



Annual Report and Accounts for the year ended 30th April 2025



Registered charity number 1157217

Contents

NCOR Trustees information.....	3
NCOR Team.....	3
NCOR interested parties.....	3
NCOR Policies and objectives	4
Activity Report for the year end to 30th April 2025.....	5
Foreword	5
Activity Report.....	6
NCOR governance.....	6
Professional collaboration and contribution.....	7
Outreach, education, promotion and dissemination of research.....	8
Special projects.....	11
Practice-Based Research Network	11
Patient Reported Outcome Measurement: PROMs.....	12

NCOR Trustees information

- Philip Bright (Chair)
- Glynis Fox
- Francesca Wiggins
- Matthew Redford

NCOR Team

- Jerry Draper-Rodi (Director)
- Carol Fawkes (Senior Research Officer)
- Daniel Bailey (Research Fellow)
- Stefanie Butendieck (Research Administrator)

NCOR interested parties

1. BCNO group: British College of Osteopathic Medicine (BCOM) and European School of Osteopathy (ESO)
2. College of Osteopaths (CO)
3. General Osteopathic Council (GOsC)
4. Institute of Osteopathy (iO)
5. International College of Osteopathic Medicine (ICOM) at NESCOL
6. London School of Osteopathy (LSO)
7. Osteopathic Alliance (OA)
8. Osteopathic Foundation (oF)
9. Sutherland Cranial College (SCC)
10. Swansea University
11. University College of Osteopathy (UCO)

NCOR Policies and objectives

The Trustees present their Annual Report together with the financial statements of the National Council for Osteopathic Research (the charity) for the year ended 1 May, 2024 to 30 April, 2025. The Trustees confirm that the Annual Report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing document, the Charities Act 2011 and the Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Report standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January, 2015), as amended by update Bulletin 1 (effective 1 January, 2016).

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the charity commission relating to public benefit. The role of NCOR is to promote for the public benefit the advancement of education and the promotion of good health in particular, but not exclusively by:

1. Leading and facilitating osteopathic research development in the UK, including developing a comprehensive and cohesive research strategy providing both direction and coordination of osteopathic research.
2. Representing the osteopathic profession on matters relating to the osteopathic evidence base and research development. Acting on behalf of the profession, in a research context, to the media, the public and patients, policymakers, the inter-professional research community, other health professions and healthcare regulators.
3. Providing a forum for osteopathic educational institutions (OElS) through which to forge consistent standards in research governance, to share expertise, achieve economies of scale, and foster undergraduate and postgraduate research collaboration. Promoting research capacity and scholarship.
4. Providing osteopaths, the public and patients, healthcare professionals, and the research and academic community with a recognised, high quality and accessible resource of research-related information concerning the distinctive body of knowledge within osteopathic practice.
5. Improving awareness of osteopathic research development amongst osteopaths and the wider community. Establishing links and building networks within the research fraternity, nationally and internationally, with a view to development through collaboration. Formulating and fostering strategies for attracting funding for osteopathic research development.
6. Providing systems relevant for grants governance and research governance for the benefit of all interested parties.
7. Fostering and disseminating outputs from osteopathic audit, evaluation, and research activities.

Activity Report for the year end to 30th April 2025

Foreword

Since taking on the role of Chair, it has been encouraging to see the continued momentum across NCOR's projects. Over the past year, new partnerships have been established with educational institutions and clinical settings to enhance data collection and feedback loops, ensuring that osteopaths can better show the outcomes and quality of their care. The fledgling engagement of practitioners within the PBRN reflects a collective commitment to embedding research into everyday practice, supporting both professional development and patient benefit.

NCOR has also advanced its digital infrastructure, improving accessibility to research summaries, patient-reported outcome tools, and implementation guidance for practitioners. These developments are helping to translate evidence into practice more efficiently and inclusively. The strengthening of relationships with the Institute of Osteopathy (iO), educational providers, and international research partners has further aligned NCOR's work with national and global health priorities, particularly around preventative and community-based care.

Looking ahead, our focus remains on empowering osteopaths to demonstrate the value of their work within the broader healthcare landscape. Through rigorous research, collaboration, and innovation, NCOR continues to provide the evidence, context, and leadership necessary to support the profession's evolution and its growing contribution to UK healthcare.

Dr Philip Bright

Chair of NCOR Board of Trustees

A handwritten signature in black ink, appearing to read 'Dr Philip Bright', with a long horizontal line extending to the right.

