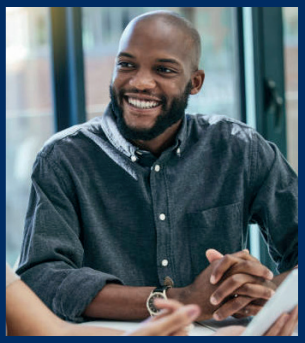
General
Osteopathic
Council

Annual Report and Accounts 2023-24



General Osteopathic Council

Annual Report and Accounts 2023-24

Presented to Parliament pursuant to section 40(5) of the Osteopaths Act 1993

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This publication is available from our website: **osteopathy.org.uk/annualreport**

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1 About the General Osteopathic Council

The General Osteopathic Council (GOsC) was established under the Osteopaths Act 1993 and has a statutory duty to regulate and develop the osteopathy profession in the UK to ensure public protection.

Our role involves the pursuit of the following objectives:	• protecting, promoting and maintaining the health, safety and well-being of the public • promoting and maintaining public confidence in the profession of osteopathy • promoting and maintaining proper professional standards and conduct for members of the profession
Our core functions are:	• assuring the quality of osteopathic education and training • registering qualified professionals on an annual basis and ensuring their continuing fitness to practise • setting and promoting high standards of osteopathic practice and conduct • helping patients with concerns about osteopaths and where necessary dealing with those concerns through fitness to practise procedures

The statutory objectives of the GOsC are also its charitable objectives. By meeting our statutory objectives as outlined through the activities in this report, the Trustees (who are also members of Council) are able to confirm they have had due regard to the Charity Commission's guidance on public benefit. The GOsC is a charity registered with the Charity Commission for England and Wales and has been since April 2017 (registration number 1172749).

This Annual Report and Accounts has been laid before both Houses of Parliament and submitted to the Charity Commission.

2 Introduction from Chair of Council

As the new Chair, I am very much looking forward to leading the regulation of the profession and the protection of osteopathic patients and the public.

As someone who has benefited significantly from osteopathy, I was delighted to be appointed as the new Chair of the GOsC. It is a pleasure to be able to inherit an organisation which has had another successful year. Once again, GOsC has met all the Professional Standards Authority Standards of Good Regulation.

This Annual Report reflects the work which happened between 1 April 2023 to 31 March 2024 before I took office. You will see from the breadth and depth of activity contained within the report that the GOsC continues to support the profession to deliver high-quality patient care. I am keen that we continue to engage with the profession, listening to the views of osteopaths, patients and our key partner organisations to inform our work. I am especially looking forward to seeing the findings of our registrant and stakeholder perceptions research, which began in 2023-24 and will continue into the next business year.

To finish, I want to thank our outgoing Chair, Dr Bill Gunnyeon, for his stewardship of Council over the past four years, and particularly through the COVID pandemic. I also wish to thank the departing members of Council, Sarah Botterill, Professor Deborah Bowman, Dr Denis Shaughnessy and Deborah Smith for all their work. I wish them well for the future and look forward to working with our new members of Council over the year ahead.

Jo Clift
Chair of Council
18 July 2024

3 Introduction from Chief Executive and Registrar

I look back on the business year of 2023-24 as being one of celebration and change.

There was cause to celebrate with osteopaths both from the UK and abroad; with colleagues past and present and with key stakeholders at Convention 2023, marking 30 years of recognition since passing of the Osteopaths Act 1993.

The opportunity to interact with so many osteopathic colleagues was a fantastic experience. From welcoming delegates at the launch of the event; presenting with Dr John Gimpel from the United States of America on osteopathic regulation, to seeing old friends reunite under the osteopathic banner, such as former GOsC Chief Executive and Registrars Madeleine Craggs and Tim Walker, and former GOsC Chairs Simon Fielding and Nigel Clarke.

There has been significant change at the GOsC with a large number of recruitment campaigns across a range of governance positions. I am delighted that we attracted the most diverse range of applications GOsC has ever generated which is a demonstration of how the profession and regulator are seen, and also of our commitment to inclusivity.

I am pleased to welcome Jo Clift to her new role as Chair of Council and add my own thanks to the outgoing Chair, Dr Bill Gunnyeon, for his work during his time both on Council and as Chair.

And finally, I would like to offer my sincere gratitude to all those who have contributed to our work this year, particularly my staff team, with their efforts reflected in the successful year we report on in this Annual Report and Accounts.

Matthew Redford
Chief Executive and Registrar
18 July 2024

4 Our strategic goals

This Annual Report reflects the work of the General Osteopathic Council in the year to 31 March 2024.

In 2019, Council approved a five-year Strategic Plan which set out what the organisation aimed to achieve in the period 2019-2024. See: **osteopathy.org.uk/strategic-plan-2019-24**

Within this plan, we described our vision as a regulator:

> A partnership in professional standards that fulfils our statutory duty to protect the public and promote patient safety and well-being through modern regulation which supports and develops osteopaths.

This vision was underpinned by four high-level strategic objectives which set the course of the five-year planning cycle from 2019 to 2024:

Strategic goal one:

We will support the osteopathic profession to deliver high-quality care, which will protect patients and the public in the context of changes in the dynamic landscape of healthcare.

Strategic goal two:

We will develop our assurance of osteopathic education to produce high-quality graduates who are ready to practise.

Strategic goal three:

We will build closer relationships with the public and the profession based on trust and transparency.

Strategic goal four:

We will be an exemplar in modern healthcare regulation – accessible, effective, innovative, agile, proportionate and reflective.

This Annual Report reflects the work undertaken in the final year of the 2019-24 Strategic Plan. You can read more about our future Strategy, through to 2030, in Section 7 – Looking ahead to the next year.

5 Our governance, management and risks

The General Osteopathic Council (GOsC) consists of a Council, committees and a small executive team. The GOsC identified principal risks in a number of areas in 2023-24 along with key mitigating actions.

Council

The GOsC Council consists of 10 members – five lay and five registrants. Council is supported in its governance work by nearly 40 lay and registrant members of our statutory and non-statutory committees, as well as registration assessors, legal assessors, medical advisers and others. Council members are also charity trustees, responsible for ensuring that the GOsC is meeting its statutory duties under the Osteopaths Act 1993 and other legislation.

Brief biographies of current Council members are available on the GOsC website at: **osteopathy.org.uk/council**

Committees of Council

Council is supported in the delivery of its objectives by a number of statutory and non-statutory committees. There are three committees of Council: the Policy and Education Committee (PEC); the Audit Committee; and the People Committee.

Each committee includes members of Council and appointed external members. External members are appointed by Council under the guidance of the People Committee.

Information about our committees, including the membership of each, is available on our website: **osteopathy.org.uk/committees**

Council members' attendance at Council and committee meetings

Individual members also attend working groups, training and development days, ad hoc meetings and appraisals throughout the year.

Name	Council	PEC	Audit	People
Bill Gunnyeon	6/6			
Daniel Bailey	5/6	4/4		
Sarah Botterill	5/6	2/4		2/3
Deborah Bowman	5/6	4/4		
Elizabeth Elander	6/6			3/3
Caroline Guy	5/6		3/3	3/3
Simeon London	5/6	3/4		3/3
Patricia McClure	6/6	3/4		
Denis Shaughnessy	5/6		3/3	3/3
Deborah Smith	6/6		3/3	

Independent fitness to practise committees

There are three committees that support the GOsC's fitness to practise functions:

- the Investigating Committee
- the Health Committee
- the Professional Conduct Committee

The GOsC is responsible and accountable for the operation of these committees, but their decision-making is independent of the GOsC Council.

