examiner's Report to the Trustees of  
The John Wernham College  
of Classical Osteopathy

**Independent examiner's report to the trustees of The John Wernham College of Classical Osteopathy**

I report to the charity trustees on my examination of the accounts of The John Wernham College of Classical Osteopathy (the Trust) for the year ended 31 December 2023.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



J R Champion FCA

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

29 October 2024

The John Wernham College  
of Classical Osteopathy

Statement of Financial Activities  
for the Year Ended 31 December 2023

	Notes	2023 Unrestricted funds £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Other trading activities	2	4,953	4,257
Investment income	3	33,153	32,658
<b>Total</b>		38,106	36,915
<b>EXPENDITURE ON</b>			
Raising funds	4	4,917	1,929
<b>Charitable activities</b>			
Osteopathy		56,481	42,022
Rental income		3,519	12,439
Other		3	(9)
<b>Total</b>		64,920	56,381
Net gains on investments		-	187,824
<b>NET INCOME/(EXPENDITURE)</b>		(26,814)	168,358
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		1,685,449	1,517,091
<b>TOTAL FUNDS CARRIED FORWARD</b>		1,658,635	1,685,449

The notes form part of these financial statements

The John Wernham College  
of Classical Osteopathy

Balance Sheet  
31 December 2023

	Notes	2023 Unrestricted funds £	2022 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	7	738,187	746,839
Investment property	8	882,954	882,954
		1,621,141	1,629,793
<b>CURRENT ASSETS</b>			
Debtors	9	4,534	7,404
Cash at bank		37,701	56,390
		42,235	63,794
<b>CREDITORS</b>			
Amounts falling due within one year	10	(4,741)	(8,138)
<b>NET CURRENT ASSETS</b>		37,494	55,656
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		1,658,635	1,685,449
<b>NET ASSETS</b>		1,658,635	1,685,449
<b>FUNDS</b>			
Unrestricted funds	11	1,658,635	1,685,449
<b>TOTAL FUNDS</b>		1,658,635	1,685,449

The financial statements were approved by the Board of Trustees and authorised for issue on 28 October 2024 and were signed on its behalf by:

  
Ms G Roots - Trustee

The John Wernham College  
of Classical Osteopathy

Notes to the Financial Statements  
for the Year Ended 31 December 2023

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets.

**Income**

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

**Expenditure**

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

**Tangible fixed assets**

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

Land and buildings	- 1% on cost
Plant and machinery	- 10% and 15% on cost

Freehold property within land and buildings are shown on the balance sheet at fair value less accumulated depreciation.

**Investment property**

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in the Statement of Financial Activities.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

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

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

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

**2. OTHER TRADING ACTIVITIES**

	2023	2022
	£	£
Sale of books and dvds	4,953	4,257

The John Wernham College  
of Classical Osteopathy

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023

**3. INVESTMENT INCOME**

	2023	2022
	£	£
Rents received	32,717	32,605
Interest receivable	436	53
	33,153	32,658

**4. RAISING FUNDS**

**Investment management costs**

	2023	2022
	£	£
Rent collection	2,132	891
	2,132	891

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

**6. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	2023	2022
Administration	1	1
	1	1

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

**7. TANGIBLE FIXED ASSETS**

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Totals £
<b>COST</b>				
At 1 January 2023	872,476	12,459	6,983	891,918
Additions	-	630	-	630
	872,476	13,089	6,983	892,548
At 31 December 2023	872,476	13,089	6,983	892,548
<b>DEPRECIATION</b>				
At 1 January 2023	127,783	11,532	5,764	145,079
Charge for year	8,725	472	85	9,282
	136,508	12,004	5,849	154,361
At 31 December 2023	136,508	12,004	5,849	154,361
<b>NET BOOK VALUE</b>				
At 31 December 2023	735,968	1,085	1,134	738,187
At 31 December 2022	744,693	927	1,219	746,839

The John Wernham College  
of Classical Osteopathy

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023

**8. INVESTMENT PROPERTY**

	£
<b>FAIR VALUE</b>	
At 1 January 2023	
and 31 December 2023	981,031
<b>AMORTISATION</b>	
At 1 January 2023	
and 31 December 2023	98,077
<b>NET BOOK VALUE</b>	
At 31 December 2023	882,954
At 31 December 2022	882,954

Fair value at 31 December 2023 is represented by:

	£
Valuation in 2022	146,471
Cost	834,560
	981,031

The investment properties held by the charity are carried on the balance sheet at insurance re-instatement valuation.

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

	2023	2022
	£	£
Other debtors	2,028	4,491
Accrued income	1,330	-
Prepayments	1,176	2,913
	4,534	7,404

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

	2023	2022
	£	£
Trade creditors	1,081	3,002
Taxation and social security	-	4
Other creditors	3,660	5,132
	4,741	8,138

**11. MOVEMENT IN FUNDS**

	At 1.1.23	Net movement in funds	At 31.12.23
	£	£	£
<b>Unrestricted funds</b>			
General fund	1,685,449	(26,814)	1,658,635
<b>TOTAL FUNDS</b>	1,685,449	(26,814)	1,658,635

The John Wernham College  
of Classical Osteopathy

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023

**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	38,106	(64,920)	(26,814)
<b>TOTAL FUNDS</b>	<u>38,106</u>	<u>(64,920)</u>	<u>(26,814)</u>

**Comparatives for movement in funds**

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
<b>Unrestricted funds</b>			
General fund	1,517,091	168,358	1,685,449
<b>TOTAL FUNDS</b>	<u>1,517,091</u>	<u>168,358</u>	<u>1,685,449</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	36,915	(56,381)	187,824	168,358
<b>TOTAL FUNDS</b>	<u>36,915</u>	<u>(56,381)</u>	<u>187,824</u>	<u>168,358</u>

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

	At 1.1.22 £	Net movement in funds £	At 31.12.23 £
<b>Unrestricted funds</b>			
General fund	1,517,091	141,544	1,658,635
<b>TOTAL FUNDS</b>	<u>1,517,091</u>	<u>141,544</u>	<u>1,658,635</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 £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	75,021	(121,301)	187,824	141,544
<b>TOTAL FUNDS</b>	<u>75,021</u>	<u>(121,301)</u>	<u>187,824</u>	<u>141,544</u>

The John Wernham College  
of Classical Osteopathy

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023

**12. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2023.

**THE JOHN WERNHAM COLLEGE OF CLASSICAL OSTEOPATHY**

England & Wales - Charity number 1061244

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# Accounts

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**Report of the Trustees and**  
**Unaudited Financial Statements**  
**for the Year Ended 31 December 2022**  
**for**  
**The John Wernham College**  
**of Classical Osteopathy**

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

**The John Wernham College  
of Classical Osteopathy**

**Contents of the Financial Statements  
for the Year Ended 31 December 2022**

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<b>Balance Sheet</b>	5
<b>Notes to the Financial Statements</b>	6 to 10

**The John Wernham College  
of Classical Osteopathy**

**Report of the Trustees  
for the Year Ended 31 December 2022**

The trustees present their report with the financial statements of the charity for the year ended 31 December 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 for which the charity was established, as set out in its Trust Deed, are

1. to provide education and training for students and graduates in osteopathy.
2. to provide and maintain a clinic or clinics for the treatment of those in need of osteopathy.
3. to carry out research into and develop the methods and practice of osteopathy and to disseminate the useful results of such research for the public benefit.
4. to lay the foundation of a charitable hospital to be called "The Littlejohn Memorial Osteopathy Hospital" (in honour of the late John Martin Littlejohn, founder and Dean of the British School of Osteopathy).

The trustees delegate the day to day responsibility for organising the charity's activities to the clinic administrator.

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

The charity continues to provide the charitable activities as detailed above.

Until suitable premises are located for the memorial osteopathy hospital, the trustees have taken the decision to invest some of the charity's contingency fund into investment properties as the return on these investments are considered better than holding the money in cash deposits at the bank.

**Fundraising activities**

The fundraising activities of the charity are primarily the provision of donations from patients receiving osteopathic treatment.

**FINANCIAL REVIEW**

**Principal funding sources**

As stated above the main source of income for the charity are the donations it receives for providing osteopathic treatment to patients along with interest it has received on its contingency fund.

**Reserves policy**

The charity has a reserve fund, which has been set aside as a contingency fund to realise the Trust Deed objective of establishing a charitable hospital.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity operates under a Trust Deed dated 30th September 1991 revised by a supplemental Trust Deed dated 22nd January 1997. This supplemental Trust Deed was approved by the Charity Commission under the new registered number 1061244 with effect from 13th March 1997.

**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 college.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1061244

**Principal address**

30 Tonbridge Road  
Maidstone  
Kent  
ME16 8RT

**Trustees**

Ms G Roots  
Mr M Somers  
Mr J Musker

The John Wernham College  
of Classical Osteopathy

Report of the Trustees  
for the Year Ended 31 December 2022

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

J R Champion FCA

McLean Reid

Chartered Accountants

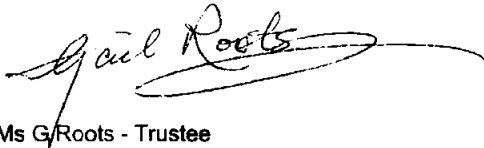
1 Forstal Road

Aylesford

Kent

ME20 7AU

Approved by order of the board of trustees on 29 September 2023 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'G. Roots', with a long horizontal flourish extending to the right.

Ms G/Roots - Trustee

**Independent Examiner's Report to the Trustees of  
The John Wernham College  
of Classical Osteopathy**

**Independent examiner's report to the trustees of The John Wernham College of Classical Osteopathy**

I report to the charity trustees on my examination of the accounts of The John Wernham College of Classical Osteopathy (the Trust) for the year ended 31 December 2022.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



J R Champion FCA

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

2 October 2023

**The John Wernham College  
of Classical Osteopathy**

**Statement of Financial Activities  
for the Year Ended 31 December 2022**

	Notes	2022 Unrestricted funds £	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		-	7,828
Other trading activities	2	4,257	3,702
Investment income	3	32,658	27,922
<b>Total</b>		36,915	39,452
<b>EXPENDITURE ON</b>			
Raising funds	4	1,929	1,064
<b>Charitable activities</b>			
Osteopathy		42,022	65,417
Rental income		12,439	2,421
Other		(9)	12
<b>Total</b>		56,381	68,914
Net gains on investments		187,824	-
<b>NET INCOME/(EXPENDITURE)</b>		168,358	(29,462)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		1,517,091	1,546,553
<b>TOTAL FUNDS CARRIED FORWARD</b>		1,685,449	1,517,091

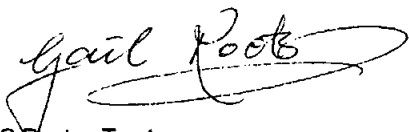
The notes form part of these financial statements

The John Wernham College  
of Classical Osteopathy

Balance Sheet  
31 December 2022

	Notes	2022 Unrestricted funds £	2021 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	7	746,839	755,040
Investment property	8	882,954	695,130
		<hr/> 1,629,793	<hr/> 1,450,170
<b>CURRENT ASSETS</b>			
Debtors	9	7,404	5,017
Cash at bank		56,390	66,705
		<hr/> 63,794	<hr/> 71,722
<b>CREDITORS</b>			
Amounts falling due within one year	10	(8,138)	(4,801)
		<hr/>	<hr/>
<b>NET CURRENT ASSETS</b>		55,656	66,921
		<hr/>	<hr/>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		1,685,449	1,517,091
		<hr/>	<hr/>
<b>NET ASSETS</b>		1,685,449	1,517,091
		<hr/>	<hr/>
<b>FUNDS</b>	11		
Unrestricted funds		1,685,449	1,517,091
		<hr/>	<hr/>
<b>TOTAL FUNDS</b>		1,685,449	1,517,091
		<hr/>	<hr/>

The financial statements were approved by the Board of Trustees and authorised for issue on 29 September 2023 and were signed on its behalf by:



Ms G Roots - Trustee

**The John Wernham College  
of Classical Osteopathy**

**Notes to the Financial Statements  
for the Year Ended 31 December 2022**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets.

**Income**

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

**Expenditure**

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

**Tangible fixed assets**

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

Land and buildings	- 1% on cost
Plant and machinery	- 10% and 15% on cost

Freehold property within land and buildings are shown on the balance sheet at fair value less accumulated depreciation.

**Investment property**

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in the Statement of Financial Activities.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

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

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

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

**2. OTHER TRADING ACTIVITIES**

	2022	2021
	£	£
Sale of books and dvds	4,257	3,702

**The John Wernham College  
of Classical Osteopathy**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022**

**3. INVESTMENT INCOME**

	2022	2021
	£	£
Rents received	32,605	27,913
Interest receivable	53	9
	32,658	27,922

**4. RAISING FUNDS**

**Investment management costs**

	2022	2021
	£	£
Rent collection	891	1,056
	891	1,056

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

**6. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	2022	2021
Administration	1	1
	1	1

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

**7. TANGIBLE FIXED ASSETS**

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Totals £
<b>COST</b>				
At 1 January 2022	872,476	11,351	6,983	890,810
Additions	-	1,108	-	1,108
	872,476	12,459	6,983	891,918
At 31 December 2022	872,476	12,459	6,983	891,918
<b>DEPRECIATION</b>				
At 1 January 2022	119,059	11,152	5,559	135,770
Charge for year	8,724	380	205	9,309
	127,783	11,532	5,764	145,079
At 31 December 2022	127,783	11,532	5,764	145,079
<b>NET BOOK VALUE</b>				
At 31 December 2022	744,693	927	1,219	746,839
At 31 December 2021	753,417	199	1,424	755,040

**The John Wernham College  
of Classical Osteopathy**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022**

**8. INVESTMENT PROPERTY**

	£
<b>FAIR VALUE</b>	
At 1 January 2022	834,560
Revaluation	146,471
	981,031
<b>AMORTISATION</b>	
At 1 January 2022	139,430
Reversal of impairments	(41,353)
	98,077
<b>NET BOOK VALUE</b>	
At 31 December 2022	882,954
At 31 December 2021	695,130

Fair value at 31 December 2022 is represented by:

	£
Valuation in 2022	146,471
Cost	834,560
	981,031

The investment properties held by the charity are carried on the balance sheet at insurance re-instatement valuation.

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

	2022	2021
	£	£
Other debtors	4,491	2,505
Prepayments	2,913	2,512
	7,404	5,017

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

	2022	2021
	£	£
Trade creditors	3,002	-
Taxation and social security	4	221
Other creditors	5,132	4,580
	8,138	4,801

**11. MOVEMENT IN FUNDS**

	At 1.1.22	Net movement in funds	At 31.12.22
	£	£	£
<b>Unrestricted funds</b>			
General fund	1,517,091	168,358	1,685,449
<b>TOTAL FUNDS</b>	1,517,091	168,358	1,685,449

**The John Wernham College  
of Classical Osteopathy**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022**

**11. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	36,915	(56,381)	187,824	168,358
<b>TOTAL FUNDS</b>	<u>36,915</u>	<u>(56,381)</u>	<u>187,824</u>	<u>168,358</u>

**Comparatives for movement in funds**

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
<b>Unrestricted funds</b>			
General fund	1,546,553	(29,462)	1,517,091
<b>TOTAL FUNDS</b>	<u>1,546,553</u>	<u>(29,462)</u>	<u>1,517,091</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	39,452	(68,914)	(29,462)
<b>TOTAL FUNDS</b>	<u>39,452</u>	<u>(68,914)</u>	<u>(29,462)</u>

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

	At 1.1.21 £	Net movement in funds £	At 31.12.22 £
<b>Unrestricted funds</b>			
General fund	1,546,553	138,896	1,685,449
<b>TOTAL FUNDS</b>	<u>1,546,553</u>	<u>138,896</u>	<u>1,685,449</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 £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	76,367	(125,295)	187,824	138,896
<b>TOTAL FUNDS</b>	<u>76,367</u>	<u>(125,295)</u>	<u>187,824</u>	<u>138,896</u>

**The John Wernham College  
of Classical Osteopathy**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022**

**12. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2022.

**THE JOHN WERNHAM COLLEGE OF CLASSICAL OSTEOPATHY**

England & Wales - Charity number 1061244

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# Accounts

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REGISTERED CHARITY NUMBER: 1061244

**Report of the Trustees and**  
**Unaudited Financial Statements**  
**for the Year Ended 31 December 2021**  
  
**for**  
**The John Wernham College**  
**of Classical Osteopathy**

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

**The John Wernham College**  
**of Classical Osteopathy**

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**for the Year Ended 31 December 2021**

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<b>Balance Sheet</b>	5
<b>Notes to the Financial Statements</b>	6 to 10

**The John Wernham College  
of Classical Osteopathy**

**Report of the Trustees  
for the Year Ended 31 December 2021**

The trustees present their report with the financial statements of the charity for the year ended 31 December 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 for which the charity was established, as set out in its Trust Deed, are

1. to provide education and training for students and graduates in osteopathy.
2. to provide and maintain a clinic or clinics for the treatment of those in need of osteopathy.
3. to carry out research into and develop the methods and practice of osteopathy and to disseminate the useful results of such research for the public benefit.
4. to lay the foundation of a charitable hospital to be called "The Littlejohn Memorial Osteopathy Hospital" (in honour of the late John Martin Littlejohn, founder and Dean of the British School of Osteopathy).

The trustees delegate the day to day responsibility for organising the charity's activities to the clinic administrator.

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

The charity continues to provide the charitable activities as detailed above.

Until suitable premises are located for the memorial osteopathy hospital, the trustees have taken the decision to invest some of the charity's contingency fund into investment properties as the return on these investments are considered better than holding the money in cash deposits at the bank.

**Fundraising activities**

The fundraising activities of the charity are primarily the provision of donations from patients receiving osteopathic treatment.

**FINANCIAL REVIEW**

**Principal funding sources**

As stated above the main source of income for the charity are the donations it receives for providing osteopathic treatment to patients along with interest it has received on its contingency fund.

**Reserves policy**

The charity has a reserve fund, which has been set aside as a contingency fund to realise the Trust Deed objective of establishing a charitable hospital.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity operates under a Trust Deed dated 30th September 1991 revised by a supplemental Trust Deed dated 22nd January 1997. This supplemental Trust Deed was approved by the Charity Commission under the new registered number 1061244 with effect from 13th March 1997.

**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 college.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1061244

**Principal address**

30 Tonbridge Road  
Maidstone  
Kent  
ME16 8RT

**Trustees**

Ms G Roots  
Mr M Somers  
Mr J Musker

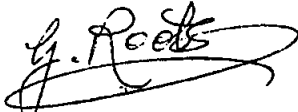
The John Wernham College  
of Classical Osteopathy

Report of the Trustees  
for the Year Ended 31 December 2021

**REFERENCE AND ADMINISTRATIVE DETAILS**

Independent Examiner  
J R Champion FCA  
Chartered Accountant  
McLean Reid  
Chartered Accountants  
1 Forstal Road  
Aylesford  
Kent  
ME20 7AU

Approved by order of the board of trustees on 17 October 2022 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'G. Roots', with a large, sweeping flourish underneath.

Ms G Roots - Trustee

**Independent Examiner's Report to the Trustees of  
The John Wernham College  
of Classical Osteopathy**

**Independent examiner's report to the trustees of The John Wernham College of Classical Osteopathy**

I report to the charity trustees on my examination of the accounts of The John Wernham College of Classical Osteopathy (the Trust) for the year ended 31 December 2021.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



J R Champion FCA  
Chartered Accountant  
McLean Reid  
Chartered Accountants  
1 Forstal Road  
Aylesford  
Kent  
ME20 7AU

18 October 2022

**The John Wernham College  
of Classical Osteopathy**

**Statement of Financial Activities  
for the Year Ended 31 December 2021**

	Notes	2021 Unrestricted funds £	2020 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		7,828	7,859
Other trading activities	2	3,702	4,112
Investment income	3	27,922	29,231
<b>Total</b>		<u>39,452</u>	<u>41,202</u>
<b>EXPENDITURE ON</b>			
Raising funds	4	1,064	15,128
<b>Charitable activities</b>			
Osteopathy		65,417	54,498
Rental income		2,421	1,931
Other		12	(13)
<b>Total</b>		<u>68,914</u>	<u>71,544</u>
<b>NET INCOME/(EXPENDITURE)</b>		(29,462)	(30,342)
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		1,546,553	1,576,895
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>1,517,091</u></u>	<u><u>1,546,553</u></u>

The John Wernham College  
of Classical Osteopathy

Balance Sheet  
31 December 2021

	Notes	2021 Unrestricted funds £	2020 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	7	755,040	764,143
Investment property	8	695,130	695,130
		1,450,170	1,459,273
<b>CURRENT ASSETS</b>			
Debtors	9	5,017	3,431
Cash at bank and in hand		66,705	89,083
		71,722	92,514
<b>CREDITORS</b>			
Amounts falling due within one year	10	(4,801)	(5,234)
<b>NET CURRENT ASSETS</b>		66,921	87,280
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		1,517,091	1,546,553
<b>NET ASSETS</b>		1,517,091	1,546,553
<b>FUNDS</b>	11		
Unrestricted funds		1,517,091	1,546,553
<b>TOTAL FUNDS</b>		1,517,091	1,546,553

The financial statements were approved by the Board of Trustees and authorised for issue on 17 October 2022 and were signed on its behalf by:

  
 Ms G/Roots - Trustee

**The John Wernham College  
of Classical Osteopathy**

**Notes to the Financial Statements  
for the Year Ended 31 December 2021**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets.

**Income**

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

**Expenditure**

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

**Tangible fixed assets**

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

Land and buildings	- 1% on cost
Plant and machinery	- 10% and 15% on cost

Freehold property within land and buildings are shown on the balance sheet at fair value less accumulated depreciation.

**Investment property**

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in the Statement of Financial Activities.

**Taxation**

The charity is exempt from 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
	£	£
Sale of books and DVDs	3,702	3,262
Lectures and seminars	-	850
	<u>3,702</u>	<u>4,112</u>

**The John Wernham College  
of Classical Osteopathy**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2021**

**3. INVESTMENT INCOME**

	2021	2020
	£	£
Rents received	27,913	29,090
Interest receivable	9	141
	27,922	29,231

**4. RAISING FUNDS**

**Investment management costs**

	2021	2020
	£	£
Rent collection	1,056	1,461
Maintenance charges	-	6,066
	1,056	7,527

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2021 nor for the year ended 31 December 2020.

**6. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	2021	2020
Administration	1	1

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

**7. TANGIBLE FIXED ASSETS**

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Totals £
<b>COST</b>				
At 1 January 2021	872,476	11,175	6,983	890,634
Additions	-	176	-	176
At 31 December 2021	872,476	11,351	6,983	890,810
<b>DEPRECIATION</b>				
At 1 January 2021	110,334	10,843	5,314	126,491
Charge for year	8,725	309	245	9,279
At 31 December 2021	119,059	11,152	5,559	135,770
<b>NET BOOK VALUE</b>				
At 31 December 2021	753,417	199	1,424	755,040
At 31 December 2020	762,142	332	1,669	764,143

**The John Wernham College  
of Classical Osteopathy**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2021**

**8. INVESTMENT PROPERTY**

	£
<b>FAIR VALUE</b>	
At 1 January 2021 and 31 December 2021	834,560
<b>AMORTISATION</b>	
At 1 January 2021 and 31 December 2021	139,430
<b>NET BOOK VALUE</b>	
At 31 December 2021	695,130
At 31 December 2020	695,130

The investment properties held by the charity are carried on the balance sheet at insurance re-instatement valuation.

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

	2021 £	2020 £
Other debtors	2,505	1,059
Prepayments	2,512	2,372
	5,017	3,431

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

	2021 £	2020 £
Taxation and social security	221	114
Other creditors	4,580	5,120
	4,801	5,234

**11. MOVEMENT IN FUNDS**

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
<b>Unrestricted funds</b>			
General fund	1,546,553	(29,462)	1,517,091
<b>TOTAL FUNDS</b>	1,546,553	(29,462)	1,517,091

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	39,452	(68,914)	(29,462)
<b>TOTAL FUNDS</b>	39,452	(68,914)	(29,462)

**The John Wernham College  
of Classical Osteopathy**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2021**

**11. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
<b>Unrestricted funds</b>			
General fund	1,576,895	(30,342)	1,546,553
<b>TOTAL FUNDS</b>	<u>1,576,895</u>	<u>(30,342)</u>	<u>1,546,553</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	41,202	(71,544)	(30,342)
<b>TOTAL FUNDS</b>	<u>41,202</u>	<u>(71,544)</u>	<u>(30,342)</u>

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

	At 1.1.20 £	Net movement in funds £	At 31.12.21 £
<b>Unrestricted funds</b>			
General fund	1,576,895	(59,804)	1,517,091
<b>TOTAL FUNDS</b>	<u>1,576,895</u>	<u>(59,804)</u>	<u>1,517,091</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	80,654	(140,458)	(59,804)
<b>TOTAL FUNDS</b>	<u>80,654</u>	<u>(140,458)</u>	<u>(59,804)</u>

**The John Wernham College  
of Classical Osteopathy**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2021**

**12. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2021.

**THE JOHN WERNHAM COLLEGE OF CLASSICAL OSTEOPATHY**

England & Wales - Charity number 1061244

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# Accounts

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**Report of the Trustees and**  
**Unaudited Financial Statements**  
**for the Year Ended 31 December 2020**  
**for**  
**The John Wernham College**  
**of Classical Osteopathy**

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

**The John Wernham College  
of Classical Osteopathy**

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for the Year Ended 31 December 2020**

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**The John Wernham College  
of Classical Osteopathy**

**Report of the Trustees  
for the Year Ended 31 December 2020**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2020. 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 for which the charity was established, as set out in its Trust Deed, are

1. to provide education and training for students and graduates in osteopathy.
2. to provide and maintain a clinic or clinics for the treatment of those in need of osteopathy.
3. to carry out research into and develop the methods and practice of osteopathy and to disseminate the useful results of such research for the public benefit.
4. to lay the foundation of a charitable hospital to be called "The Littlejohn Memorial Osteopathy Hospital" (in honour of the late John Martin Littlejohn, founder and Dean of the British School of Osteopathy).

The trustees delegate the day to day responsibility for organising the charity's activities to the clinic administrator.

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

The charity continues to provide the charitable activities as detailed above.

Until suitable premises are located for the memorial osteopathy hospital, the trustees have taken the decision to invest some of the charity's contingency fund into investment properties as the return on these investments are considered better than holding the money in cash deposits at the bank.

**Fundraising activities**

The fundraising activities of the charity are primarily the provision of donations from patients receiving osteopathic treatment.

**FINANCIAL REVIEW**

**Principal funding sources**

As stated above the main source of income for the charity are the donations it receives for providing osteopathic treatment to patients along with interest it has received on its contingency fund.

**Reserves policy**

The charity has a reserve fund, which has been set aside as a contingency fund to realise the Trust Deed objective of establishing a charitable hospital.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity operates under a Trust Deed dated 30th September 1991 revised by a supplemental Trust Deed dated 22nd January 1997. This supplemental Trust Deed was approved by the Charity Commission under the new registered number 1061244 with effect from 13th March 1997.

**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 college.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1061244

**Principal address**

30 Tonbridge Road  
Maidstone  
Kent  
ME16 8RT

The John Wernham College  
of Classical Osteopathy

Report of the Trustees  
for the Year Ended 31 December 2020

**Trustees**

Ms G Roots  
Mr M Somers  
Mr J Musker

**Independent Examiner**

J R Champion FCA  
Chartered Accountant  
McLean Reid  
Chartered Accountants  
1 Forstal Road  
Aylesford  
Kent  
ME20 7AU

Approved by order of the board of trustees on 12 August 2021 and signed on its behalf by:



Ms G Roots - Trustee

Independent Examiner's Report to the Trustees of  
The John Wernham College  
of Classical Osteopathy

**Independent examiner's report to the trustees of The John Wernham College of Classical Osteopathy**

I report to the charity trustees on my examination of the accounts of The John Wernham College of Classical Osteopathy (the Trust) for the year ended 31 December 2020.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



J R Champion FCA  
Chartered Accountant  
McLean Reid  
Chartered Accountants  
1 Forstal Road  
Aylesford  
Kent  
ME20 7AU

13 August 2021

**The John Wernham College  
of Classical Osteopathy**

**Statement of Financial Activities  
for the Year Ended 31 December 2020**

	Notes	2020 Unrestricted funds £	2019 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		7,859	18,873
Other trading activities	2	4,112	6,612
Investment income	3	29,231	32,176
<b>Total</b>		41,202	57,661
<b>EXPENDITURE ON</b>			
Raising funds	4	15,128	18,321
<b>Charitable activities</b>			
Osteopathy		54,498	62,253
Rental income		1,931	-
Other		(13)	11
<b>Total</b>		71,544	80,585
Net gains on investments		-	122,210
<b>NET INCOME/(EXPENDITURE)</b>		(30,342)	99,286
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		1,576,895	1,477,609
<b>TOTAL FUNDS CARRIED FORWARD</b>		1,546,553	1,576,895

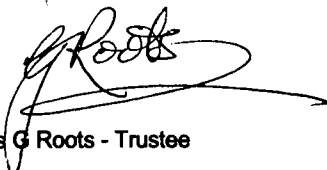
The notes form part of these financial statements

The John Wernham College  
of Classical Osteopathy

Balance Sheet  
31 December 2020

	Notes	2020 Unrestricted funds £	2019 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	7	764,143	772,706
Investment property	8	695,130	695,130
		<hr/>	<hr/>
		1,459,273	1,467,836
 <b>CURRENT ASSETS</b>			
Debtors	9	3,431	5,343
Cash at bank and in hand		89,083	113,464
		<hr/>	<hr/>
		92,514	118,807
 <b>CREDITORS</b>			
Amounts falling due within one year	10	(5,234)	(9,748)
		<hr/>	<hr/>
<b>NET CURRENT ASSETS</b>		87,280	109,059
		<hr/>	<hr/>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		1,546,553	1,576,895
		<hr/>	<hr/>
<b>NET ASSETS</b>		1,546,553	1,576,895
		<hr/>	<hr/>
<b>FUNDS</b>	11		
Unrestricted funds		1,546,553	1,576,895
		<hr/>	<hr/>
<b>TOTAL FUNDS</b>		1,546,553	1,576,895
		<hr/>	<hr/>

The financial statements were approved by the Board of Trustees and authorised for issue on 12 August 2021 and were signed on its behalf by:

  
Ms G Roots - Trustee

**The John Wernham College  
of Classical Osteopathy**

**Notes to the Financial Statements  
for the Year Ended 31 December 2020**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets.

**Income**

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

**Expenditure**

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

**Tangible fixed assets**

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

Land and buildings	- 1% on cost
Plant and machinery	- 10% and 15% on cost

Freehold property within land and buildings are shown on the balance sheet at fair value less accumulated depreciation.

**Investment property**

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in the Statement of Financial Activities.

**Taxation**

The charity is exempt from 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**

	2020	2019
	£	£
Sale of books and DVDs	3,262	6,462
Lectures and seminars	850	150
	<u>4,112</u>	<u>6,612</u>

**The John Wernham College  
of Classical Osteopathy**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2020**

**3. INVESTMENT INCOME**

	2020	2019
	£	£
Rents received	29,090	31,650
Interest receivable	141	526
	29,231	32,176

**4. RAISING FUNDS**

**Investment management costs**

	2020	2019
	£	£
Rent collection	1,461	3,790
Maintenance charges	6,066	382
Rates & water	-	271
	7,527	4,443

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2020 nor for the year ended 31 December 2019.

**6. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	2020	2019
Administration	1	1
	1	1

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

**7. TANGIBLE FIXED ASSETS**

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Totals £
<b>COST</b>				
At 1 January 2020	872,476	11,175	6,243	889,894
Additions	-	-	740	740
	872,476	11,175	6,983	890,634
<b>DEPRECIATION</b>				
At 1 January 2020	101,609	10,511	5,068	117,188
Charge for year	8,725	332	246	9,303
	110,334	10,843	5,314	126,491
<b>NET BOOK VALUE</b>				
At 31 December 2020	762,142	332	1,669	764,143
At 31 December 2019	770,867	664	1,175	772,706

**The John Wernham College  
of Classical Osteopathy**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2020**

**8. INVESTMENT PROPERTY**

	£
<b>FAIR VALUE</b>	
At 1 January 2020	
and 31 December 2020	<u>834,560</u>
<b>AMORTISATION</b>	
At 1 January 2020	
and 31 December 2020	<u>139,430</u>
<b>NET BOOK VALUE</b>	
At 31 December 2020	<u>695,130</u>
At 31 December 2019	<u>695,130</u>

The investment properties held by the charity are carried on the balance sheet at insurance re-instatement valuation.

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

	2020	2019
	£	£
Other debtors	1,059	2,448
Prepayments	2,372	2,895
	<u>3,431</u>	<u>5,343</u>

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

	2020	2019
	£	£
Trade creditors	-	3,639
Taxation and social security	114	208
Other creditors	5,120	5,901
	<u>5,234</u>	<u>9,748</u>

**11. MOVEMENT IN FUNDS**

	At 1.1.20	Net movement in funds	At 31.12.20
	£	£	£
<b>Unrestricted funds</b>			
General fund	1,576,895	(30,342)	1,546,553
<b>TOTAL FUNDS</b>	<u>1,576,895</u>	<u>(30,342)</u>	<u>1,546,553</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	41,202	(71,544)	(30,342)
<b>TOTAL FUNDS</b>	<u>41,202</u>	<u>(71,544)</u>	<u>(30,342)</u>

**The John Wernham College  
of Classical Osteopathy**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2020**

**11. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.1.19 £	Net movement in funds £	At 31.12.19 £
<b>Unrestricted funds</b>			
General fund	1,477,609	99,286	1,576,895
<b>TOTAL FUNDS</b>	<u>1,477,609</u>	<u>99,286</u>	<u>1,576,895</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	57,661	(80,585)	122,210	99,286
<b>TOTAL FUNDS</b>	<u>57,661</u>	<u>(80,585)</u>	<u>122,210</u>	<u>99,286</u>

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

	At 1.1.19 £	Net movement in funds £	At 31.12.20 £
<b>Unrestricted funds</b>			
General fund	1,477,609	68,944	1,546,553
<b>TOTAL FUNDS</b>	<u>1,477,609</u>	<u>68,944</u>	<u>1,546,553</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 £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	98,863	(152,129)	122,210	68,944
<b>TOTAL FUNDS</b>	<u>98,863</u>	<u>(152,129)</u>	<u>122,210</u>	<u>68,944</u>

**The John Wernham College  
of Classical Osteopathy**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2020**

**12. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2020.