Activity Report

NCOR governance

NCOR Trustees

Dr Philip Bright became Chair on 03/04/2024, succeeding Maurice Cheng MBE who stepped down after many years of dedicated service. The Charity thanks Maurice for his exceptional support, national and international representation, and generous commitment of time.

Prof Duncan Empey stepped down in September 2024 after serving as the Osteopathic Foundation representative. Duncan provided invaluable support in building NCOR's strong relationship with the oF. The process of appointing the trustee representing the oF is ongoing.

NCOR's team

Stefanie Butendieck, Research Administrator, left NCOR on 15 April 2025 when her fixed-term contract concluded. Following board discussion, the position was not replaced, with the team managing workload through:

- Social media management tools (approximately £8/month)
- AI tools for administrative support
- Potentially a flexible admin budget

NCOR's host contract

Following the merger of UCO and AECC UC to form the Health Sciences University (HSU) effective 1 August 2024, NCOR navigated significant contractual challenges. Initial KPMG audits identified VAT liability issues with the hosting arrangement. After extensive negotiations and consultation with HSU Finance Director Joanna Smith:

- The Board agreed in January 2025 to accept VAT liability with costs shared between NCOR and HSU
- HSU agreed to cover half of the VAT costs
- A new contract was approved preserving the same arrangements as the previous UCO contract with minor modernizations
- The contract runs for 39 months from August 2024 to October 2027
- Intellectual property remains with NCOR

Professional collaboration and contribution

Ongoing collaborations

NCOR continues to be involved with Osteopathy Europe (OE), the Osteopathic Development Group (ODG), and the General Osteopathic Council's (GOsC) Policy Education and Advisory Committee and Council meetings.

Dr Bailey and Dr Draper-Rodi have continued their involvement with the Osteopathic Development Group (ODG) short life working group on scoping needs, issues and opportunities relating to osteopathy recruitment and retention.

Dr Jerry Draper-Rodi continues chairing the Osteopathy Europe (OE) Research Standing Committee and attending the AGMs. He chairs monthly meetings of the Research Standing Committee and attends the OE AGMs (twice a year) where he presents an update on the activities of the Research Standing Committee.

Interested parties' meetings

The format of interested party engagement has continued to two group meetings per year, and individual meetings (NCOR with each interested party separately).

We have run two Interested party Group meetings, one on the *NCOR Research Network* and workforce planning (October 24) and on Open Research (May 25).

Financial policies

The Board reviewed several financial policies during 2024-25:

1. **Annual Accounts Review:** Following recommendations from accountant Babu Patel, the Board is exploring a modified approach focused on quality assurance rather than complete duplication of the work of the bookkeeper (Tracy Scott).
2. **Expenses Policy:** A new expenses policy was developed following feedback from bookkeeper and approved by the Board in April 2025 (pending amendments – see appendix A). Key features include:
 - Clear limits for accommodation, meals, and travel
 - Documentation requirements
 - Alignment with Financial Delegated Authority policy
3. **Financial Delegated Authority Policy:** Updated to include all current staff members with appropriate approval thresholds.
4. **Interested parties' Fees:** The Board agreed to maintain current fees for 2024-25 with expectations about future inflation-linked increases. A reserves policy review was scheduled following settlement of HSU invoices.

Outreach, education, promotion and dissemination of research

2024 Student Internship

During the summer of 2024, NCOR hosted their first student research internship. This was a placement offered to a final year osteopathy student to work with the NCOR team and gain experience in research skills. The internship was a paid position that ran for six weeks. The focus of the internship was determined through discussion with the intern and the NCOR team so that it aligned with the intern's personal goals and NCOR's research aims. For the 2024 internship, the focus was to develop a questionnaire to gather information about the career goals of osteopaths. This would provide the intern with literature searching and questionnaire development skills, while providing a potential tool that NCOR could use to gather data that would provide valuable information about the osteopathic workforce in the UK.

During the internship, the student had weekly supervisory meetings with each member of the NCOR team to provide a variety of support and expertise. The student undertook a literature review and underwent training related to measurement tool assessment. The student then developed a draft version of a questionnaire about career choices in osteopathy. The student was invited to rejoin the NCOR team after they finished their studies to continue to work on the project so that they could potentially help contribute to a publishable manuscript and receive authorship credit.