The committees operate as panels, which typically have three or five members to consider concerns and referred cases.

The committee members are appointed by Council following a public recruitment process and under the guidance of the People Committee.

Information about the independent Fitness to Practise Committees, including the membership of each, is available on our website. See information about all of the GOsC's committees: **osteopathy.org.uk/committees**

The GOsC Executive Team

GOsC operations are managed day-to-day by the Chief Executive and Registrar, Senior Management Team and other staff.

The GOsC Senior Management Team comprises:

- Matthew Redford, Chief Executive and Registrar
- Fiona Browne, Director of Education, Standards and Development
- Sheleen McCormack, Director of Fitness to Practise and General Counsel

GOsC advisers

Auditors
Haysmacintyre LLP
10 Queen Street Place
London EC4R 1AG

Bankers
Royal Bank of Scotland
62-63 Threadneedle Street
London EC2R 8LA

Our risks

The principal risks identified by the GOsC in 2023-24 (along with key mitigating actions) arose in the following areas:

Risk area	Mitigating actions
Strategic ambitions undermined by pressures on sustainability	Close monitoring of income and expenditure allowing Council to consider strategic priorities.
IT infrastructure not able to support GOsC activity and/or future transformation programme	Independent IT audits to assess approach to IT security. Planned upgrade of GOsC registrant database with enhanced integration to website.
Volume and complexity of fitness to practise cases	Comprehensive and consistent quality assurance review mechanisms alongside continuous programme of training for panel members.

Strategic ambitions undermined by pressures on sustainability:

As an organisation with a single main source of income, we recognise our strategic ambitions as a regulator would be undermined if our resources were insufficient. We keep abreast of the composition of the Register to ensure we are aware if there is any significant change taking place and what this may mean for our future plans. We ensure we have a structured and risk-focused approach to managing our reserves and our investment portfolio.

Our mitigation for the year ahead is to ensure we have a financial and asset strategy in place to support and underpin the new Strategy, through to 2030.

IT infrastructure not able to support GOsC activity and/or future transformation programme:

There is a risk in relation to our IT infrastructure if it does not provide us with the security we require or legacy systems prevent us from undertaking our work efficiently and effectively. To mitigate these risks we are currently implementing a new registration database which will enhance our efficiency and operation, with the project supported by an expert IT consultant. We are also enhancing our IT security and will be undertaking penetration testing of our systems in the year ahead.

Volume and complexity of fitness to practise cases:

Every healthcare regulator has risks associated with the volume and complexity of fitness to practise cases and the potential for appeals against decisions reached. There are risks associated with the efficiency and timeliness of the cases being completed, which is connected to one of our key targets monitored by the Professional Standards Authority for Health and Social Care. And currently our caseload is impacted by delays in third-party reports, such as those from the police or hospitals.

While we are pleased that our fitness to practise activities are managed in a cost effective, timely and proportionate manner, our outdated legislation continues to require us to think laterally and be innovative in fitness to practise reforms which can be implemented without recourse to legislative changes.

6 How we performed against our strategic goals in 2023-24

Strategic goal one: We will support the osteopathic profession to deliver high-quality care, which will protect patients and the public in the context of changes in the dynamic landscape of healthcare.

Resources to support patients in consultations: evaluation

In 2022, we produced resources for patients to express what is important to them. In 2023, we appointed Professor Dawn Carnes, Dr Julie Ellwood and Dr Kevin Brownhill of the University College of Osteopathy, to evaluate the usefulness of the resources.

Findings included that while overall awareness of the resources could be improved and integration of them into practice requires motivation from the osteopath, the resources promoted patient-centredness, patients found them informative, useful and felt their 'voice' was heard. This is a particularly important finding as patients often do not feel that their voice is heard in healthcare and if they are not able to explain what matters to them; they cannot participate in shared decision making about their care.

Recommendations from the report included training for osteopaths in shared decision-making, creating a **Visiting an osteopath website page** for patients to access resources centrally, and making the resources able to be completed and saved electronically.

Duty of candour

We worked with the General Chiropractic Council (GCC) and Community Research to inform understanding about how the duty of candour should work in osteopathic and chiropractic practice. Our workshop with a diverse range of patients explored their expectations.

The report will inform the development of resources to support open and honest dialogue between osteopaths and patients when something goes wrong with their treatment or care which causes, or has the potential to cause, harm or distress.

Boundaries project

The number of concerns received related to boundaries remains persistent. We worked with stakeholders in a round table discussion to reflect on how we might have a greater impact. Julie Stone, medical ethicist, presented the findings of her research to better support understanding of the impact of breaches of boundaries on patients and osteopaths and we facilitated a discussion with stakeholders to explore enablers and barriers to action. The discussions will inform further work next year.

Continuing professional development scheme

We continued our ongoing evaluation of the continuing professional development (CPD) scheme by issuing a survey to explore the impact of the CPD scheme on practice. The results will be published next year and will inform the further development of the CPD scheme.

Strategic goal two: We will develop our assurance of osteopathic education to produce high-quality graduates who are ready to practise.

Setting standards for education and training

During this year we have been developing our thinking about how we might update and enhance the guidance on the management of health and disability for students and osteopathic education providers.

Student fitness to practise is another key area which underpins the setting of standards for education and training. New draft guidance about professional behaviours and student fitness to practise in osteopathic education was published for public consultation, the results of which will be analysed next financial year.

Quality assuring osteopathic education

As part of the implementation of updated Outcomes and new Standards, we reviewed annual reports for seven education providers and provided feedback where necessary. The aim was to support them to continue to meet and enhance their delivery of osteopathic education. As part of this work the Policy and Education Committee considered six Recognised Qualification specifications/ appointments of Visitors and two Education Visitor Recognised Qualification reports.

We have continued our engagement with the education providers to understand key issues which are impacting on the sector, such as recruitment and retention, and to facilitate collaboration on topics including ensuring meaningful patient engagement in osteopathic education.

The patient voice in osteopathic education

In February 2024 we published the findings of our thematic review into patient engagement in osteopathic undergraduate education from 2019 to 2023. The report found that education providers recognised the importance of incorporating the patient voice into their work and the framework for patient involvement needed to work for each specific education provider as there was no 'one size fits all' framework. Involvement of patients in education evolved significantly over the duration of the review, from paper-based feedback surveys to patients being involved in decision making at governance level.

The thematic review included a sector-wide survey, a second source literature review of patient involvement in healthcare education curricula, interactive workshops, a review of provider's annual reports and semi-structured interviews with representatives from all the education providers. The aim of the report was to collaborate with osteopathic education providers to establish good practice in the sector; identify barriers and enablers to involving patients in osteopathic education; and then to share the learnings from the review with providers.

Strategic goal three: We will build closer relationships with the public and the profession based on trust and transparency.

Involving patients

In 2023 we received the results of our third wave of research into public and patients perceptions, which first ran in 2014 and again in 2018. The aim is to provide us with insight into understanding and perceptions of osteopathy and osteopathic regulation and how this might be changing over time. The report showed us that information about the benefits of treatment, risks, costs and what treatment will involve are important to patients, especially older patients. Information about our concerns process is especially important for people with disabilities.

In September 2023 we commissioned independent research into the perceptions of osteopaths, students and our key partners across the profession. The aim of the research is to understand their perceptions of GOsC and how we perform our role as regulator. The first stage of the project, a survey for osteopaths and students, opened in February 2024. The findings of the research, which will also include qualitative discussions with osteopaths, students and stakeholders, is expected to be published later in 2024.

We updated the information about fitness to practise on our website making it easier to find information about our fitness to practise proceedings, including details about our concerns process, what happens during a hearing and the support available to those involved. Since the update was made patients or others are able to raise a concern starting directly from the home page of our website.

30 years of recognition

October 2023 saw the UK and international osteopathic communities come together for Convention 2023 which marked 30 years of recognition since the passing of the Osteopaths Act 1993. The two-day event included a broad range of diverse speakers discussing the following themes: practice, regulation, education and research.

Over 400 delegates attended and were able choose from keynote speeches given by Simon Fielding, Frank Willard and Renzo Molinari as well as a wide range of lectures, discussions and presentations. The GOsC was delighted to be able to present alongside Dr John Gimpel, President of the National Board of Osteopathic Medical Examiners on osteopathic regulation; participate in the mentoring session led by the professional membership body the Institute of Osteopathy President Glynis Fox, and lead our own session on professionalism.

The Convention was a time for strengthening connections with our international partners including colleagues from the Osteopathy Board of the Australian Health Practitioner Regulation Agency, the Osteopathic Council of New Zealand, Osteopathy Europe and many more beyond.

We were pleased to be able to welcome some former colleagues to Convention, which gave us the opportunity to thank them for their past endeavours. We were delighted that Madeleine Craggs, our first Chief Executive and Registrar was able to attend, alongside

Gillian Sellars, our first Head of Registration. We were also able to welcome back Tim Walker, former Chief Executive and Registrar and Nigel Clarke, who succeeded Simon Fielding as Chair of the GOsC. We thank them for the legacies they left behind.

Protecting the public through fitness to practise

This year further to public consultation we published amended guidance on Imposing Interim Suspension Orders and a Practice Note on Undertakings. Following a consultation, which closed in October 2023, and after careful evaluation of the responses we received from a wide range of stakeholders, including the Professional Standards Authority for Health and Social Care and General Medical Council on our Fitness to Practise Publication Policy, we published a refreshed and enhanced policy.

As part of our ongoing engagement with the profession we held a webinar in September 2023 with a focus on Interim Suspension Orders and Undertakings. The webinar gave us an opportunity to engage with osteopaths and to help myth-bust and reduce misconceptions while increasing understanding.

We continued to provide support to all those who were involved in a fitness to practise investigation through ongoing provision of the free and confidential Independent Support Service, which is available to osteopaths, patients and witnesses at every stage of the process. Protection of the public remains our core focus and as well as processing concerns received in a timely and efficient manner, we protect the osteopathic title. This year we have brought a successful prosecution against Nigel Graham who was unlawfully using the title osteopath when not entitled to do so.

Equality, diversity and inclusion

We have continued to ensure that equality, diversity and inclusion (EDI) is reflected in all our work. This year we welcomed the additional scrutiny on EDI from the Professional Standards Authority for Health and Social Care during our performance review. Meeting this external standard is a reflection of our commitment in this area.

In 2023 we were delighted to attend, for the first time ever, Pride in London, where we participated in the parade alongside colleagues from the professional membership body the Institute of Osteopathy, education providers, osteopaths, students and patients. This historic moment was captured in a blog by our Chief Executive: **Reflections on Pride in London 2023.**

The GOsC Council received an update from Dr Jerry Draper-Rodi on a two-year project, co-funded by the GOsC, University College of Osteopathy and Institute of Osteopathy, looking into undergraduate experiences of osteopathic education and training (UrGEnT). While findings from the UrGEnT project are still being considered, we have facilitated the recording of a webinar between Yinka Fabusuyi and Dr Jerry Draper-Rodi, exploring methods for improving accessibility and promoting inclusivity within osteopathic education providers.

This year we shared guidance to support equality, diversity, inclusion and belonging in osteopathic practice. The guidance explains how the Osteopathic Practice Standards can help osteopaths provide more inclusive care to better meet the needs of their patients, and links to a wide range of useful resources. Topics include communication, speaking up and professionalism.

Strategic goal four: We will be an exemplar in modern healthcare regulation – accessible, effective, innovative, agile, proportionate and reflective.

Non-executive recruitment

A significant amount of non-executive recruitment took place this year, with 16 positions available across our governance structure. We manage recruitment activities in-house, to avoid incurring the high costs for external agencies and head-hunters.

We are delighted that our work to be an inclusive organisation has resulted in the most diverse set of applications we have ever received for our non-executive positions. We believe this is a positive reflection of how the profession and the regulator are perceived by people who want to come to work for the GOsC and add value to our work.

In March 2024 we appointed Gabrielle Anderson as our new Council Associate, following the end of term for one of our first ever Council Associates, Harriet Lambert. The GOsC Council Associates programme allows for two osteopaths to shadow Council and attend and contribute to meetings to develop their governance and leadership skills. We thank Harriet for her work and wish her well for the future.

Welsh Language Standards

There has been a significant focus this year on implementing new Welsh Language Standards which came into effect in December 2023. The Standards, which aim to ensure that the Welsh Language is not treated any less favourably than the English Language, have required us to make changes to how we provide information to osteopaths and students in Wales; how our telephone system operates; how we translate and publicise information on our website; and how we promote our Welsh language services. As a result we have expanded the Cymraeg section of our public website; published a Welsh version of our Visiting an Osteopath animation for patients as part of a wider collection of Welsh language patient resources; and provide our recently launched student ebulletin in Welsh to students living or studying in Wales.

Operational efficiency, effectiveness and performance

We were pleased that the Professional Standards Authority for Health and Social Care (PSA), which reviews the work of all the healthcare professional regulators annually, reported that GOsC once again met all its standards of good regulation, for the thirteenth year running. We continue to be the only healthcare professional regulator with such a record and we are proud of our team and non-executive colleagues for supporting us in this achievement.

During 2023-24 we continued to deliver our core functions consistently, including management of our fitness to practise caseload and maintenance of our Register.

We respond to concerns raised with us about potential illegal practice. Not all concerns raised with us require action, but in 2023-24 we sent out 11 ‘cease and desist’ letters and we resolved 18 cases. This year we successfully prosecuted one individual for

unlawfully describing themselves as an osteopath while suspended from the Register.

In 2023-24, we received 68 concerns. Of these, 37 were made formal.

During the year, GOsC's Investigating Committee reached a final decision in 24 cases. Of these, 11 were referred to a full hearing of the Professional Conduct Committee (PCC); in 3 cases the registrant was issued with advice by the Investigating Committee and in the remaining 10 cases, it was determined that there was no case to answer and no further action was taken.

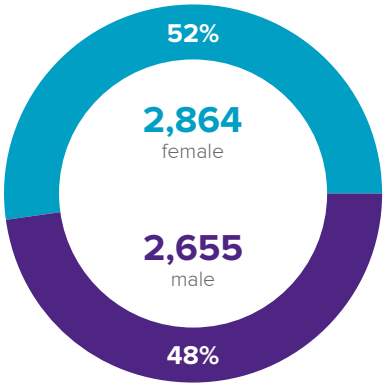
Over the year, the PCC concluded 7 cases; in 3 of those cases, a sanction was imposed against the osteopath (see table).

Sanctions imposed in cases considered by the Professional Conduct Committee 2023-24	Number of cases
Admonished	2
Conditions of practice	1
Suspended	0
Removed	0
Total	**3**

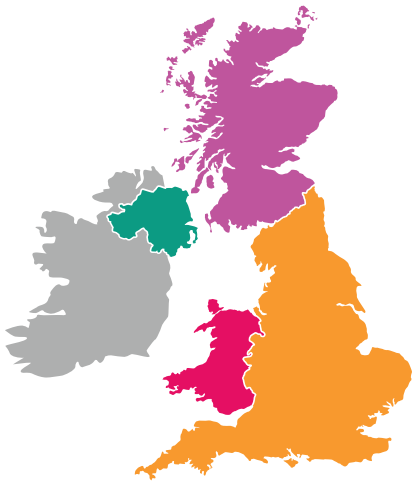
About the Register

As at 31 March 2024, there were 5,519 osteopaths registered with the GOsC.

Gender	Number
Male	2,655 (48%)
Female	2,864 (52%)
Total	**5,519 (100%)**



Geographical location of registrants	Number
England	4,745
Northern Ireland	30
Scotland	165
Wales	163
Rest of the world	416
Total	**5,519**



4,745 osteopaths in England

165 osteopaths in Scotland

163 osteopaths in Wales

30 osteopaths in NI

416 osteopaths in rest of world

The 268 new or returning osteopaths to the Register were trained at the following education providers:

Place of training	Number joining the Register
British College of Osteopathic Medicine	29
College of Osteopaths	34
European School of Osteopathy	43
London School of Osteopathy	19
Oxford Brookes University	1
North East Surrey College of Technology	15
Swansea University	29
The University of St Marks and St John (Marjon)	15
University College of Osteopathy	79
Overseas	4
Total	**268**

Our team of Registration Assessors, all of whom are qualified osteopaths, undertook a total of 46 registration assessments in 2023-24, this compares to 50 registration assessments undertaken in the previous year.

Type of assessment	Number
Non-UK qualification assessment	15
Further evidence of practice assessment	8
Assessment of clinical performance	6
Return to practice interview	17
Total	**46**

7 Looking ahead to the next year

This year we developed, consulted on and approved a new Strategy, through to 2030. This new Strategy sets out our future vision, strategic priorities and our key actions, all of which are underpinned by our new organisational values.

From 1 April 2024, our vision is to be an inclusive, innovative regulator trusted by all.

To achieve this we have agreed three Strategic Priorities:

Strengthening trust: We will work to enhance and improve our relationships with those we work with so together we can help protect patients and the public.

What do we intend to do?

- Explore the relationship between the GOsC and osteopaths and how this may impact on trust, and on patient safety.
- Work in partnership with osteopaths, patients, educators and other stakeholders to model the values and behaviours expected of all healthcare professionals.

How will we do this?

- Commissioning research to help us better understand the impact of regulation on trust.
- Undertaking and assessing the results of regular osteopath, stakeholder and public/ patient surveys so we can measure the impact of our activities over time and take appropriate action.

Championing inclusivity: It is important to us that people who interact with us, or who work for us, can be their true selves and that we understand and break down any barriers which prevent them from doing so.

What do we intend to do?

- Hold ourselves accountable and actively demonstrating the behaviours we hope to see across the profession and with stakeholders by living our agreed values.
- Analyse the impact of our equality monitoring data, and taking appropriate actions as a result, so we can be confident our processes and policies are inclusive and not discriminatory.

How will we do this?

- Increasing the quality of equality monitoring data held across the organisation and taking appropriate actions as a result.
- Recruiting to our Executive and Non-Executive roles a diverse and inclusive range of talent so that we are more representative of wider society.

Embracing innovation: We will continually seek out and take opportunities to improve what we do and how we do it, so we continue to improve as an organisation.

What do we intend to do?

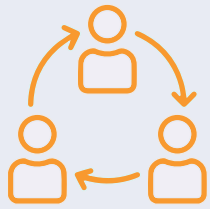
- Supporting the osteopathic education sector to explore different and innovative ways it can meet the graduate outcomes and the delivery of standards for education.
- Seeking new ways of ensuring both the osteopath and patient voice remains at the heart of all we do.

How will we do this?

- Commissioning research to enhance the development of our work in education and training, standards and fitness to practise.
- Considering how the GOsC governance structure can be further strengthened by patient and osteopath input.

Our new GOsC Values

Our values underpin the way we work now and in the future. This includes how we work with patients and the public, osteopaths and stakeholders, how we work within our organisation in and across our teams. We work collaboratively to be an influential and respectful regulator with an evidence-informed approach.



Collaborative

We work with our stakeholders to ensure patients and osteopaths are at the centre of our approach to regulation.

Influential

We seek to support and develop those we work with to enhance public protection.

Respectful

We seek to hear, understand and consider the views of the people with whom we engage.

Evidence-informed

We use a range of evidence to guide our work to ensure the best outcomes for patients and the public.

8 Financial report and accounts for 2023-24

Introduction

The 2023-24 financial year saw inflation levels fall from their post-pandemic highs, however they are still above Bank of England targets, and the cost of living crisis continues.

In a continuation of the previous year, we acknowledge the 'new normal' state of persistent change, and were proactive in our strategic deployment of resources.

The financial result for the year is favourable to the budgeted figure, by around £9,000. Registration fees were generally in line with the estimate, supported by an investment gain of around £95,000, along with an underspend of around £174,000 on Fitness to Practice committees. However, this was offset by some overspends in IT costs of around £137,000, Salary and pensions (£65,000), Governance (£34,000), Engagement and events (£32,000), Quality assurance (£32,000).

At the General Osteopathic Council, we regularly look at our approach to regulation to ensure we continue to add value.

- How can we make our work more streamlined and cost-effective?
- How can we ensure we are listening, engaging, and communicating effectively in a time when face-to-face interactions have diminished?
- How are we ensuring we continue to deliver on our core statutory responsibilities in a measured and appropriate manner?

Three years ago, we introduced our Value Proposition, through which we describe how our work adds value. We have set out in this report where our work in 2023-24 is aligned with this approach.

The Value Proposition

Our approach to regulation is articulated through our goals in the Strategic Plan 2019-24 and our underpinning Business Plans which we develop each year.

The activities set out in the annual business plans are designed specifically to:

- empower and support our registrants, who operate predominantly in the independent sector providing 'hands-on' patient care
- ensure collaboration with our partners across the regulatory sector
- strengthen our intent to place the patient at the heart of what we do
- ensure equality, diversity and inclusion is central to our work
- deliver our core statutory function

The principles which underpin the Value Proposition

The Value Proposition is underpinned by a set of core values which support how we work and inform the development of our business plans and budgets.

These principles are:

- **Delivery of our core statutory functions:** we will ensure appropriate levels of funding are available so that our core statutory functions can be delivered.
- **Hearing the patient voice:** we will allocate resources so that the patient voice informs our current and future work.
- **Look upstream:** we will ensure we identify and fund activities which support upstream regulation, and which are relevant and appropriate for our context.

- **Continuous improvement:** we will use our resources to drive continuous improvement so that we can be a better organisation tomorrow, than we are today.
- **Digital first:** our focus will be on developing a digital first approach to our operation in order to streamline activities we undertake.
- **Cost efficiency and cost effectiveness:** we ensure we are careful where our resources are deployed to be cost efficient and cost effective.

We consider our value proposition to have three components:

1. **Ensuring public protection**
2. **Developing the profession**
3. **Delivering robust governance**

Component one: Ensuring public protection

This area focuses on our work to ensure patient and public protection and maintaining public confidence in the profession.

Our activities to ensure public protection include:

- the quality assurance of education and training
- developing, setting, and maintaining Osteopathic Practice Standards
- maintaining the integrity of the statutory Register of osteopaths
- managing concerns through our fitness to practise processes

Public protection is central to the work we undertake, and this is reflected by the activities under this component which cover the full range of our business.

In the financial year 2023-24, we spent 1.37m on our activities to ensure public protection (2023: £1.58m).

This was equal to 45% of our total budget (2023: 54%) and means that for every £570 registration fee we receive we spend £256 of that on ensuring public protection (2023: £304).

Component two: Developing the profession

This area focuses on our work to ensure we develop the profession and provide appropriate support for it to be able to maintain high quality patient care.

Our activities to develop the profession include:

- supporting the profession to undertake continuing professional development (CPD) activities to maintain and enhance skills and knowledge
- contributing funding to the National Council for Osteopathic Research
- funding a profession-wide subscription for the International Journal of Osteopathic Medicine (IJOM) and other research journals such as The Lancet and Manual Therapy
- a range of communication activities with a new emphasis on listening and engaging

In the financial year 2023-24, we spent £0.71m on our activities to ensure we developed and supported the profession (2023: £0.69m).

This was equal to 24% of our total budget (2023: 23%) and means that for every £570 registration fee we receive we spend £137 of that on developing the profession. (2023: £133).

Component three: Delivering robust governance

This area focuses on the importance of delivering robust governance. Good governance should ensure an organisation remains stable, productive and that risks are appropriately managed.

Our activities to deliver robust governance include:

- appointing, training, and maintaining a governance structure that consists of the Council, the Policy and Education Committee, the Audit Committee, and the People Committee
- holding Council meetings in public and making the meeting papers available in advance
- investing in our IT infrastructure and new digital ways of working
- subjecting our work to independent audits and review

In the financial year 2023-24, we spent £0.93m on our activities to ensure we delivered robust governance (2023: £0.69m). This forecasted increase reflects the fact that we have been managing, in-house, a significant volume of non-executive appointments (16 positions) as the periods for Council and committee members came to their natural end.

This was equal to 31% of our total budget (2023: 23%) and means that for every £570 registration fee we receive we spend £177 of that on delivering robust governance (2023: £133).

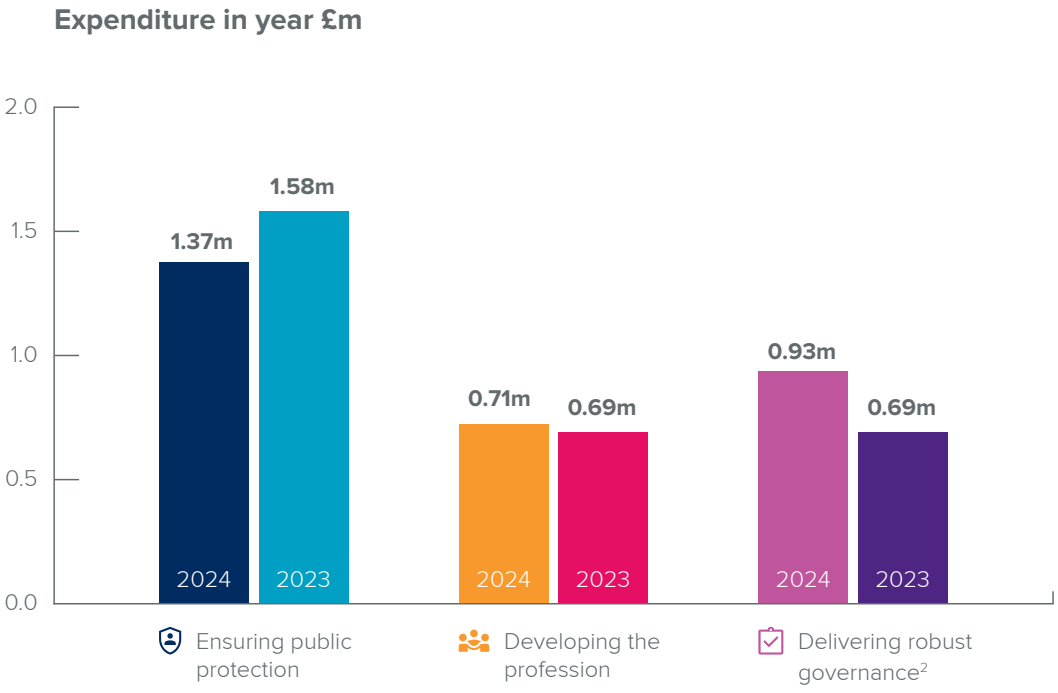
Table showing Value Proposition, expenditure in year, % of total spending and proportion of £570 registration fee

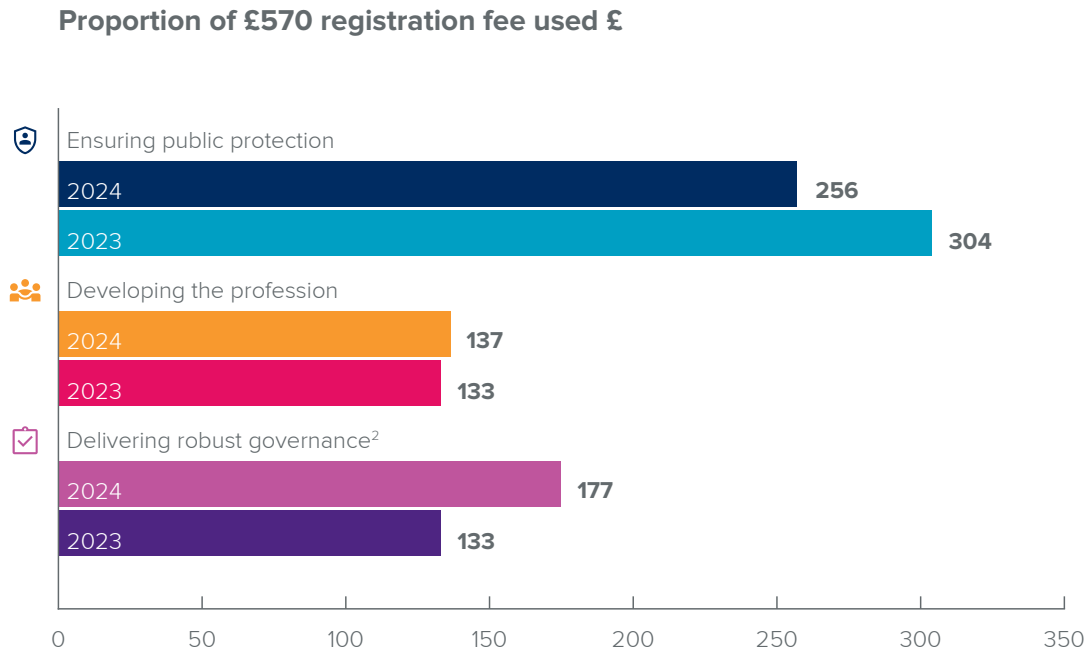
Value Proposition components	Expenditure in year[1] £	Percentage of total spending %	Proportion of £570 registration fee used £
Ensuring public protection	1.37m (2024)	45% (2024)	256 (2024)
	1.58m (2023)	54% (2023)	304 (2023)
Developing the profession	0.71m (2024)	24% (2024)	137 (2024)
	0.69m (2023)	23% (2023)	133 (2023)
Delivering robust governance[2]	0.93m (2024)	31% (2024)	177 (2024)
	0.69m (2023)	23% (2023)	133 (2023)

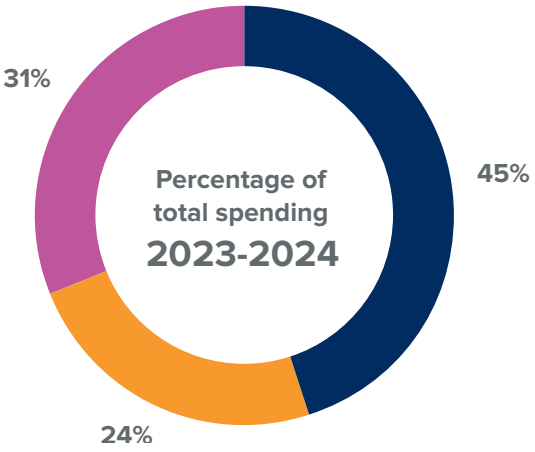
1 Excluding investment losses and/or charges

2 Please note that the figures contained in the value proposition for Governance do not relate to the notes on Governance in the notes to the accounts

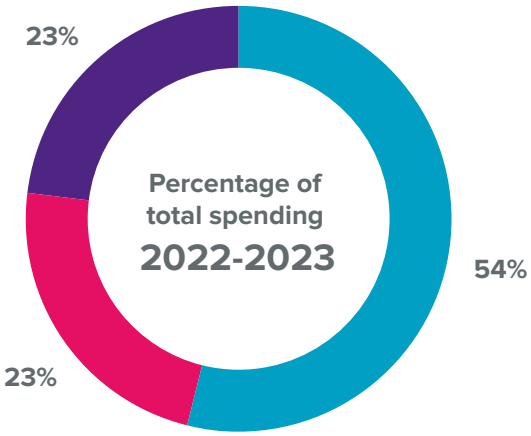
What does the registration fee fund by value proposition?
The headline registration fee of £570 is broken down to show the amount of spend across the GOsC value proposition in 2023-24.







- Ensuring public protection **45%**
- Developing the profession **24%**
- Delivering robust governance **31%**



- Ensuring public protection **54%**
- Developing the profession **23%**
- Delivering robust governance **23%**

Income and expenditure

The accounts, which are set out in more detail over the following pages, are presented in accordance with the Charity SORP (Financial Reporting Standard 102).

The GOsC ended the financial year with a surplus of £23,666; this was given a lift by an investment gain of around £95,000.

At the year-end, total income was £2,923,695. Registration fee income accounted for over 99% of total income. Registration fees have not been increased and once again have been maintained at their current level – the tenth year in a row, which represents a reduction in real terms. The remaining income came from areas such as registration assessments, bank interest, and investment portfolio gains.

The General Osteopathic Council has no fundraising activity requiring disclosure under S162A of the Charities Act 2011.

Expenditure for the year was £2,994,590 after designated spending; the breakdown of this is shown on the next two pages.

Regulation and development costs

The costs of the GOsC's regulatory activities fall into the following four main areas (note that staffing costs are included within each of these):

- **Education and professional standards**

  Quality assuring osteopathic educational providers continues to be a fundamental element of the work undertaken in this area, alongside the development and implementation of the continuing professional development scheme.

  In 2023-24, direct costs incurred in this area were £525,382 in the year, compared to £437,773 in the previous year, an increase of 20%. Direct costs in relation to quality assurance were around £156,000, and we spent around £33,000 on research activities.

- **Registration**

  In 2023-24, direct costs incurred in this area were £175,986 in the year, compared to £182,753 in the previous year, a decrease of 4%. Total non-staffing costs were around £21,000 and included registration assessment costs and associated expenditure for the training and appraisal of registration assessors.

- **Fitness to practise and legal**

  The cost of conducting investigations and holding hearings remains the single largest non-staffing element of the GOsC's expenditure.

  In 2023-24, direct costs incurred in this area were £618,335 in the year, compared to £830,870 in the previous year, a decrease of 26%. This included costs of the Investigating Committee, which were around £102,000 with the Professional Conduct Committee incurring expenditure of around £142,000.

- **Communications, research and development**

  In 2023-24, direct costs incurred in this area were £434,964 in the year, compared to £420,890 in the previous year, an increase of 3%. Costs relating to website development and maintenance, and publications, were around £44,000. In addition, the overall cost includes the provision of free access to research journals for osteopaths, and an allocation to infrastructure costs for the National Council for Osteopathic Research which totalled around £64,000.

Administration and overhead costs

Other GOsC cost areas are those relating to operating the infrastructure of the organisation, including building and IT costs, and administering the GOsC Council and committees, which are essential functions for the discharge of our statutory duties.

- **Governance**

  Governance costs relate to Council members' allowances, committee expenses, appraisals, and the recruitment of new members.

  In 2023-24, governance costs were £497,715, compared to £431,648 in the previous year, an increase of 15%. This was predominately due to increases in the cost of council meetings and council appointment costs. Within governance costs was the levy on all healthcare professional regulators for the costs of the Professional Standards Authority for Health and Social Care; the GOsC paid a levy of £14,118.

- **IT infrastructure**

  This year saw a focus on ensuring the GOsC IT infrastructure was secure and fit for purpose. Expenditure on IT reflects the cost of the GOsC Register, the customer relationship management (CRM) system and other office services.

  In 2023-24, IT costs were £216,849, compared to £128,440 in the previous year, an increase of 69%. This is predominantly due to an increase in infrastructure costs and the implementation of a new CRM system.

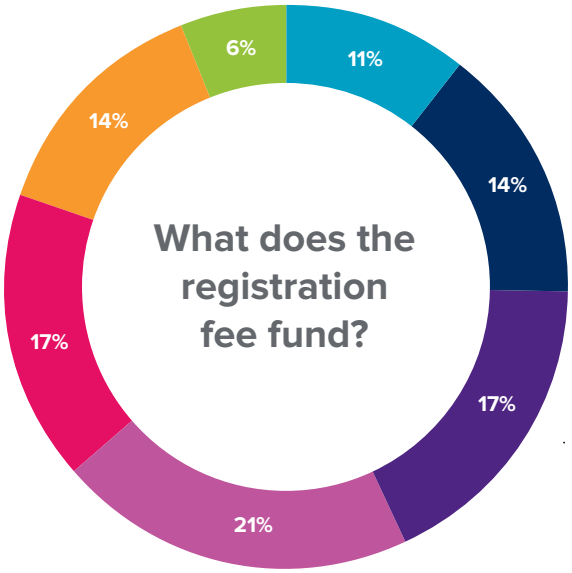
- **Administration and establishment**

  Expenditure in this area reflects the costs of premises, general office administration and travel. It also includes audit fees, bank interest, investment charges, and depreciation.

  In 2023-24, administration costs were £245,725, compared to £270,187 in the previous year, a decrease of 9%. This is predominantly due to reductions in office administration costs and depreciation.

What does the registration fee fund?

The headline registration fee of £570 is broken down below to show the amount of spend on each GOsC function in 2023-24.



Administration and establishment (£60.69)
Includes premises, office administration and audit fees.

Communications, research and development (£82.79)
Includes GOsC communications and free access to research journals for osteopaths via the o zone.

Education and professional standards (£100.00)
Quality assuring osteopathic education providers; CPD scheme, and reviewing and updating the OPS.

Fitness to practise, including legal (£117.70)
Conducting investigations and holding hearings; Committees and legal costs.

Governance (£94.74)
Running of Council and Committees and also includes levy to Professional Standards Authority of £14,118.

Resources and Assurance (£80.59)
IT for the Register, customer relationship management system and other office services.

Registration (£33.49)
Maintaining the Register and registration assessment costs.

Reserves and investments

Reserves policy

The GOsC holds reserves as part of good business practice to ensure that it has funds available should unforeseen events materialise, such as an increase in expenditure or a reduction in income. Council reviews the reserves position on an annual basis. The reserves position for 2023-24 is set out as follows.

The Balance Sheet shows total reserves of £2,882,430. All the GOsC reserves are unrestricted.

Council has considered the areas in which it feels it has the greatest financial risk and these are:

- increased volume of concerns
- judicial reviews or legal appeals
- uninsurable losses, eg data protection fines
- unforeseen increase in quality assurance activity

Having considered these risks and the possible financial impact should they materialise; Council has concluded that it would be prudent to hold reserves within a target range of £350,000-£700,000.

At the end of the financial year 2023-24, Council is holding reserves equal to £838,946, which has been calculated as follows:

	£
Reserves held	2,882,430
Restricted reserves	–
Designated reserves	(496,213)
Operational fixed assets	(1,547,271)
Reserves remaining	838,946

Operational fixed assets consists of the total of the tangible and intangible assets of the GOsC.

Reserves are currently above the target range. Council members will consider the level of reserves and how these may be used in the 2024-25 financial year. Council has concluded that the accounts should be presented on a going concern basis.

Investment strategy

Investments are valued at market value as at the Balance Sheet date. Realised and unrealised gains and losses arising on the revaluation of investments are credited or charged to the Statement of Financial Activities. Investments include cash deposits where monies are not required for short-term working capital.

The GOsC has an investment of £1,269,682 in a medium-risk, diversified portfolio. The fund is managed by Brewin Dolphin and is classified on the Balance Sheet as a non-current asset.

Statement of Council's responsibilities

Council (whose members are also Trustees of the charity) responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations. The Osteopaths Act 1993 requires Council to prepare financial statements for every financial year. Under that law, Council has elected to prepare the financial statements in accordance with UK Generally Accepted Accounting Practice (UK Accounting Standards and applicable laws).

Council will not approve the financial statements unless it is satisfied that these give a true and fair view of the state of affairs and profit or loss of the GOsC for that period. In preparing these financial statements, Council is required to:

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the applicable Charities SORP
- make judgements and accounting estimates that are reasonable and prudent
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the GOsC will continue in business

Council is responsible for keeping adequate accounting records that are sufficient to show and explain the GOsC's transactions and disclose with reasonable accuracy at any time the financial position of the GOsC, and that enable Council to ensure that the financial statements comply with the Osteopaths Act 1993 and the Charities Act 2011. Council is also responsible for safeguarding the assets of the GOsC and takes reasonable steps to assess and manage risk, undertake non-financial audit activities of the GOsC's work, and ensure the prevention and detection of fraud and other irregularities. The Chair of the Audit Committee is a member of Council and is able to report on relevant matters at each Council meeting.

Approved by Council on 18 July 2024 and signed on their behalf by:

Jo Clift
Chair
18 July 2024

Independent auditor's report to the trustees of the General Osteopathic Council

Opinion

We have audited the financial statements of the General Osteopathic Council for the year ended 31st March 2024 which comprise the statement of financial activities, balance sheet and cashflow statement, and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31st March 2024 and of the charity's net movement in funds for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder. We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Trustees' Annual Report. and the Introduction from Chair of Council. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- adequate accounting records have not been kept by the charity; or
- sufficient accounting records have not been kept; or
- the charity financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees for the financial statements

As explained more fully in the trustees' responsibilities statement set out on page 32, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based on our understanding of the charity and the environment in which it operates, we identified that the principal risks of noncompliance with laws and regulations related to regulatory requirements of the Osteopaths Act 1993], and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as General Data Protection Regulation (GDPR), taxation legislation, the charities act 2011 and employment legislation.

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principal risks were related to posting inappropriate journal entries to revenue and management bias in accounting estimates. Audit procedures performed by the engagement team included:

- Discussions with management including consideration of known or suspected instances of non-compliance with laws and regulation and fraud;
- Evaluating management's controls designed to prevent and detect irregularities;
- Identifying and testing accounting journal entries, in particular those journal entries which exhibited the characteristics we had identified as possible indicators of irregularities; and
- Challenging assumptions and judgements made by management in their critical accounting estimates.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of noncompliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: **www.frc.org.uk/auditorsresponsibilities**. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an Auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity's trustees as a body for our audit work, for this report, or for the opinions we have formed.

Haysmacintyre LLP
Statutory Auditors
25 July 2024

10 Queen Street Place
London EC4R 1AG

Statement of Financial Activities

As at 31 March 2024	Notes	2024 £	2023 £
Income from			
Charitable activities	2	**2,902,861**	2,996,818
Investments	3	**20,834**	6,334
Total		**2,923,695**	3,003,152
Expenditure on			
Charitable activities	4	**2,994,590**	2,965,847
Total expenditure		**2,994,590**	2,965,847
Net (expenditure)/income before gains/(losses) on investments		**(70,895)**	37,305
Net gains/(losses) on investments		**94,561**	(83,459)
Net income/(expenditure)		**23,666**	(46,154)
Reconciliation of funds			
Total funds brought forward		**2,858,764**	2,904,918
Total funds carried forward	14	**2,882,430**	2,858,764

The surplus/deficit for the year arises from the GOsC's continuing operations.

All income and expenditure is unrestricted.

Balance sheet

As at 31 March 2024	Notes	2024 £	2023 £
Non-current assets			
Intangible assets	8	**–**	2,709
Tangible assets	8	**1,547,271**	1,587,871
Investment (portfolio)	9	**1,269,682**	1,167,992
Total non-current assets		**2,816,953**	2,758,572
Current assets			
Debtors	10	**407,610**	393,947
Cash in bank and at hand		**726,897**	791,404
Total current assets		**1,134,507**	1,185,351
Current liabilities			
Creditors: amounts falling due within 1 year	11	**(1,069,030)**	(1,019,659)
Total current liabilities		**(1,069,030)**	(1,019,548)
Net current assets		**65,447**	165,692
Provisions	13	**–**	(65,500)
Net assets		**2,882,430**	2,858,764
Represented by:			
Unrestricted reserves			
- Designated reserves		**496,213**	222,093
- General reserves		**2,386,217**	2,636,711
Total reserves	14	**2,882,430**	2,858,764

Approved and authorised for issue by the members of Council on 18 July 2024 and signed on their behalf by:

Jo Clift
Chair

Cash Flow Statement

Year to 31 March 2024	Notes	2024 £	2023 £
Reconciliation of net income/(expenditure) to net cash flow from operating activities:			
Net income/(expenditure) for the reporting period (as per the statement of financial activities)		**23,666**	(46,154)
Depreciation		**60,310**	66,533
(Gains)/losses on investment		**(101,690)**	81,576
Dividends, interest and rents from investments		**13,705**	4,451
Increase in debtors	10	**(13,663)**	(9,498)
Decrease in creditors	11	**(16,129)**	(119,444)
Net cash provided by operating activities		**(33,801)**	22,536
Cash flows from investing activities			
Dividends, interest and rents from investments		**(13,705)**	(4,451)
Purchase of tangible fixed assets	8	**(17,001)**	(6,863)
Net cash (used in) investing activities		**(30,706)**	(11,314)
Change in cash and cash equivalents in the reporting period		**(64,507)**	(33,850)
Cash and cash equivalents at the beginning of the reporting period		**791,404**	825,254
Cash and cash equivalents at the end of the reporting period		**726,897**	791,404
Cash and cash equivalents at the end of the reporting period			
Cash at bank and in hand		**726,897**	791,404

Notes to the financial statements – Year to 31 March 2024

1. Principal accounting policies

Basis of accounting

The General Osteopathic Council (GOsC) was established under the Osteopaths Act 1993 and is domiciled in the United Kingdom, and the principal office address is Osteopathy House, 176 Tower Bridge Road, London SE1 3LU.

These financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with 'The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland' Charities SORP (FRS 102) and the Charities Act 2011.

The financial statements have been prepared on an historic cost basis as modified by the revaluation of investments.

The financial statements are presented in sterling (£). The GOsC meets the definition of a 'public benefit entity' under FRS 102.

Critical accounting estimates and judgements

To be able to prepare the financial statements, the GOsC has reviewed its accounting policies and the amounts recorded in the annual accounts to ensure any estimates and judgements which have the most risk of causing a material adjustment to the accounts are disclosed. In the view of the Council there are no significant estimates or judgements involved in the preparation of the financial statements other than the contingent liability in relation to the employment tribunal case involving the Nursing and Midwifery Council.

Intangible assets

In accordance with Charities SORP (FRS 102), the cost of cloud-based servers and software (costing more than £750) are treated as intangible assets and will be subject to amortisation. Amortisation is provided on intangible assets, on a straight-line basis, as follows:

Computer software	5 years

Tangible fixed assets

All assets with a useful economic life of more than one year and costing more than £1,000 (or more than £750 for computer equipment), are capitalised. Depreciation is provided on fixed assets, on a straight-line basis, as follows:

Freehold building	50 years
Office furniture	5 years
Office equipment	3 years
Computer hardware	3 years

Land is not depreciated.

Income

Registration and other fee income is recognised over the period that a service is provided and so the GOsC earns entitlement to the income, for registration fee income this is over the period of one year from the date the individual was first entered onto the Register. Investment income including bank interest income is accounted for as earned.

Investments

Investments are valued at market value as at the balance sheet date. Realised and unrealised gains and losses arising on the revaluation of investments are credited or charged to the Statement of Financial Activities. Investments include cash deposits where monies are not required for short-term working capital and the intention is for that cash to be held to generate a return for more than 12 months.

Provision for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date

Expenditure

All expenditure is accounted for on an accruals basis. A liability is recognised when the GOsC enters into a legal or constructive obligation to make a payment to a third party. Expenditure directly related to a single activity is allocated to that activity in the notes to the financial statements. Costs attributable to more than one category of expenditure are apportioned on the basis of the estimated amount of staff time attributable to that activity in the year.

Pension contributions

The GOsC operates a defined contribution pension scheme for qualifying employees. The employer's contribution for the year is charged to the Statement of Financial Activities in the period it is earned by the employee.

Fund accounting

The General Reserve consists of unrestricted funds that are available for use at the Council members' discretion in furtherance of the objectives of the GOsC. Designated funds are unrestricted funds set aside at the discretion of the Council members for specific purposes.

Short-term deposits

Short-term deposits comprise cash sums held on deposit with recognised banks.

Going concern

Reserves have been accumulated over previous financial periods in order to withstand any unforeseen circumstances, and the members of Council (who are also Trustees) continue to adopt the going concern basis of accounting in preparing the financial statements. One of the measures used to determine going concern is the reserves level. As the reserves are above target range, Council has concluded that the accounts be presented on a going concern basis with no material uncertainties.

Financial instruments

The GOsC has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at amortised cost using the effective interest method. Financial assets held at amortised cost comprise cash and bank and in hand, together with trade and other debtors. Financial liabilities held at amortised cost comprise accruals, trade and other creditors.

2. Income from charitable activities

Registration fees are the primary source of income, with other income received set out in the analysis below:

	2024 £	2023 £
Registration fees	**2,877,915**	2,994,788
Other income	**24,946**	2,030
Total	**2,902,861**	2,996,818

3. Income from investments

	2024 £	2023 £
Interest from investments	**20,834**	6,334
Total	**20,834**	6,334

4. Charitable activities

Expenditure for each function in the year was as follows:

	Direct £	Support costs £	Total 2024 £	Total 2023 £
Charitable activities				
Education and professional standards	525,382	297,582	**822,964**	698,145
Registration	175,986	235,585	**411,571**	391,050
Fitness to practise	618,335	409,174	**1,027,509**	1,195,390
Communications and research	434,964	297,582	**732,546**	681,262
Total	**1,754,667**	**1,239,923**	**2,994,590**	2,965,847

5. Support costs

	Management £	Governance £	Admin £	IT £	Total 2024 £	Total 2023 £
Support costs						
Education and professional standards	133,655	52,909	58,974	52,044	**297,582**	260,372
Registration	105,810	41,886	46,688	41,201	**235,585**	208,297
Fitness to practise	183,775	72,750	81,089	71,560	**409,174**	364,520
Communications and research	133,655	52,909	58,974	52,044	**297,582**	260,372
Total	**556,895**	**220,454**	**245,725**	**216,849**	**1,239,923**	1,093,561

Support costs (IT, