

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

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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 (CPiRIS and CPiRIS4S) 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		
<b>INCOME AND ENDOWMENTS FROM</b>			
Subscriptions, contracts and other fees		509,046	485,272
Other trading activities	2	31,665	19,016
Investment income	3	17,724	22,023
<b>Total</b>		<b>558,435</b>	<b>526,311</b>
<b>EXPENDITURE ON</b>			
Raising funds	4	627,059	499,040
<b>NET INCOME/(EXPENDITURE)</b>		<b>(68,624)</b>	<b>27,271</b>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		639,096	611,825
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>570,472</b>	<b>639,096</b>

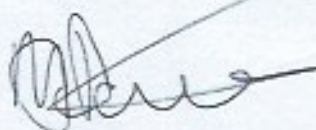


**The Royal College of Chiropractors**

**Balance Sheet**  
**At 30 September 2025**

		2025 Unrestricted fund £	2024 Total funds £
<b>CURRENT ASSETS</b>	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
<b>CREDITORS</b>			
Amounts falling due within one year	9	<u>(28,460)</u>	<u>(37,541)</u>
<b>NET CURRENT ASSETS</b>		<u>570,472</u>	<u>639,096</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>570,472</u>	<u>639,096</u>
<b>NET ASSETS</b>		<u>570,472</u>	<u>639,096</u>
<b>FUNDS</b>	10		
Unrestricted funds		<u>570,472</u>	<u>639,096</u>
<b>TOTAL FUNDS</b>		<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 £
<b>INCOME AND ENDOWMENTS FROM</b>	
Subscriptions, contracts and other fees	485,272
Other trading activities	19,016
Investment income	<u>22,023</u>
<b>Total</b>	<u>526,311</u>
<b>EXPENDITURE ON</b>	
Raising funds	<u>499,040</u>
<b>Total</b>	<u>27,271</u>
<b>NET INCOME/(EXPENDITURE)</b>	<u>27,271</u>
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	<u>611,825</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<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
	£	£	£
<b>Unrestricted funds</b>			
General fund	639,096	(68,624)	570,472
	<u>639,096</u>	<u>(68,624)</u>	<u>570,472</u>
<b>TOTAL FUNDS</b>	<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
	£	£	£
<b>Unrestricted funds</b>			
General fund	558,435	(627,059)	(68,624)
	<u>558,435</u>	<u>(627,059)</u>	<u>(68,624)</u>
<b>TOTAL FUNDS</b>	<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
	£	£	£
<b>Unrestricted Funds</b>			
General fund	611,825	27,271	639,096
	<u>611,825</u>	<u>27,271</u>	<u>639,096</u>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	526,311	(499,040)	27,271
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	<u>582,572</u>	<u>29,253</u>	<u>611,825</u>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	<u>491,372</u>	<u>(462,119)</u>	<u>29,253</u>
<b>TOTAL FUNDS</b>	<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 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Subscriptions, contracts and other fees</b>		
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
<b>Other trading activities</b>		
CPD event income	31,665	19,016
<b>Investment income</b>		
Deposit account interest	17,724	22,023
<b>Total incoming resources</b>	558,435	526,311
<b>EXPENDITURE</b>		
<b>Operations costs</b>		
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
<b>Finance</b>		
Bank charges	8,246	5,733
<b>Total resources expended</b>	627,059	499,040
<b>Net (expenditure)/income</b>	<u>(68,624)</u>	<u>27,271</u>