Hubs

The hubs remain active, and meetings have included:

Bristol:

- 9th May, 2024: looking at ME and its management with manual therapy;
- 15th August, 2024: Osteoporosis;
- 21st November, 2024: Case studies;
- 27th February, 2025: the physiological effects of vaping;

Leeds:

- 8th July, 2024: the physiological effects of vaping;
- 23rd September, 2024: vaping continued;
- 13th January, 2025: Case studies on boundaries;
- 14th April, 2025: Further case studies on boundaries.

Haywards Heath:

- 16th July, 2024: Case studies;
- 8th October, 2024: Case studies;
- 21st January, 2025: the use of hyaluronic acid and plasma infusion in the treatment of OA knees;
- 29th April, 2025: boundaries in clinical practice.

Exeter:

- 14th September, 2024: Interventions used in pain clinics;
- 11th January, 2025; management on non-union of fractures in patients;

- 26th April, 2025; comparing outcomes in patients with removal or non-removal of fixation devices post-fracture.

CPD

iO Roadshows

Leeds 16th November 2024

Swansea 1st June 2024

NCOR contributed to the iO Roadshows by presenting a 2-hour workshop on the vascular causes of cervical pain, which incorporated a clinical audit activity that could be used as the compulsory 'Objective Activity' component of CPD for GOS registration purposes. In addition to providing up-to-date clinical information on the best practice approach to managing patient with cervical pain, and a reflective activity for osteopaths to improve their clinical practice, the workshop also collected data on the effectiveness of clinical audit as a CPD activity for a publishable study. The workshops were followed up three months later with an invite to attendees to complete a further online audit activity that they could also claim as CPD hours.

Vascular causes of cervical pain webinar - 14th November 2024

For those that could not attend the iO Roadshow event, an online version of the workshop was provided via a webinar. Osteopaths were able to complete the same clinical audit activity to use as their 'Objective Activity' and were also invited three months later to complete an additional CPD activity.

Research Skills Facebook Group

This free CPD provision by NCOR now has 10 Guides, that cover topics such as: Vascular causes of neck pain, how to create a patient case report, how to use the Cochrane library, and how to use PROMs in your clinic. This provided at least 10 hours of evidence based clinical CPD and has been accessed by 223 osteopaths.

Engagement

NCOR disseminates its own publications and other relevant research through regular social media posts across multiple platforms.

Via regular email newsletters, NCOR-RN communicates its ongoing research activity, publications, and opportunities for members to get involved with various research studies.

Dr Daniel Bailey gave a presentation at the HSU Graduate Workshop in March 2025. This was for final year students and aimed to provide students with information on the variety of career options available to them following graduation. Dr Bailey explained how involvement in research can be combined with clinical work to enhance patient care.

Webinars

Carol Fawkes delivered an online webinar for students at BCOM in relation to clinical audit. This included an introduction to the topic, and some examples relevant to clinical practice (October 2024).

Jerry Draper-Rodi delivered an online webinar to the Institut Toulousain d'Osteopathie, in March 2024.

Conferences

Jerry Draper-Rodi gave a keynote presentation at the Osteopathic European Academic Network (OsEAN), in September 2024.

Articles

We continue to write for *Osteopathy Today*. An article explaining PBRNs and outlining NCOR's Research Network and how to get involved was published in the Autumn edition of *Osteopathy Today*.

This year we have published 14 papers in peer reviewed journals:

- Bailey, D., Fawkes, C., Carnes, D. and Draper-Rodi, J., 2025. The development of the National Council for Osteopathic Research-Research Network (NCOR-RN): A qualitative focus group study of osteopaths' views. *International Journal of Osteopathic Medicine*, 55, p.100742.
<https://www.sciencedirect.com/science/article/abs/pii/S174606892400035X>
- Gordon, T.C., Hope-Bell, J., Draper-Rodi, J., MacMillan, A., Miller, D. and Edwards, D.J., 2025. Effects of manual osteopathic interventions on psychometric and psychophysiological indicators of anxiety, depression and stress in adults: a systematic review and meta-analysis of randomised controlled trials. *BMJ open*, 15(2), p.e095933.
<https://bmjopen.bmj.com/content/15/2/e095933.abstract>
- Hope-Bell, J., Draper-Rodi, J. and Edwards, D.J., 2024. Applying an osteopathic intervention to improve mild to moderate mental health symptoms: a mixed-methods feasibility randomised trial. *Chiropractic & Manual Therapies*, 32(1), p.32.
<https://link.springer.com/article/10.1186/s12998-024-00556-x>
- McIntyre, C., McLeod, G.A., Ferreira, A.P.A., Cerritelli, F., Draper-Rodi, J., Feehan, J., Fleischmann, M., Sampath, K.K., Morin, C., Muddle, L. and Sposato, N.S., 2025. Leadership and capacity building in international osteopathic research: Introducing Strengthening osteopathy leadership and research (SOLAR) program. *International journal of osteopathic medicine*, p.100755
<https://www.sciencedirect.com/science/article/pii/S1746068925000112>
- Steel, A., Draper-Rodi, J., Fleischmann, M., Morin, C., Ferreira, A.P.A., Vaughan, B. and Orrock, P., 2025. Practitioner characteristics of osteopaths who treat pregnant women and children: An Australasian perspective from two practice-based research networks. *Complementary therapies in clinical practice*, 58, p.101929.
<https://www.sciencedirect.com/science/article/pii/S1744388124001026>
- McIntyre, C., Draper-Rodi, J., Ferreira, A.P.A., Muddle, L., McLeod, G.A., Sampath, K.K.,

- Sposato, N.S. and Vaughan, B., 2024. Characteristics of the practice of New Zealand osteopaths who manage patients with chronic pain. *Pain management*, 14(12), pp.625-632. <https://www.tandfonline.com/doi/abs/10.1080/17581869.2024.2436836>
- Draper-Rodi, J., Newell, D., Barbe, M.F. and Bialosky, J., 2024. Integrated manual therapies: IASP taskforce viewpoint. *Pain Reports*, 9(6), p.e1192. https://journals.lww.com/painrpts/fulltext/2024/12000/integrated_manual_therapies_iasp_taskforce.15.aspx?context=latestarticles
 - Ellwood, J., Kovanur Sampath, K., Rund, I. et al. Guidance strategies for infantile asymmetry prevention: a systematic review. *BMC Pediatr* 25, 328 (2025). <https://doi.org/10.1186/s12887-025-05670-0> <https://link.springer.com/article/10.1186/s12887-025-05670-0#>
 - Thomson, O.P., Treffel, L., Wagner, A. et al. A national survey of osteopaths' conceptions of practice in France: structural validity of the Osteo-TAQfr and the tendency toward technical rationality. *BMC Health Serv Res* 25, 451 (2025). <https://doi.org/10.1186/s12913-025-12540-z> <https://link.springer.com/article/10.1186/s12913-025-12540-z>
 - Mhadhbi, H., Horta, L.M., Ims, J., Draper-Rodi, J., Mansfield, H., Shaw, R., Rinne, S., Silva, T.C., Metsälä, E. and Ménard, M., 2024. Perceived benefits and limitations of game-based simulation education by osteopathy students in early clinical training: A preliminary mixed methods study. *International Journal of Osteopathic Medicine*, 53, p.100726. <https://www.sciencedirect.com/science/article/abs/pii/S1746068924000191>
 - Antunes Ferreira, A.P., Vaughan, B., Draper-Rodi, J., Muddle, L., Treffel, L., McIntyre, C., Fleischmann, M., Cerritelli, F., Sampath, K.K. and Steel, A., 2025. Prevalence and profile of New Zealand osteopaths treating people experiencing headaches and migraines. *Journal of Complementary and Integrative Medicine*, (0). <https://www.degruyterbrill.com/document/doi/10.1515/jcim-2024-0283/html>
 - Mhadhbi, H., MacMillan, A., Draper-Rodi, J., Ménard, M. and Sposato, N.S., 2025. Advancing Equitable Osteopathic Practice: Integrating Person-Centredness & Addressing Racial Biases Through the Lens of Critical Theory. *International Journal of Osteopathic Medicine*, 55, p.100752 <https://www.sciencedirect.com/science/article/abs/pii/S1746068925000082>
 - Hohenschurz-Schmidt, D., Vase, L. and Draper-Rodi, J., 2025. From placebos and shams to high-quality control interventions in manual therapy trials to study efficacy and mechanisms. *Journal of Manual & Manipulative Therapy*, pp.1-2. <https://www.tandfonline.com/doi/abs/10.1080/10669817.2025.2471477>
 - Vaughan, B., Fleischmann, M., Cerritelli, F., Draper-Rodi, J., Feehan, J., Ferreira, A.P., McLeod, G., Morin, C., Muddle, L., Sampath, K. and Thomson, O.P., 2024. Systematic reviews of osteopathic care: protocol for an umbrella review. *Physical therapy reviews*, 29(1-3), pp.1-4. <https://www.tandfonline.com/doi/full/10.1080/10833196.2024.2321558>

Special projects

Practice-Based Research Network

A total of 614 osteopaths have completed the registration survey to become members of NCOR-RN.

