

THE ROYAL COLLEGE OF CHIROPRACTORS

England & Wales · Charity number 1152500

Details

Other names RCC

Status Registered

Legal form Other

Company number [RC000860](#)

Registered 2013-06-19

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

Contact

Address The Royal College of Chiropractors
Chiltern House
45 Station Road
Henley on Thames
Oxfordshire
RG9 1AT

Phone 01491340022

Email admin@rcc-uk.org

Website www.rcc-uk.org

Activities

Objects: 1) TO PROMOTE THE ART, SCIENCE AND PRACTICE OF CHIROPRACTIC;2) TO IMPROVE AND MAINTAIN STANDARDS IN THE PRACTICE OF CHIROPRACTIC FOR THE BENEFIT OF THE PUBLIC;3) TO PROMOTE AWARENESS AND UNDERSTANDING OF CHIROPRACTIC AMONGST MEDICAL PRACTITIONERS AND OTHER HEALTHCARE PROFESSIONALS AND THE PUBLIC;4) TO EDUCATE AND TRAIN PRACTITIONERS IN THE ART, SCIENCE AND PRACTICE OF CHIROPRACTIC;5) TO ADVANCE THE STUDY OF AND RESEARCH IN CHIROPRACTIC.

Activities: Professional membership organisation that promotes quality, safety and excellence in chiropractic practice and provides postgraduate workplace training, continuing professional development and research funding in the public interest.

Classification

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

Geography

- **Area of benefit:** ENGLAND AND WALES
- Northern Ireland
- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-09-30	£558,435	£627,059	£570,472	6
2024-09-30	£526,311	£499,040	£639,096	4
2023-09-30	£491,372	£462,119	-	-
2022-09-30	£497,284	£400,071	-	-
2021-09-30	£435,094	£410,115	-	-

Trustees

Name	Role	Appointed
Catherine Cecelia Quinn		2025-01-29
Ceri Edwards		2025-01-29
Dr GABRIELLE SWAIT		2013-05-30
Dr Philip Anthony Graham Dewhurst		2025-01-29
Julia Kay Gover		2019-01-31
MARCEL LOUIS MORELLI		2013-05-30
Matthew Thomas Barks		2019-01-31
STUART GUY SMELLIE		2013-05-30

THE ROYAL COLLEGE OF CHIROPRACTORS

England & Wales - Charity number 1152500

Accounts

REGISTERED CHARITY NUMBER: 1152500

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 30 September 2025
for
The Royal College of Chiropractors

The Royal College of Chiropractors

Contents of the Financial Statements
for the Year Ended 30 September 2025

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The Royal College of Chiropractors

Report of the Trustees for the Year Ended 30 September 2025

The trustees present their report with the financial statements of the charity for the year ended 30 September 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

OBJECTIVES AND ACTIVITIES

The charitable objects of the Royal College of Chiropractors ("the College") are as follows:

- to promote the art, science and practice of chiropractic;
- to improve and maintain standards in the practice of chiropractic for the benefit of the public;
- to promote awareness and understanding of chiropractic amongst medical practitioners and other healthcare professionals and the public;
- to educate and train practitioners in the art, science and practice of chiropractic;
- to advance the study of and research in chiropractic.

In setting the College's objectives and planning activities, the trustees have given careful consideration to the Charity Commission's guidance on public benefit.

ACHIEVEMENT AND PERFORMANCE

During the period under report, the College continued to further its charitable objects:

- (1) to promote the art, science and practice of chiropractic;
- (2) to improve and maintain standards in the practice of chiropractic for the benefit of the public;
- (3) to promote awareness and understanding of chiropractic amongst medical practitioners and other healthcare professionals and the public;
- (4) to educate and train practitioners in the art, science and practice of chiropractic;
- (5) to advance the study of and research in chiropractic.

It did this through the implementation of its Strategic Plan which specifies core objectives in relation to postgraduate training, continuing professional development, research, professional relations, standards of practice and operational governance and identifies activities and tactics designed to satisfy these objectives according to a defined timeline.

The College continued to invest in:

- GEN-C, a collaboration with the European Academy of Chiropractic and Chiropractic Australia, to provide further online educational resources developed by leading clinicians across the globe;
- the peer-reviewed research journal Chiropractic and Manual Therapies (CMT) in order to foster research and dissemination of high-quality research evidence in an open-access format;
- the RCC Discovery service (EBSCO) to further assist members in study of and research in chiropractic;
- Study grants and PhD research

The Royal College of Chiropractors

Report of the Trustees for the Year Ended 30 September 2025

The College continued to run the UK's postgraduate training programme for chiropractic graduates, which helps ensure a smooth transition from the undergraduate setting to autonomous professional practice in the clinical setting and thus enables new chiropractors to develop as safe and proficient practitioners in the best interest of patients.

The College continued to provide regular, live, free webinars throughout the period under report, enabling chiropractors to pursue their continuing professional development objectives and stay up-to-date, in the best interests of patients.

The College ran its Winter Conference, incorporating the AGM, in London in January 2025, and a Summer Conference in Birmingham in June 2025.

The College continued to promote high quality practice through its practice quality awards initiative, in the best interests of patients.

The College continued to provide online training resources and hands-on training in key areas of practice in order to promote safe and competent practice, in the best interests of patients.

The College published a new quality standard on low back pain and sciatica in January 2025 to assist chiropractors in the evidence-based management of these conditions in the best interests of patients.

The College consulted on, and subsequently published, a new practice standard focused on Quality Improvement in 2025.

The College undertook educational contract work on behalf of the General Chiropractic Council in the field of Continuing Professional Development, thus assisting in the process of statutory regulation.

The College continued to collaborate with the leads of all UK undergraduate programmes (The Forum of Chiropractic Deans) and other stakeholders in order to help support the delivery of high-quality chiropractic education, in the best interests of patients.

The College continued to foster interprofessional links and promote MSK Health through its memberships of the Arthritis and Musculoskeletal Alliance (ARMA).

The College collaborated with the following international partners with common objectives:

- (a) Supporting the work of the World Federation of Chiropractic (WFC) as a corporate member
- (b) Supporting the work of the International Federation of Chiropractic Sport (FICS) as a corporate member

The College continued efforts to recruit patients to its new patient representative group: Chiropractic Patient Voice; a group that provides a patient and public viewpoint and supports patient advocacy.

The College's project to develop a modern CRM system to enable improvements in membership engagement and to enhance administrative efficiency was delivered in 2025, alongside a new website.

The College developed and implemented a new Chiropractic Patient Incident Reporting and Learning System (CPiRLS and CPiRLS4S) platform. This is a secure website, which allows chiropractors to view, submit and comment on patient safety incidents.

The Royal College of Chiropractors

Report of the Trustees for the Year Ended 30 September 2025

FINANCIAL REVIEW

Reserves policy

The trustees have set a level equivalent to 12 months of operating costs for the organisation as a desired level of reserve. This fund is a contingency in the event of a sudden reduction in income in order to protect the future operation of the organisation from the effects of any unforeseen variations in its income and expenditure. It also provides a cash flow for grants and contracts that are paid in arrears.

These reserves underpin:

- The organisation's responsibilities as an employer to hold sufficient funds to provide proper notice and redundancy costs in the event of closure,
- The organisation's responsibilities as a grant-making body,
- The organisation's responsibilities as a provider of continuing education resources including the PRT postgraduate training programme,
- The organisation's responsibilities as a tenant.

Reserves of £570,472 at the end of the year are decreased compared to last year.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

Organisational structure

Overall responsibility for the governance of the College rests with its Council of Officers (comprising trustees elected by the membership) which reports annually to the membership at the Annual General Meeting.

The Council meets bimonthly and is advised by a number of committees, each covering a specific area of activity. These committees are formally constituted within the College's Regulations and include the Academic Board, Court of Electors, Postgraduate Training (PRT) Committee and Research Committee. A Health Policy Unit helps ensure the College is responsive to change within the wider healthcare environment. The Council appoints committee members, normally for an initial period of three years.

Responsibility for the day-to-day management of College affairs is delegated to the Chief Executive. The College banks with Coutts & Co. and takes legal advice from Hempsons Solicitors, and NQ Legal as required.

Faculties and Societies

At 30 September 2025 there were five active Specialist Faculties as follows:

- Animal Chiropractic Faculty
- Orthopaedics, Rehabilitation & Exercise Faculty
- Paediatrics Faculty
- Pain Faculty
- Sport and Exercise Faculty

A new Education Faculty is in development and due to be officially launched at the AGM in 2026.

These groups provide an infrastructure for the national delivery of centrally-organised educational programmes and events and for the recognition and furtherance of special interests, experience and qualifications.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1152500

Principal address

Chiltern House
45 Station Road
Henley-on-Thames
Oxfordshire
RG9 1AT

Trustees

M Barks	Trustee
P Dewhurst	Trustee
C Edwards	Trustee
J Gover	Trustee
M F Gurden	Trustee
M Morelli	Trustee
C Quinn	Trustee
S Smellie	Trustee
G Swait	Trustee

REFERENCE AND ADMINISTRATIVE DETAILS

Independent examiner

Dilip Patel FCA
Chartered Accountant
Chiltern Chambers
St Peters Avenue
Caversham
Reading
Berkshire
RG4 7DH

Approved by order of the board of trustees on 3 December 2025 and signed on its behalf by:



M Barks - Trustee

**Independent Examiner's Report to the Trustees of
The Royal College of Chiropractors**

Independent examiner's report to the trustees of The Royal College of Chiropractors

I report to the charity trustees on my examination of the accounts of the The Royal College of Chiropractors (the Trust) for the year ended 30 September 2025.

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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of which is one of the listed bodies

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.



Dilip Patel FCA
Chartered Accountant
Chiltern Chambers
St Peters Avenue
Caversham
Reading
Berkshire
RG4 7DH

3 December 2025

The Royal College of Chiropractors

Statement of Financial Activities for the Year Ended 30 September 2025

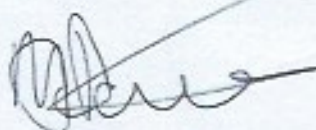
		2025 Unrestricted fund £	2024 Total funds £
	Notes		
INCOME AND ENDOWMENTS FROM			
Subscriptions, contracts and other fees		509,046	485,272
Other trading activities	2	31,665	19,016
Investment income	3	17,724	22,023
Total		558,435	526,311
EXPENDITURE ON			
Raising funds	4	627,059	499,040
NET INCOME/(EXPENDITURE)		(68,624)	27,271
RECONCILIATION OF FUNDS			
Total funds brought forward		639,096	611,825
TOTAL FUNDS CARRIED FORWARD		570,472	639,096

The Royal College of Chiropractors

Balance Sheet
At 30 September 2025

		2025 Unrestricted fund £	2024 Total funds £
CURRENT ASSETS	Notes		
Debtors	8	3,800	3,800
Cash at bank and in hand		<u>595,132</u>	<u>672,837</u>
		598,932	676,637
CREDITORS			
Amounts falling due within one year	9	<u>(28,460)</u>	<u>(37,541)</u>
NET CURRENT ASSETS		<u>570,472</u>	<u>639,096</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>570,472</u>	<u>639,096</u>
NET ASSETS		<u>570,472</u>	<u>639,096</u>
FUNDS	10		
Unrestricted funds		<u>570,472</u>	<u>639,096</u>
TOTAL FUNDS		<u>570,472</u>	<u>639,096</u>

The financial statements were approved by the Board of Trustees on 3 December 2025 and were signed on its behalf by:



M Barks -Trustee

**Notes to the Financial Statements
for the Year Ended 30 September 2025**

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 2015)', 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 with the exception of investments which are included at market value.

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.

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.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

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

	2025	2024
	£	£
CPD event income	<u>31,665</u>	<u>19,016</u>

3. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	<u>17,724</u>	<u>22,023</u>

4. RAISING FUNDS

Raising subscriptions, contracts and other fees

	2025	2024
	£	£
Operations costs	<u>627,059</u>	<u>499,040</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2025 nor for the year ended 30 September 2024.

Trustees' expenses

The amount incurred by the trustees during the period for travel, subsistence and administration expenses, and reimbursed to them, was £12,859 (2024: £11,477).

6. STAFF COSTS

During the year no employee earned over £60,000.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Subscriptions, contracts and other fees	485,272
Other trading activities	19,016
Investment income	<u>22,023</u>
Total	<u>526,311</u>
EXPENDITURE ON	
Raising funds	<u>499,040</u>
Total	<u>27,271</u>
NET INCOME/(EXPENDITURE)	<u>27,271</u>
RECONCILIATION OF FUNDS	
Total funds brought forward	<u>611,825</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>639,096</u></u>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Other debtors	<u>3,800</u>	<u>3,800</u>

Notes to the Financial Statements - continued
for the Year Ended 30 September 2025

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Taxation and social security	6,595	4,568
Other creditors	<u>21,865</u>	<u>33,973</u>
	<u>28,460</u>	<u>37,541</u>

10. MOVEMENT IN FUNDS

	At 1.10.24	Net movement in funds	At 30.9.25
	£	£	£
Unrestricted funds			
General fund	639,096	(68,624)	570,472
	<u>639,096</u>	<u>(68,624)</u>	<u>570,472</u>
TOTAL FUNDS	<u>639,096</u>	<u>(68,624)</u>	<u>570,472</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	558,435	(627,059)	(68,624)
	<u>558,435</u>	<u>(627,059)</u>	<u>(68,624)</u>
TOTAL FUNDS	<u>558,435</u>	<u>(627,059)</u>	<u>(68,624)</u>

Comparatives for movement in funds

	At 1.10.23	Net movement in funds	At 30.9.24
	£	£	£
Unrestricted Funds			
General fund	611,825	27,271	639,096
	<u>611,825</u>	<u>27,271</u>	<u>639,096</u>
TOTAL FUNDS	<u>611,825</u>	<u>27,271</u>	<u>639,096</u>

Notes to the Financial Statements - continued
for the Year Ended 30 September 2025

10. MOVEMENT IN FUNDS – continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	526,311	(499,040)	27,271
TOTAL FUNDS	<u>526,311</u>	<u>(499,040)</u>	<u>27,271</u>

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

	At 1.10.22 £	Net movement in funds £	At 30.9.23 £
Unrestricted funds			
General fund	<u>582,572</u>	<u>29,253</u>	<u>611,825</u>
TOTAL FUNDS	<u>582,572</u>	<u>29,253</u>	<u>611,825</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 £
Unrestricted funds			
General fund	<u>491,372</u>	<u>(462,119)</u>	<u>29,253</u>
TOTAL FUNDS	<u>491,372</u>	<u>(462,119)</u>	<u>29,253</u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2025.

