

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

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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:

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

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>		<u>38,106</u>	<u>36,915</u>
<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>		<u>64,920</u>	<u>56,381</u>
Net gains on investments		<u>-</u>	<u>187,824</u>
<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>		<u><u>1,658,635</u></u>	<u><u>1,685,449</u></u>

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
		<u>1,621,141</u>	<u>1,629,793</u>
<b>CURRENT ASSETS</b>			
Debtors	9	4,534	7,404
Cash at bank		37,701	56,390
		<u>42,235</u>	<u>63,794</u>
<b>CREDITORS</b>			
Amounts falling due within one year	10	(4,741)	(8,138)
<b>NET CURRENT ASSETS</b>		<u>37,494</u>	<u>55,656</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>1,658,635</u>	<u>1,685,449</u>
<b>NET ASSETS</b>		<u>1,658,635</u>	<u>1,685,449</u>
<b>FUNDS</b>	11		
Unrestricted funds		<u>1,658,635</u>	<u>1,685,449</u>
<b>TOTAL FUNDS</b>		<u>1,658,635</u>	<u>1,685,449</u>

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
	<u>          </u>	<u>          </u>



The John Wernham College  
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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
	<u>33,153</u>	<u>32,658</u>

**4. RAISING FUNDS**

**Investment management costs**

	2023	2022
	£	£
Rent collection	<u>2,132</u>	<u>891</u>

**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
	1	1
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 2023	872,476	12,459	6,983	891,918
Additions	-	630	-	630
	<u>872,476</u>	<u>13,089</u>	<u>6,983</u>	<u>892,548</u>
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
	<u>136,508</u>	<u>12,004</u>	<u>5,849</u>	<u>154,361</u>
At 31 December 2023	136,508	12,004	5,849	154,361
<b>NET BOOK VALUE</b>				
At 31 December 2023	<u>735,968</u>	<u>1,085</u>	<u>1,134</u>	<u>738,187</u>
At 31 December 2022	<u>744,693</u>	<u>927</u>	<u>1,219</u>	<u>746,839</u>

The John Wernham College  
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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  
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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  
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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.