The data provided by the NCOR-RN members has been included in two manuscripts that will shortly be submitted for publication. The first paper introduces NCOR-RN as the first PBRN for osteopathy in the UK and provides an overview of the survey results. The second paper compares the demographics and clinical practice of osteopaths who have been in practice less than 10 years or 10 years or more to identify possible patterns that may explain the increased number of osteopaths leaving the register and receiving concerns and complaints after 10 years in practice.

NCOR-RN members regularly receive newsletters updating them on activity within the Network and NCOR generally. This recently included a short survey on which topics and types of research projects members would most like to be involved with to inform out of project planning.

Multiple 'sub-study' projects are now in development that will be conducted within NCOR-RN. Consideration is being given to the current work-force issues within osteopathy and the preferences of NCOR-RN members in the development of these projects.

Patient Reported Outcome Measurement: PROMs

Since the last annual report, data collection has begun in the osteopathic training clinic at Ara Institute of Canterbury in New Zealand. Discussions are ongoing to conduct a pilot data collection study with the osteopathic profession in New Zealand later in the year.

Presentations including summary data reports have been prepared for osteopaths in Denmark, Sweden, and Ireland for local interested party delivery.

Currently data submissions include over 7500 observations from patients. Discussions have been held with Clinvivo, the IT company which develops and supports the app, to create a platform for easier joining to use the app, and a system for automatic data analysis for individual osteopaths to generate as this is currently an extremely time-consuming process.

Workforce planning projects

NCOR secured three grants from the GOsC for workforce planning research:

- Register departure study: Mixed methods research examining why osteopaths leave the register, beginning with qualitative interviews by an independent researcher, followed by a profession-wide survey. Ethical approval was submitted in April 2025.
- Student motivations project: Mixed methods research investigating motivations for studying osteopathy among first and second-year students across all UK Osteopathic Educational Institutions. Ethics was approved on 30/04/2025.

In parallel, NCOR is planning a Career Planning Project to understand osteopaths' career plans for the next 5-10 years to identify potential retention obstacles.

Concerns and Complaints report

This document was produced again this year analysing data submitted from the GOsC, the iO, and the professions' insurers.

An area where data were lacking related to the patients making the complaints. Work was conducted (CF and JDR) to identify additional questions for inclusion in the previous data collection tool. The revised version of the tool was circulated for the first time in 2024 to try to identify any specific areas where patients and osteopaths could be better supported to reduce the risk of complaints. Although limited data were collected on initial use, this will grow as contributors to the report amend their data collection processes where possible.

Osteopaths' experiences of working in the NHS

This study was awarded funding by the Osteopathic Foundation (oF) to explore osteopaths' experience of working in the NHS. Ethical approval was received in Oct 23 from the UCO ethics committee. A total of 16 osteopaths were recruited for the study. This was the projected number to reach information power with participants from a range of different NHS settings and length of experience.

A range of diverse themes have emerged focussing on the benefits of working in the NHS, the journey from application to starting work in the NHS, career progression and development, professional support and some of the challenges encountered and how they were managed. Themes and sub-themes were developed by Carol Fawkes and Jerry Draper-Rodi. They were reviewed independently for quality assurance. Report writing for the oF is being finalised and the draft content for two peer-reviewed publications have been agreed. A poster abstract for the study has been accepted by the Health Services Research conference in Newcastle in July, 2025. An abstract will be submitted for the iO conference in November, 2025.

Scholarly work

The manuscript on the project conducted with Swansea University is under review.

Trustworthiness of Osteopathic Trials

This project involved multiple reviewers from the profession and was initially led by Amandine Senequier, who worked on the project for approximately one year before accepting a PhD position at QMUL in September 2023. Professor Hilary Abbey subsequently took over to complete the project.

The systematic review examined the methodology of osteopathic trials and assessed their trustworthiness. The article is published in the Journal of Clinical Epidemiology, in open access <https://www.sciencedirect.com/science/article/pii/S0895435625001210>.

The timing of the project was modified to support Amandine's PhD transition and to include additional reviewers due to the substantial number of osteopathic trials included in the systematic review. While this extended the timeline, costs remained similar as Amandine reduced her FTE from 0.2 to 0.1 to cover a longer period while reviewers completed data extraction and trustworthiness assessment.

Dr Jerry Draper-Rodi
NCOR Director



01/10/2025

Dated: 10/12/2025

National Council for Osteopathic Research (NCOR)
c/o Health Sciences University
275 Borough High Street
London
SE1 1JE



Tolsey House
1 Marshside Road
Churchtown
Southport
PR9 9TL

For the attention of: Dr Jerry Draper-Rodi, Director

Dear Jerry,

t: 01704 506405

m: 07767 216515

Re: Assurance and Checking Review of Accounts for Year Ended 30 April 2025

e: babu@sbpatel.co.uk

We are writing to confirm that we have completed our assurance and checking review of NCOR's accounts for the financial year 2024/2025. Overall, the accounts have been very well prepared, and we are pleased to confirm that they present a true and fair view of the charity's financial position.

We would like to commend Tracy Scott for the quality and thoroughness of the bookkeeping work. Our review identified only minor matters relating to nominal account categorisation and one opening balance discrepancy, which we detail below for your records.

Categorisation Suggestions

We noted the following items which we would typically categorise differently, though you may decide to retain the current treatment if it better reflects NCOR's accounting practices:

1. **ICO Renewal payments (£40 x 2)** – Currently allocated to Sundry. We would typically categorise these to Professional Fees, as Sundry is generally reserved for items such as refreshments at meetings (tea, coffee, etc.).
2. **Staff subsistence expenses** – Currently allocated to Staff Costs. We would typically use a separate nominal account named 'Travel, Accommodation & Subsistence' for all expenditure that staff incur when attending meetings outside the office or overnight stays.
3. **Accountancy fees presentation** – We typically show fees for our services on the profit and loss account under Accountancy. However, we understand you may prefer to describe this as 'Independent Examination' to reflect the nature of the work undertaken.

Opening Balance Correction

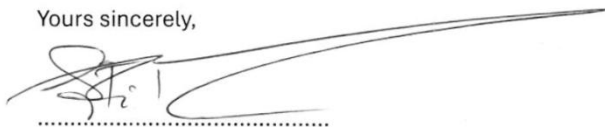
We identified a discrepancy in the opening balance for the NatWest bank account. The trial balance shows an opening figure of £36,010.24, whereas the correct balance brought forward from last year's accounts should be £36,029.13. This adjustment affects the unrestricted funds figure, which should read £133,509.67 to align with last year's accounts.

Conclusion

Following our correspondence, these suggestions and the opening balance correction have been acted upon by Tracy Scott, and the accounts have been duly amended. We are now fully satisfied that the accounts are in order and accurately reflect NCOR's financial position for the year.

We trust this summary is helpful for your records. Should you have any questions regarding these matters or require any clarification, please do not hesitate to contact me or my colleague Lily Kitchen.

Yours sincerely,

A handwritten signature in black ink, appearing to be 'SB Patel', written over a horizontal dotted line.

Shahid Babu Patel (FCCA)

SB Patel & Co

**National Council for Osteopathic
Research**

**Statement of Financial Activities for the year
ended 30 April 2025**

	<u>Note</u>	<u>Unrestricted funds 2025</u>	<u>Total Funds 2024</u>
		£	£
Income from			
Membership and donations	2	92960	74459
Grants		29950	45653
Sundry Income		54	350
Interest Received		741	90
		<hr/>	<hr/>
Total Income		123706	120551
		<hr/>	<hr/>
<u>Expenditure on</u>			
Charitable Activities	3-5	138252	84281
		<hr/>	<hr/>
Total Expenditure		138252	84281
		<hr/>	<hr/>
Net Income/ (Expenditure) and movement in funds	6	(14547)	36271
		<hr/>	<hr/>
Reconciliation of funds			
Total funds brought forward		133510	97239
		<hr/>	<hr/>
Total funds carried forward		118963	133510

Balance Sheet as at 30 April 2025

	<u>Note</u>	<u>2025</u>	<u>2024</u>
		<u>£</u>	<u>£</u>
Current Assets			
Debtors	7	0	0
Cash at bank and in hand		<u>200574</u>	<u>137535</u>
Total Current Assets		<u>200574</u>	<u>137535</u>
Creditors: amount falling due within one year	8	<u>(81611)</u>	<u>(4025)</u>
Net Current assets		<u>118963</u>	<u>133510</u>
Net Assets		<u>118963</u>	<u>133510</u>
Charitys funds			
Unrestricted funds		<u>118963</u>	<u>133510</u>
Total Funds		<u>118963</u>	<u>133510</u>

Notes to Financial Statements

2. Income from donations

	Unrestricted funds 2025	Total Funds 2024
	£	£
Membership fees	90700	68140
Other donations	2260	6319
Grants	29950	45653
Sundry Income	54	350
Interest Received	741	90
	<hr/>	<hr/>
Total donations and legacies	123706	120551
	<hr/>	<hr/>

3. Analysis of expenditure by activities

	Activities undertaken directly 2025	Governance and support costs 2025	Total 2025
	£	£	£
Expenditure	129076	9176	138252
	<hr/>	<hr/>	<hr/>

4. Direct Costs

	Research activities 2025	Total 2024
	£	£
Staff costs recharged	119616	53040
Tuition fees	0	0
Other direct costs	0	0
PROMs project	2955	8334
CUTIES- project research	0	(77)
Convention Project	0	1437
Trust Project	750	11887
NHS Qualitative Project	983	2765
PBRN Project	831	2051
Adverse Events Project	3941	0
	<hr/>	<hr/>
	129076	79436

5. Governance and support costs

	Total 2025	Total 2024
	£	£
Travel Expenses	1736	557
Consultancy & Legal Fees	3031	40
Insurance	413	391
Bad debt	0	0
Sundry costs	546	932
Honoraria costs	0	0
Accountancy & Bookkeeping	2081	2531
Artwork	0	0
Website design & Hosting	200	397
Bank Charges	20	(5)
Software Costs	1148	0
	<hr/>	<hr/>
	9176	4805

6. Net income/ (expenditure)

This is stated after charging:

	2025	2025
	£	£
Independent Examination fee	1500	1400
	<hr/>	<hr/>

7. Debtors

	2025	2024
	£	£
Other debtors	600	0
	<hr/>	<hr/>
	600	0

8. Creditors: amounts falling due within one year

	2025	2024
	£	£
Other creditors, including accrued expenses	81011	4025
	<hr/>	<hr/>
	81011	4025

9. Related party transactions

Health Sciences University (HSU) provided administration services to NCOR. Total costs were £11,9616 (2024: £53,040)

A donation of £26,500 (2024: £26,500) was received from the General Osteopathic Council, a trustee of NCOR is any employee of this organisation.

A provision was made for a donation of £2,200 (2024: £0) from the General Osteopathic Council for the Concerns and Complaints report, a trustee of NCOR is any employee of this organisation.

A donation of £26,500 (2024: £26,500) was received from the Institute of Osteopathy, a trustee of NCOR is a director of this organisation.

A donation of £2,800 (2024: £2,800) was received from the Health Science University, a trustee of NCOR is an employee of this organisation.

APPENDIX A - Expenses Policy [draft April 2025]

1. Introduction

The National Council for Osteopathic Research (NCOR) is a charitable organisation with a responsibility to ensure that all funds are used appropriately and in accordance with our charitable objectives. This policy establishes clear guidelines for claiming expenses and defines what constitutes acceptable expenditure.

This policy applies to all trustees, staff members, researchers, and any individuals engaged in activities on behalf of NCOR. It aims to ensure transparency, accountability, and consistency in the management of expenses while maintaining the charitable ethos of the organisation.

2. General principles

All individuals claiming expenses must:

- Act honestly, responsibly, and within the guidelines of this policy
- Ensure all expenditure is reasonable, necessary, and in the best interests of NCOR
- Base expenditure decisions on value for money, practicality, and relevance to NCOR's objectives
- Submit expense claims promptly, within one month of incurring the expense
- Provide appropriate documentation (receipts, invoices) to support all claims
- Ensure expenses fall within the approved budget where applicable