The Royal College of Chiropractors

Detailed Statement of Financial Activities
for the Year Ended 30 September 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Subscriptions, contracts and other fees		
Research unit donations	1,120	1,140
Fees and subscriptions	494,419	462,870
Gift Aid, donations and sundry income	13,507	21,262
	509,046	485,272
Other trading activities		
CPD event income	31,665	19,016
Investment income		
Deposit account interest	17,724	22,023
Total incoming resources	558,435	526,311
EXPENDITURE		
Operations costs		
Management Wages	200,843	186,478
Social security	13,424	14,211
Pensions	19,336	13,414
Accommodation costs	28,755	28,751
Insurance	1,907	1,778
Telephone	800	1,909
Postage and stationery	8,425	13,880
Sundries	20,501	8,518
Conference expenses	62,831	52,544
PRT meeting expenses	2,646	2,766
Journal costs	25,862	818
Travel and subsistence	14,560	17,691
CPD event costs	6,951	9,145
Motor expenses	4,277	1,327
Database costs	35,246	12,096
IT support, development & consumables	74,182	67,703
Training costs	2,960	3,850
Subscriptions	7,607	6,280
RCC grants	36,250	9,700
Professional services	51,450	40,448
	618,813	493,307
Finance		
Bank charges	8,246	5,733
Total resources expended	627,059	499,040
Net (expenditure)/income	(68,624)	27,271

Accounts

REGISTERED CHARITY NUMBER: 1152500

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 30 September 2024
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The Royal College of Chiropractors

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The Royal College of Chiropractors

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The Royal College of Chiropractors

Report of the Trustees for the Year Ended 30 September 2024

ACHIEVEMENT AND PERFORMANCE

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The College's project to develop a modern CRM system to enable improvements in membership engagement and to enhance administrative efficiency continued in 2024.

The Royal College of Chiropractors

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- The organisation's responsibilities as a tenant.

Reserves of £639,096 at the end of the year are increased compared to last year.

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Responsibility for the day-to-day management of College affairs is delegated to the Chief Executive. The College banks with Coutts & Co. and takes legal advice from Hempsons Solicitors, as required.

Faculties and Societies

At 30 September 2024, there were 16 Regional Faculties of the College covering England, Wales, Scotland and Northern Ireland.

In addition, there were five active Specialist Faculties as follows:

- Animal Chiropractic Faculty
- Orthopaedics, Rehabilitation & Exercise Faculty
- Paediatrics Faculty
- Pain Faculty
- Sport and Exercise Faculty

A new Education Faculty is in development.

These groups provide an infrastructure for the national delivery of centrally-organised educational programmes and events and for the recognition and furtherance of special interests, experience and qualifications.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1152500

Principal address

Chiltern House
45 Station Road
Henley-on-Thames
Oxfordshire
RG9 1AT

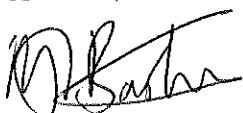
Trustees

M Barks	Trustee
Ms J Gover	Trustee
M F Gurden	Trustee
P Jones	Trustee
M Morelli	Trustee
S Smellie	Trustee
Ms G Swait	Trustee
J Field	Trustee

REFERENCE AND ADMINISTRATIVE DETAILS**Independent examiner**

Dilip Patel FCA
Chartered Accountant
Chiltern Chambers
St Peters Avenue
Caversham
Reading
Berkshire
RG4 7DH

Approved by order of the board of trustees on 29 January 2025 and signed on its behalf by:

 29/01/2025

M Barks - Trustee

**Independent Examiner's Report to the Trustees of
The Royal College of Chiropractors**

Independent examiner's report to the trustees of The Royal College of Chiropractors

I report to the charity trustees on my examination of the accounts of the The Royal College of Chiropractors (the Trust) for the year ended 30 September 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.

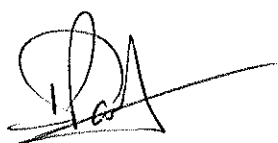
Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of which is one of the listed bodies

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.



Dilip Patel FCA
Chartered Accountant
Chiltern Chambers
St Peters Avenue
Caversham
Reading
Berkshire
RG4 7DH

29 January 2025

The Royal College of Chiropractors

Statement of Financial Activities
for the Year Ended 30 September 2024

		2024 Unrestricted fund £	2023 Total funds £
	Notes		
INCOME AND ENDOWMENTS FROM			
Subscriptions, contracts and other fees		485,272	446,113
Other trading activities	2	19,016	34,390
Investment income	3	<u>22,023</u>	<u>10,869</u>
Total		526,311	491,372
 EXPENDITURE ON			
Raising funds	4	<u>499,040</u>	<u>462,119</u>
NET INCOME/(EXPENDITURE)		27,271	29,253
 RECONCILIATION OF FUNDS			
Total funds brought forward		611,825	582,572
 TOTAL FUNDS CARRIED FORWARD		<u>639,096</u>	<u>611,825</u>

The Royal College of Chiropractors

Balance Sheet
At 30 September 2024

		2024 Unrestricted fund £	2023 Total funds £
CURRENT ASSETS	Notes		
Debtors	8	3,800	3,800
Cash at bank and in hand		<u>672,837</u>	<u>641,484</u>
		676,637	645,284
CREDITORS			
Amounts falling due within one year	9	(37,541)	(33,459)
		<u>639,096</u>	<u>611,825</u>
NET CURRENT ASSETS			
		<u>639,096</u>	<u>611,825</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>639,096</u>	<u>611,825</u>
NET ASSETS			
		<u>639,096</u>	<u>611,825</u>
FUNDS	10		
Unrestricted funds		<u>639,096</u>	<u>611,825</u>
TOTAL FUNDS		<u>639,096</u>	<u>611,825</u>

The financial statements were approved by the Board of Trustees on 29 January 2025 and were signed on its behalf by:



29/01/25

M Barks -Trustee

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the 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 2015)', 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 with the exception of investments which are included at market value.

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.

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.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

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
	£	£
CPD event income	<u>19,016</u>	<u>34,390</u>

3. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	<u>22,023</u>	<u>10,869</u>

The Royal College of Chiropractors
Notes to the Financial Statements - continued
for the Year Ended 30 September 2024

4. RAISING FUNDS

Raising subscriptions, contracts and other fees

	2024	2023
	£	£
Operations costs	<u>499,040</u>	<u>462,119</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2024 nor for the year ended 30 September 2023.

Trustees' expenses

The amount incurred by the trustees during the period for travel, subsistence and administration expenses, and reimbursed to them, was £11,477 (2023: £5,794).

