

**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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**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

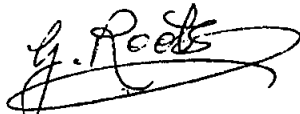
The John Wernham College  
of Classical Osteopathy

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>		<b>39,452</b>	<b>41,202</b>
<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>		<b>68,914</b>	<b>71,544</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(29,462)</b>	<b>(30,342)</b>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		<b>1,546,553</b>	<b>1,576,895</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>1,517,091</b>	<b>1,546,553</b>

The notes form part of these financial statements

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
		<u>1,450,170</u>	<u>1,459,273</u>
<b>CURRENT ASSETS</b>			
Debtors	9	5,017	3,431
Cash at bank and in hand		66,705	89,083
		<u>71,722</u>	<u>92,514</u>
<b>CREDITORS</b>			
Amounts falling due within one year	10	(4,801)	(5,234)
<b>NET CURRENT ASSETS</b>		<u>66,921</u>	<u>87,280</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>1,517,091</u>	<u>1,546,553</u>
<b>NET ASSETS</b>		<u>1,517,091</u>	<u>1,546,553</u>
<b>FUNDS</b>	11		
Unrestricted funds		1,517,091	1,546,553
<b>TOTAL FUNDS</b>		<u>1,517,091</u>	<u>1,546,553</u>

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
	<u>27,922</u>	<u>29,231</u>

**4. RAISING FUNDS**

**Investment management costs**

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

**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	<u>1</u>	<u>1</u>

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	<u>872,476</u>	<u>11,351</u>	<u>6,983</u>	<u>890,810</u>
<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	<u>119,059</u>	<u>11,152</u>	<u>5,559</u>	<u>135,770</u>
<b>NET BOOK VALUE</b>				
At 31 December 2021	<u>753,417</u>	<u>199</u>	<u>1,424</u>	<u>755,040</u>
At 31 December 2020	<u>762,142</u>	<u>332</u>	<u>1,669</u>	<u>764,143</u>

**The John Wernham College**  
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**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
	<u>5,017</u>	<u>3,431</u>

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

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

**11. MOVEMENT IN FUNDS**

	At 1.1.21	Net movement	At
	£	in funds	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>

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>

**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.