3. Submission of claims

- All expense claims must be submitted within one month of incurring the expense
- Claims submitted after three months will not be considered unless there are exceptional circumstances, which must be explained in writing to the Director
- All claims must be submitted on the NCOR Expense Claim Form
- Original VAT receipts must be attached for all expenses claimed
- Claims without appropriate documentation will not be processed
- Expenses should be claimed in GBP; any expenses incurred in foreign currencies will be reimbursed at the exchange rate on the date of the transaction

4. Travel expenses

4.1 Public transport

- Standard class rail or bus travel will be reimbursed for necessary business travel
- Tickets should be booked in advance where possible to take advantage of discounted fares
- First class travel is not permitted unless it can be demonstrated that it is more economical than standard class

4.2 Air travel

- Economy class must be used for all flights
- All air travel must be pre-approved by the Director
- Flights should be booked as far in advance as possible to secure the best rates

4.3 Private vehicles

- Mileage can be claimed at 45p per mile for cars and vans
- A VAT receipt for fuel, dated on or before the date of travel, must be provided
- Parking fees and toll charges incurred on NCOR business will be reimbursed upon production of receipts
- Parking fines, speeding tickets, and other driving penalties will not be reimbursed

4.4 Taxis

- Taxis should only be used when:
 - Public transport is unavailable or impractical
 - Travelling with heavy equipment or materials
 - Travelling late at night (after 9pm)
 - Where there are accessibility requirements
- A receipt must be obtained for all taxi journeys

5. Accommodation

- Hotel accommodation will be reimbursed up to a maximum of £150 per night (£190 in London)
- Bookings should be for standard rooms only
- Expenses for accompanying partners or family members will not be reimbursed
- Where possible, accommodation should be booked in advance through the NCOR office

6. Subsistence

- Reasonable costs for meals will be reimbursed when staff or trustees are away from their normal place of work on NCOR business
- Maximum reimbursement limits per person per day are:
 - Breakfast: £20 (if not included in hotel accommodation)
 - Lunch: £25
 - Dinner: £45
- Alcohol is not generally reimbursable except in limited circumstances of business hospitality, and must be approved by the Director
- Business hospitality must be modest and appropriate to the occasion
- Claims for business hospitality must include:
 - The names of all attendees
 - The organisations they represent
 - The purpose of the hospitality
- Staff entertaining each other is not considered business hospitality and will not be reimbursed

7. Other expenses

7.1 Stationery and office supplies

- Reasonable expenses for stationery and office supplies required for NCOR business will be reimbursed
- Where possible, office supplies should be ordered through the NCOR office

7.2 Conference and event fees

- Fees for attendance at conferences and events relevant to NCOR's work will be reimbursed if pre-approved by the Director
- All conference attendances must be justified in terms of benefit to NCOR

8. Expenses that will not be reimbursed

The following expenses will not be reimbursed:

- Personal items or services
- Excessive alcohol
- Entertainment not directly related to NCOR business
- Fines for parking or traffic offences
- Expenses for spouses, partners, or family members
- Premium services (e.g. first-class travel, luxury accommodation)
- Personal travel insurance
- Gym or leisure facilities
- Expenses not supported by receipts
- Expenses submitted more than three months after being incurred without prior approval
- Laundry services (unless staying away for more than 4 nights)
- Minibar purchases
- Books, newspapers, or magazines not directly relevant to NCOR business

9. Approval process

All expense claims must be authorised in accordance with NCOR's Financial Delegated Authority policy:

- The Health Services Researcher or Research Fellow may approve expenses up to £250
- The Director may approve expenses up to £1,000 for unbudgeted expenditure and up to £5,000 for approved budgeted programmes
- Unbudgeted expenditure over £1,000 and up to £5,000 requires three competitive quotes and written agreement from the Chair of the Board of Trustees
- Expenditure over £5,000 requires competitive tender (three competitive quotes) and approval by the Board of Trustees
- The Health Services Researcher or Research Fellow need written agreement from the Director for expenses between £250 and £1,000

Should the Financial Delegated Authority policy be updated in the future, the most current version of that policy supersedes the approval limits outlined in this document.

10. Use of NCOR credit cards

- NCOR credit cards must only be used for legitimate NCOR business expenses
- Personal expenses must never be charged to NCOR credit cards
- Receipts for all credit card transactions must be submitted to the NCOR bookkeeper within one week of purchase
- Failure to provide receipts may result in the cardholder being personally liable for the expense

11. Policy Review

This policy will be reviewed annually by the Board of Trustees to ensure it remains appropriate and up to date.

Last reviewed: March 2025