6. STAFF COSTS

During the year one employee earned over £60,000.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Subscriptions, contracts and other fees	446,113
Other trading activities	34,390
Investment income	<u>10,869</u>
Total	491,372
 EXPENDITURE ON	
Raising funds	<u>462,119</u>
Total	29,253
 NET INCOME/(EXPENDITURE)	29,253
 RECONCILIATION OF FUNDS	
Total funds brought forward	582,572
 TOTAL FUNDS CARRIED FORWARD	<u>611,825</u>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Other debtors	<u>3,800</u>	<u>3,800</u>

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

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Taxation and social security	4,568	4,101
Other creditors	<u>33,973</u>	<u>29,358</u>
	<u>37,541</u>	<u>33,459</u>

10. MOVEMENT IN FUNDS

	At 1.10.23	Net movement in funds	At 30.9.24
	£	£	£
Unrestricted funds			
General fund	611,825	27,271	639,096
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>611,825</u>	<u>27,271</u>	<u>639,096</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	526,311	(499,040)	27,271
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>526,311</u>	<u>(499,040)</u>	<u>27,271</u>

Comparatives for movement in funds

	At 1.10.22	Net movement in funds	At 30.9.23
	£	£	£
Unrestricted Funds			
General fund	582,572	29,253	611,825
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>582,572</u>	<u>29,253</u>	<u>611,825</u>

The Royal College of Chiropractors

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

10. MOVEMENT IN FUNDS – continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	491,372	(462,119)	29,253
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>491,372</u>	<u>(462,119)</u>	<u>29,253</u>

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

	At 1.10.21 £	Net movement in funds £	At 30.9.22 £
Unrestricted funds			
General fund	<u>485,359</u>	<u>97,213</u>	<u>582,572</u>
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>485,359</u>	<u>97,213</u>	<u>582,572</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 £
Unrestricted funds			
General fund	<u>497,284</u>	<u>(400,017)</u>	<u>97,213</u>
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>497,284</u>	<u>(400,071)</u>	<u>97,213</u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2024.

The Royal College of Chiropractors

Detailed Statement of Financial Activities
for the Year Ended 30 September 2024

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Subscriptions, contracts and other fees		
Research unit donations	1,140	1,140
Fees and subscriptions	462,870	429,486
Gift Aid, donations and sundry income	<u>21,262</u>	<u>15,487</u>
	485,272	446,113
Other trading activities		
CPD event income	19,016	34,390
Investment income		
Deposit account interest	<u>22,023</u>	<u>10,869</u>
Total incoming resources	526,311	491,372
EXPENDITURE		
Operations costs		
Management		
Wages	186,478	165,555
Social security	14,211	12,455
Pensions	13,414	13,931
Accommodation costs	28,751	27,360
Insurance	1,778	1,806
Telephone	1,909	695
Postage and stationery	13,880	12,008
Sundries	8,518	2,289
Conference expenses	52,544	42,383
PRT meeting expenses	2,766	-
Journal costs	818	-
Travel and subsistence	17,691	12,520
CPD event costs	9,145	23,022
Motor expenses	1,327	2,706
Database costs	12,096	4,726
IT support, development & consumables	67,703	74,230
Training costs	3,850	4,243
Subscriptions	6,280	5,318
RCC grants	9,700	5,840
Professional services	<u>40,448</u>	<u>43,476</u>
	493,307	454,563
Finance		
Bank charges	<u>5,733</u>	<u>7,556</u>
Total resources expended	499,040	462,119
Net (expenditure)/income	<u>27,271</u>	<u>29,253</u>

THE ROYAL COLLEGE OF CHIROPRACTORS

England & Wales - Charity number 1152500

Accounts

REGISTERED CHARITY NUMBER: 1152500

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 30 September 2023
for
The Royal College of Chiropractors

The Royal College of Chiropractors

Contents of the Financial Statements
for the Year Ended 30 September 2023

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Report of the Trustees	1 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 to 11
Detailed Statement of Financial Activities	12

The Royal College of Chiropractors

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

The trustees present their report with the financial statements of the charity for the year ended 30 September 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

OBJECTIVES AND ACTIVITIES

The charitable objects of the Royal College of Chiropractors ("the College") are as follows:

- to promote the art, science and practice of chiropractic;
- to improve and maintain standards in the practice of chiropractic for the benefit of the public;
- to promote awareness and understanding of chiropractic amongst medical practitioners and other healthcare professionals and the public;
- to educate and train practitioners in the art, science and practice of chiropractic;
- to advance the study of and research in chiropractic.

In setting the College's objectives and planning activities, the trustees have given careful consideration to the Charity Commission's guidance on public benefit.

The Royal College of Chiropractors

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

ACHIEVEMENT AND PERFORMANCE

During the period under report, the College continued to further its charitable objects:

- (1) to promote the art, science and practice of chiropractic;
- (2) to improve and maintain standards in the practice of chiropractic for the benefit of the public;
- (3) to promote awareness and understanding of chiropractic amongst medical practitioners and other healthcare professionals and the public;
- (4) to educate and train practitioners in the art, science and practice of chiropractic;
- (5) to advance the study of and research in chiropractic.

It did this through the implementation of its Strategic Plan which specifies core objectives in relation to postgraduate training, continuing professional development, research, professional relations, standards of practice and operational governance and identifies activities and tactics designed to satisfy these objectives according to a defined timeline.

The College continued to invest in:

- GEN-C, a collaboration with the European Academy of Chiropractic and Chiropractic Australia, to provide further online educational resources developed by leading clinicians across the globe;
- the peer-reviewed research journal Chiropractic and Manual Therapies (CMT) in order to foster research and dissemination of high-quality research evidence in an open-access format;
- the RCC Discovery service to further assist members in study of and research in chiropractic;
- Study grants, travel grants and PhD research

The College continued to run the UK's postgraduate training programme for chiropractic graduates, which helps ensure a smooth transition from the undergraduate setting to autonomous professional practice in the clinical setting and thus enables new chiropractors to develop as safe and proficient practitioners in the best interest of patients.

The College continued to provide regular, live, free webinars throughout the period under report, enabling chiropractors to pursue their continuing professional development.

The College was able to return to an in-person AGM and Winter Conference in January 2023, and in-person Summer Conference in Birmingham in June 2023.

The College continued to promote high quality practice through its practice quality awards initiative.

The College continued to provide online training resources in key areas of practice in order to promote safe and competent practice.

The College published a new practice standard focused on the principles and expected standards of clinical record keeping in a chiropractic care setting, assisting chiropractors in achieving those standards.

The College undertook educational contract work on behalf of the General Chiropractic Council in the field of Continuing Professional Development and Returning to Practice, thus assisting in the process of statutory regulation.

The College continued to collaborate with the leads of all UK undergraduate programmes (The Forum of Chiropractic Deans) and other stakeholders in order to help support the delivery of high quality chiropractic education.

The College continued to foster interprofessional links and promote MSK Health through its membership of the Arthritis and Musculoskeletal Alliance (ARMA).

The College continued efforts to recruit patients to its new patient representative group: Chiropractic Patient Voice; a group that provides a patient and public viewpoint and supports patient advocacy.

The College's project to develop a modern CRM system to enable improvements in membership engagement and to enhance administrative efficiency continued in 2023.

The Royal College of Chiropractors

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

FINANCIAL REVIEW

Reserves policy

It is the trustees' policy to retain sufficient reserves in order to ensure a solid financial base and sustainability. The trustees' feel this requires reserves equivalent to 12-24 months' running costs. Reserves of £611,825.00 at the end of the year are increased compared to last year.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

Organisational structure

Overall responsibility for the governance of the College rests with its Council of Officers (comprising trustees elected by the membership) which reports annually to the membership at the Annual General Meeting.

The Council meets bimonthly and is advised by a number of committees, each covering a specific area of activity. These committees are formally constituted within the College's Regulations and include the Academic Board, Court of Electors, Postgraduate Training (PRT) Committee and Research Committee. A Health Policy Unit helps ensure the College is responsive to change within the wider healthcare environment. The Council appoints committee members, normally for an initial period of three years.

Responsibility for the day-to-day management of College affairs is delegated to the Chief Executive. The College banks with Coutts & Co. and takes legal advice from Hempsons Solicitors.

Faculties and Societies

At 30 September 2023, there were 16 Regional Faculties of the College covering England, Wales, Scotland and Northern Ireland.

In addition, there were five active Specialist Faculties as follows:

- Animal Chiropractic Faculty
- Orthopaedics, Rehabilitation & Exercise Faculty
- Paediatrics Faculty
- Pain Faculty
- Sport and Exercise Faculty

These groups provide an infrastructure for the national delivery of centrally-organised educational programmes and events and for the recognition and furtherance of special interests, experience and qualifications.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1152500

Principal address

Chiltern House
45 Station Road
Henley-on-Thames
Oxfordshire
RG9 1AT

Trustees

M Barks	Trustee
Ms J Gover	Trustee
M F Gurden	Trustee
P Jones	Trustee
M Morelli	Trustee

The Royal College of Chiropractors

Report of the Trustees
for the Year Ended 30 September 2023

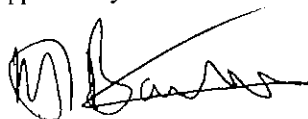
S Smellie	Trustee
Ms G Swait	Trustee
J Field	Trustee
Ms R Willard (resigned 25.01.2023)	Trustee

REFERENCE AND ADMINISTRATIVE DETAILS

Independent examiner

Dilip Patel FCA
Chartered Accountant
Chiltern Chambers
St Peters Avenue
Caversham
Reading
Berkshire
RG4 7DH

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



M Barks - Trustee

**Independent Examiner's Report to the Trustees of
The Royal College of Chiropractors**

Independent examiner's report to the trustees of The Royal College of Chiropractors

I report to the charity trustees on my examination of the accounts of the The Royal College of Chiropractors (the Trust) for the year ended 30 September 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.

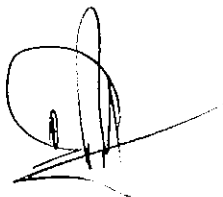
Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of which is one of the listed bodies

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.



Dilip Patel FCA
Chartered Accountant
Chiltern Chambers
St Peters Avenue
Caversham
Reading
Berkshire
RG4 7DH

31 January 2024

The Royal College of Chiropractors

Statement of Financial Activities
for the Year Ended 30 September 2023

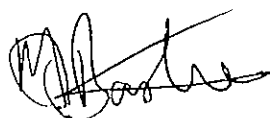
		2023 Unrestricted fund £	2022 Total funds £
	Notes		
INCOME AND ENDOWMENTS FROM			
Subscriptions, contracts and other fees		446,113	460,418
Other trading activities	2	34,390	35,620
Investment income	3	<u>10,869</u>	<u>1,246</u>
Total		491,372	497,284
 EXPENDITURE ON			
Raising funds	4	<u>462,119</u>	<u>400,071</u>
NET INCOME/(EXPENDITURE)		29,253	97,213
 RECONCILIATION OF FUNDS			
Total funds brought forward		<u>582,572</u>	<u>485,359</u>
 TOTAL FUNDS CARRIED FORWARD		<u><u>611,825</u></u>	<u><u>582,572</u></u>

The Royal College of Chiropractors

Balance Sheet
At 30 September 2023

		2023 Unrestricted fund £	2022 Total funds £
CURRENT ASSETS	Notes		
Debtors	8	3,800	3,800
Cash at bank and in hand		<u>641,484</u>	<u>594,154</u>
		645,284	597,954
 CREDITORS			
Amounts falling due within one year	9	(33,459)	(15,382)
		<u>611,825</u>	<u>582,572</u>
 NET CURRENT ASSETS			
		<u>611,825</u>	<u>582,572</u>
 TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>611,825</u>	<u>582,572</u>
 NET ASSETS			
		<u>611,825</u>	<u>582,572</u>
 FUNDS	10		
Unrestricted funds		<u>611,825</u>	<u>582,572</u>
 TOTAL FUNDS			
		<u>611,825</u>	<u>582,572</u>

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



M Barks -Trustee

The Royal College of Chiropractors

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the 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 2015)', 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 with the exception of investments which are included at market value.

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.

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.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

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
	£	£
CPD event income	<u>34,390</u>	<u>35,620</u>

3. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	<u>10,869</u>	<u>1,246</u>

The Royal College of Chiropractors
Notes to the Financial Statements - continued
for the Year Ended 30 September 2023

4. RAISING FUNDS

Raising subscriptions, contracts and other fees

	2023	2022
	£	£
Operations costs	<u>462,119</u>	<u>400,071</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2023 nor for the year ended 30 September 2022.

Trustees' expenses

The amount incurred by the trustees during the period for travel, subsistence and administration expenses, and reimbursed to them, was £5,794 (2022: £3,775).

6. STAFF COSTS

During the year one employee earned over £60,000.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Subscriptions, contracts and other fees	460,418
Other trading activities	35,620
Investment income	<u>1,246</u>
Total	497,284
 EXPENDITURE ON	
Raising funds	<u>400,071</u>
Total	<u>97,213</u>
 NET INCOME/(EXPENDITURE)	97,213
 RECONCILIATION OF FUNDS	
Total funds brought forward	<u>485,359</u>
 TOTAL FUNDS CARRIED FORWARD	<u><u>582,572</u></u>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Other debtors	<u>3,800</u>	<u>3,800</u>

The Royal College of Chiropractors

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

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Taxation and social security	4,101	4,558
Other creditors	<u>29,358</u>	<u>10,824</u>
	<u>33,459</u>	<u>15,832</u>

10. MOVEMENT IN FUNDS

	At 1.10.22	Net movement in funds	At 30.9.23
	£	£	£
Unrestricted funds			
General fund	582,572	29,253	611,825
	<u>582,572</u>	<u>29,253</u>	<u>611,825</u>
TOTAL FUNDS	<u>582,572</u>	<u>29,253</u>	<u>611,825</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	491,372	(462,119)	29,253
	<u>491,372</u>	<u>(462,119)</u>	<u>29,253</u>
TOTAL FUNDS	<u>491,372</u>	<u>(462,119)</u>	<u>29,253</u>

Comparatives for movement in funds

	At 1.10.21	Net movement in funds	At 30.9.22
	£	£	£
Unrestricted Funds			
General fund	485,359	97,213	582,572
	<u>485,359</u>	<u>97,213</u>	<u>582,572</u>
TOTAL FUNDS	<u>485,359</u>	<u>97,213</u>	<u>582,572</u>

The Royal College of Chiropractors

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

10. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	497,284	(400,071)	97,213
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>497,284</u>	<u>(400,071)</u>	<u>97,213</u>

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

	At 1.10.20 £	Net movement in funds £	At 30.9.21 £
Unrestricted funds			
General fund	<u>460,380</u>	<u>24,979</u>	<u>485,359</u>
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>460,380</u>	<u>24,979</u>	<u>485,359</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 £
Unrestricted funds			
General fund	<u>435,094</u>	<u>(410,115)</u>	<u>24,979</u>
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>435,094</u>	<u>(410,115)</u>	<u>24,979</u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2023.

The Royal College of Chiropractors

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

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Subscriptions, contracts and other fees		
Research unit donations	1,140	1,140
Fees and subscriptions	429,486	415,684
Gift Aid, donations and sundry income	<u>15,487</u>	<u>43,594</u>
	446,113	460,418
Other trading activities		
CPD event income	34,390	35,620
Investment income		
Deposit account interest	<u>10,869</u>	<u>1,246</u>
Total incoming resources	491,372	497,284
EXPENDITURE		
Operations costs		
Management		
Wages	165,555	152,308
Social security	12,455	11,806
Pensions	13,931	13,763
Accommodation costs	27,360	27,360
Insurance	1,806	1,806
Telephone	695	675
Postage and stationery	12,008	8,251
Sundries	2,289	3,178
Conference expenses	42,383	6,626
Journal costs	-	14,801
Travel and subsistence	12,520	8,020
CPD event costs	23,022	18,066
Motor expenses	2,706	1,692
Database costs	4,726	5,155
IT support, development & consumables	74,230	56,110
Training costs	4,243	3,412
Subscriptions	5,318	4,639
RCC grants	5,840	14,820
Professional services	<u>43,476</u>	<u>40,589</u>
	454,563	393,077
Finance		
Bank charges	<u>7,556</u>	<u>6,994</u>
Total resources expended	462,119	400,071
Net (expenditure)/income	<u>29,253</u>	<u>97,213</u>

Accounts

REGISTERED CHARITY NUMBER: 1152500

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 30 September 2022
for
The Royal College of Chiropractors

The Royal College of Chiropractors

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for the Year Ended 30 September 2022

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The Royal College of Chiropractors

Report of the Trustees **for the Year Ended 30 September 2022**

The trustees present their report with the financial statements of the charity for the year ended 30 September 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

OBJECTIVES AND ACTIVITIES

The charitable objects of the Royal College of Chiropractors ("the College") are as follows:

- to promote the art, science and practice of chiropractic;
- to improve and maintain standards in the practice of chiropractic for the benefit of the public;
- to promote awareness and understanding of chiropractic amongst medical practitioners and other healthcare professionals and the public;
- to educate and train practitioners in the art, science and practice of chiropractic;
- to advance the study of and research in chiropractic.

In setting the College's objectives and planning activities, the trustees have given careful consideration to the Charity Commission's guidance on public benefit.

The Royal College of Chiropractors

Report of the Trustees **for the Year Ended 30 September 2022**

ACHIEVEMENT AND PERFORMANCE

During the period under report, the College continued to foster professional excellence and quality, in the public interest, through an academic membership structure based on postgraduate achievement, provision of the national postgraduate training programme for new graduates, provision of a UK-wide Continuing Professional Development (CPD) programme, operation of the Patient Partnership and Clinical Management Quality Awards and the publication of professional quality standards and chiropractic practice standards.

As in 2021, the College was unable to run its scheduled Winter Conference in January 2022 due to the coronavirus pandemic; a live webinar series replaced this event, culminating in an online President's Lecture and AGM on 26th January.

The College continued to provide regular, live, free webinars throughout the period under report, enabling chiropractors to pursue their continuing professional development in the best interests of patients.

The College continued to invest in:

- GEN-C, a collaboration with the European Academy of Chiropractic and Chiropractic Australia, to provide further online educational resources developed by leading clinicians across the globe;
- the peer-reviewed research journal Chiropractic and Manual Therapies (CMT) in order to foster research and dissemination of high-quality research evidence in an open-access format;
- the RCC Discovery service to further assist members in study of and research in chiropractic;
- postdoctoral, PhD studentship and 'innovation' research projects

The College undertook educational contract work on behalf of the General Chiropractic Council in the field of Continuing Professional Development, and worked with the leads of all UK undergraduates programmes (The Forum of Chiropractic Deans) and other stakeholders to define and publish Outcomes for Chiropractic Graduates – a document that explains what new graduates need to know and be able to do in the context of contemporary chiropractic practice.

The College continued to foster interprofessional links through its involvement in the Arthritis and Musculoskeletal Alliance (ARMA) and participation of College Officers in national organisations/groups including the National Ankylosing Spondylitis Association (NASS).

The College incorporated the Chiropractic Patients' Association, a long-term collaborator, into its structure and launched a new patient representative group: Chiropractic Patient Voice.

The project to develop a modern CRM system to enable improvements in membership engagement and to enhance administrative efficiency continued in 2022.

FINANCIAL REVIEW

Reserves policy

It is the trustees' policy to retain sufficient reserves in order to ensure a solid financial base and sustainability. The trustees' feel this requires reserves equivalent to 12-24 months' running costs. Reserves of £582,572 at the end of the year are increased compared to last year.

The Royal College of Chiropractors

Report of the Trustees **for the Year Ended 30 September 2022**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

Organisational structure

Overall responsibility for the governance of the College rests with its Council of Officers (comprising trustees elected by the membership) which reports annually to the membership at the Annual General Meeting.

The Council meets bimonthly and is advised by a number of committees, each covering a specific area of activity. These committees are formally constituted within the College's Regulations and include the Academic Board, Court of Electors, Postgraduate Training (PRT) Committee and Research Committee. A Health Policy Unit helps ensure the College is responsive to change within the wider healthcare environment. The Council appoints committee members, normally for an initial period of three years.

Responsibility for the day-to-day management of College affairs is delegated to the Chief Executive. The College banks with Coutts & Co. and takes legal advice from Hempsons Solicitors.

Faculties and Societies

At 30 September 2022, there were 16 Regional Faculties of the College covering England, Wales, Scotland and Northern Ireland.

In addition, there were five active Specialist Faculties as follows:

- Animal Chiropractic Faculty
- Orthopaedics, Rehabilitation & Exercise Faculty
- Paediatrics Faculty
- Pain Faculty
- Sport and Exercise Faculty

These groups provide an infrastructure for the national delivery of centrally-organised educational programmes and events and for the recognition and furtherance of special interests, experience and qualifications.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1152500

Principal address

Chiltern House
45 Station Road
Henley-on-Thames
Oxfordshire
RG9 1AT

Trustees

M Barks	Trustee
Ms J Gover	Trustee
M F Gurden	Trustee
P Jones	Trustee
M Morelli	Trustee
S Smellie	Trustee
Ms G Swait	Trustee
J Field	Trustee
Ms R Willard	Trustee

The Royal College of Chiropractors

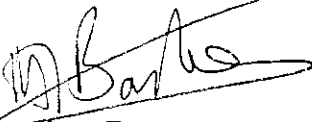
Report of the Trustees
for the Year Ended 30 September 2022

REFERENCE AND ADMINISTRATIVE DETAILS

Independent examiner

Dilip Patel FCA
Chartered Accountant
Chiltern Chambers
St Peters Avenue
Caversham
Reading
Berkshire
RG4 7DH

Approved by order of the board of trustees on 23 January 2023 and signed on its behalf by:

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

M Barks - Trustee

**Independent Examiner's Report to the Trustees of
The Royal College of Chiropractors**

Independent examiner's report to the trustees of The Royal College of Chiropractors

I report to the charity trustees on my examination of the accounts of the The Royal College of Chiropractors (the Trust) for the year ended 30 September 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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of which is one of the listed bodies

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.



Dilip Patel FCA
Chartered Accountant
Chiltern Chambers
St Peters Avenue
Caversham
Reading
Berkshire
RG4 7DH

23 January 2023

The Royal College of Chiropractors

Statement of Financial Activities
for the Year Ended 30 September 2022

		2022 Unrestricted fund £	2021 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		460,418	407,281
Other trading activities	2	35,620	26,976
Investment income	3	<u>1,246</u>	<u>837</u>
Total		497,284	435,094
 EXPENDITURE ON			
Raising funds	4	<u>400,071</u>	<u>410,115</u>
NET INCOME/(EXPENDITURE)		97,213	24,979
 RECONCILIATION OF FUNDS			
Total funds brought forward		<u>485,359</u>	<u>460,380</u>
 TOTAL FUNDS CARRIED FORWARD		<u><u>582,572</u></u>	<u><u>485,359</u></u>

The Royal College of Chiropractors

Balance Sheet

At 30 September 2022

		2022 Unrestricted fund £	2021 Total funds £
CURRENT ASSETS	Notes		
Debtors	8	3,800	3,800
Cash at bank and in hand		<u>594,154</u>	<u>513,649</u>
		597,954	517,449
 CREDITORS			
Amounts falling due within one year	9	(15,382)	(32,290)
		<u>582,572</u>	<u>485,359</u>
 NET CURRENT ASSETS			
		<u>582,572</u>	<u>485,359</u>
 TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>582,572</u>	<u>485,359</u>
 NET ASSETS			
		<u>582,572</u>	<u>485,359</u>
 FUNDS	10		
Unrestricted funds		<u>582,572</u>	<u>485,359</u>
 TOTAL FUNDS			
		<u>582,572</u>	<u>485,359</u>

The financial statements were approved by the Board of Trustees on 23 January 2023 and were signed on its behalf by:



M Barks -Trustee

The Royal College of Chiropractors

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the 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 2015)', 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 with the exception of investments which are included at market value.

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.

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.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

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
	£	£
CPD event income	<u>35,620</u>	<u>26,976</u>

3. INVESTMENT INCOME

	2022	2021
	£	£
Deposit account interest	<u>1,246</u>	<u>837</u>

The Royal College of Chiropractors
Notes to the Financial Statements - continued
for the Year Ended 30 September 2022

4. RAISING FUNDS

Raising donations and legacies

	2022	2021
	£	£
Support costs	<u>400,071</u>	<u>410,115</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2022 nor for the year ended 30 September 2021.

Trustees' expenses

The amount incurred by the trustees during the period for travel, subsistence and administration expenses, and reimbursed to them, was £3,775 (2021: £Nil).

6. STAFF COSTS

During the year one employee earned over £60,000.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	407,281
Other trading activities	26,976
Investment income	<u>837</u>
Total	435,094
 EXPENDITURE ON	
Raising funds	<u>410,115</u>
Total	<u>24,979</u>
 NET INCOME/(EXPENDITURE)	24,979
 RECONCILIATION OF FUNDS	
Total funds brought forward	<u>460,380</u>
 TOTAL FUNDS CARRIED FORWARD	<u><u>485,359</u></u>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Other debtors	<u>3,800</u>	<u>3,800</u>

The Royal College of Chiropractors

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

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Taxation and social security	4,558	4,317
Other creditors	<u>10,824</u>	<u>27,773</u>
	<u>15,832</u>	<u>32,090</u>

10. MOVEMENT IN FUNDS

	At 1.10.21 £	Net movement in funds £	At 30.9.22 £
Unrestricted funds			
General fund	485,359	97,213	582,572
	<u>485,359</u>	<u>97,213</u>	<u>582,572</u>
TOTAL FUNDS	<u>485,359</u>	<u>97,213</u>	<u>582,572</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	497,284	(400,071)	97,213
	<u>497,284</u>	<u>(400,071)</u>	<u>97,213</u>
TOTAL FUNDS	<u>497,284</u>	<u>(400,071)</u>	<u>97,213</u>

Comparatives for movement in funds

	At 1.10.20 £	Net movement in funds £	At 30.9.21 £
Unrestricted Funds			
General fund	460,380	24,979	485,359
	<u>460,380</u>	<u>24,979</u>	<u>485,359</u>
TOTAL FUNDS	<u>460,380</u>	<u>24,979</u>	<u>485,359</u>

The Royal College of Chiropractors

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

10. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	435,094	(410,115)	24,979
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>435,094</u>	<u>(410,115)</u>	<u>24,979</u>

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

	At 1.10.19 £	Net movement in funds £	At 30.9.20 £
Unrestricted funds			
General fund	<u>502,133</u>	<u>(41,752)</u>	<u>460,380</u>
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>502,133</u>	<u>(41,752)</u>	<u>460,380</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 £
Unrestricted funds			
General fund	<u>457,545</u>	<u>(499,297)</u>	<u>(41,752)</u>
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>457,545</u>	<u>(499,297)</u>	<u>(41,752)</u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2022.

The Royal College of Chiropractors

Detailed Statement of Financial Activities
for the Year Ended 30 September 2022

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Research unit donations	1,140	1,140
Fees and subscriptions	415,684	397,812
Gift Aid, donations and sundry income	<u>43,594</u>	<u>8,329</u>
	460,418	407,281
Other trading activities		
CPD event income	35,620	29,976
Investment income		
Deposit account interest	<u>1,246</u>	<u>837</u>
Total incoming resources	497,284	435,094
EXPENDITURE		
Support costs		
Management		
Wages	152,308	149,609
Social security	11,806	11,799
Pensions	13,763	15,307
Accommodation costs	27,360	37,626
Insurance	1,806	1,957
Telephone	675	834
Postage and stationery	8,251	3,791
Sundries	3,178	2,462
Conference expenses	6,626	-
Journal costs	14,801	14,477
Travel and subsistence	8,020	-
CPD event costs	18,066	8,695
Motor expenses	1,692	-
Database costs	5,155	36,736
IT support, development & consumables	56,110	43,513
Training costs	3,412	-
Subscriptions	4,639	9,055
RCC grants	14,820	29,504
Professional services	<u>40,589</u>	<u>38,356</u>
	393,077	403,721
Finance		
Bank charges	<u>6,994</u>	<u>6,394</u>
Total resources expended	400,071	410,115
Net (expenditure)/income	<u>97,213</u>	<u>24,979</u>

Accounts

REGISTERED CHARITY NUMBER: 1152500

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 30 September 2021
for
The Royal College of Chiropractors

The Royal College of Chiropractors

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for the Year Ended 30 September 2021

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The Royal College of Chiropractors

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

The trustees present their report with the financial statements of the charity for the year ended 30 September 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

OBJECTIVES AND ACTIVITIES

The charitable objects of the Royal College of Chiropractors ("the College") are as follows:

- to promote the art, science and practice of chiropractic;
- to improve and maintain standards in the practice of chiropractic for the benefit of the public;
- to promote awareness and understanding of chiropractic amongst medical practitioners and other healthcare professionals and the public;
- to educate and train practitioners in the art, science and practice of chiropractic;
- to advance the study of and research in chiropractic.

In setting the College's objectives and planning activities, the trustees have given careful consideration to the Charity Commission's guidance on public benefit.

The Royal College of Chiropractors

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

ACHIEVEMENT AND PERFORMANCE

During the period under report, the College continued to foster professional excellence and quality, in the public interest, through an academic membership structure based on postgraduate achievement, provision of the national postgraduate training programme for new graduates, provision of a UK-wide Continuing Professional Development (CPD) programme, and operation of the Patient Partnership and Clinical Management Quality Awards.

The College moved to smaller, modern and more cost-effective office premises in November 2020.

The College was unable to run its scheduled Winter Conference in January 2021 due to the coronavirus pandemic; a live webinar series replaced this event, commencing with an online President's Lecture and AGM on 27th January.

Having successfully established a means of offering educational events via live streaming during early 2020, the College continued to provide regular, live, free webinars throughout the period under report, enabling chiropractors to pursue their continuing professional development in the best interests of patients.

The College continued to invest in:

- GEN-C, a collaboration with the European Academy of Chiropractic and Chiropractic Australia, to provide further online educational resources developed by leading clinicians across the globe;
- the peer-reviewed research journal Chiropractic and Manual Therapies (CMT) in order to foster research and dissemination of high-quality research evidence in an open-access format;
- the RCC Discovery service to further assist members in study of and research in chiropractic;
- postdoctoral and 'innovation' research projects

During 2021, the College embarked on a new programme to develop Chiropractic Practice Standards to help chiropractors meet their obligations in the provision of patient care and/or the governance of their services. For each area of practice, they highlight relevant elements of the General Chiropractic Council's Code, and other statutory requirements as appropriate, and guide chiropractors in terms of adopting an expected standard of practice according to the available evidence.

The College undertook educational contract work on behalf of the General Chiropractic Council in the field of Continuing Professional Development.

The College continued to foster interprofessional links through its involvement in the Arthritis and Musculoskeletal Alliance (ARMA) and participation of College Officers in national organisations/groups including the National Ankylosing Spondylitis Association (NASS) and the National Clinical Network for Low Back Pain.

The project to develop a modern CRM system to enable improvements in membership engagement and to enhance administrative efficiency continued in 2021. The required investment in CRM development will continue into 2022 with the launch expected in the Spring.

FINANCIAL REVIEW

Reserves policy

It is the trustees' policy to retain sufficient reserves in order to ensure a solid financial base and sustainability. The trustees' feel this requires reserves equivalent to 12-24 months' running costs.

The Royal College of Chiropractors

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

Organisational structure

Overall responsibility for the governance of the College rests with its Council of Officers (comprising trustees elected by the membership) which reports annually to the membership at the Annual General Meeting.

The Council meets bimonthly and is advised by a number of committees, each covering a specific area of activity. These committees are formally constituted within the College's Regulations and include the Academic Board, Court of Electors, Postgraduate Training (PRT) Committee and Research Committee. A Lay Partnership Group provides a public and patient perspective in all areas of College business while a Health Policy Unit helps ensure the College is responsive to change within the wider healthcare environment. The Council appoints committee members for an initial period of three years.

Responsibility for the day-to-day management of College affairs is delegated to the Chief Executive. The College banks with Coutts & Co. and takes legal advice from Hempsons Solicitors.

Faculties and Societies

At 30 September 2021, there were 16 Regional Faculties of the College covering England, Wales, Scotland and Northern Ireland.

In addition, there were six Specialist Faculties and a Special Interest Society, as follows:

- Animal Chiropractic Faculty
- Imaging Faculty
- Orthopaedics, Rehabilitation & Exercise Faculty
- Paediatrics Faculty
- Pain Faculty
- Sport and Exercise Faculty
- Public Health Society

These groups provide an infrastructure for the national delivery of centrally-organised educational programmes and events and for the recognition and furtherance of special interests, experience and qualifications.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1152500

Principal address

Chiltern House
45 Station Road
Henley-on-Thames
Oxfordshire
RG9 1AT

Trustees

M Barks	Trustee
Ms J Gover	Trustee
M F Gurden	Trustee
P Jones	Trustee
M Morelli	Trustee
S Smellie	Trustee
Ms G Swait	Trustee
J Field	Trustee
Ms R Willard	Trustee

The Royal College of Chiropractors

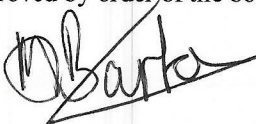
Report of the Trustees
for the Year Ended 30 September 2021

REFERENCE AND ADMINISTRATIVE DETAILS

Independent examiner

Andrew J Wilson FCA
Assets Limited
Chartered Accountants
Chiltern Chambers
St Peters Avenue
Caversham
Reading
Berkshire
RG4 7DH

Approved by order of the board of trustees on 26 January 2022 and signed on its behalf by:

X 

M Barks - Trustee

**Independent Examiner's Report to the Trustees of
The Royal College of Chiropractors**

Independent examiner's report to the trustees of The Royal College of Chiropractors

I report to the charity trustees on my examination of the accounts of the The Royal College of Chiropractors (the Trust) for the year ended 30 September 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.

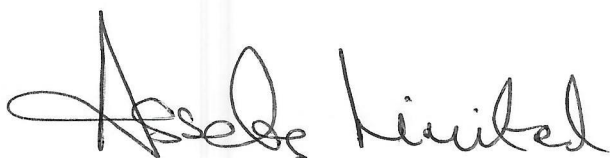
Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of which is one of the listed bodies

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.



Andrew J Wilson FCA
Assets Limited
Chartered Accountants
Chiltern Chambers
St Peters Avenue
Caversham
Reading
Berkshire
RG4 7DH

26 January 2022

The Royal College of Chiropractors

Statement of Financial Activities
for the Year Ended 30 September 2021

		2021 Unrestricted fund £	2020 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		407,281	404,334
Other trading activities	2	26,976	51,646
Investment income	3	<u>837</u>	<u>1,565</u>
Total		435,094	457,545
EXPENDITURE ON			
Raising funds	4	<u>410,115</u>	<u>499,297</u>
NET INCOME/(EXPENDITURE)		24,979	(41,752)
RECONCILIATION OF FUNDS			
Total funds brought forward		460,380	502,133
TOTAL FUNDS CARRIED FORWARD		<u><u>485,359</u></u>	<u><u>460,380</u></u>

The Royal College of Chiropractors

Balance Sheet

At 30 September 2021

	Notes	2021 Unrestricted fund £	2020 Total funds £
CURRENT ASSETS			
Debtors	8	3,800	11,300
Cash at bank and in hand		<u>513,649</u>	<u>477,587</u>
		517,449	488,887
CREDITORS			
Amounts falling due within one year	9	(32,090)	(28,507)
		<u> </u>	<u> </u>
NET CURRENT ASSETS		<u>485,359</u>	<u>460,380</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>485,359</u>	<u>460,380</u>
		<u> </u>	<u> </u>
NET ASSETS		<u>485,359</u>	<u>460,380</u>
FUNDS	10		
Unrestricted funds		<u>485,359</u>	<u>460,380</u>
TOTAL FUNDS		<u>485,359</u>	<u>460,380</u>

The financial statements were approved by the Board of Trustees on 26 January 2022 and were signed on its behalf by:

X 

M Barks -Trustee

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the 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 2015)', 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 with the exception of investments which are included at market value.

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.

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.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

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

	2021	2020
	£	£
CPD event income	<u>26,976</u>	<u>51,646</u>

3. INVESTMENT INCOME

	2021	2020
	£	£
Deposit account interest	<u>837</u>	<u>1,565</u>

The Royal College of Chiropractors
Notes to the Financial Statements - continued
for the Year Ended 30 September 2021

4. RAISING FUNDS

Raising donations and legacies

	2021	2020
	£	£
Support costs	<u>410,115</u>	<u>499,297</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2021 nor for the year ended 30 September 2020.

Trustees' expenses

The amount incurred by the trustees during the period for travel, subsistence and administration expenses, and reimbursed to them, was £Nil.

6. STAFF COSTS

During the year one employee earned over £60,000.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	404,334
Other trading activities	51,646
Investment income	<u>1,565</u>
Total	457,545
 EXPENDITURE ON	
Raising funds	<u>499,297</u>
Total	(41,752)
 NET INCOME/(EXPENDITURE)	 (41,752)
 RECONCILIATION OF FUNDS	
Total funds brought forward	 502,133
 TOTAL FUNDS CARRIED FORWARD	 <u>460,380</u>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Other debtors	<u>3,800</u>	<u>11,300</u>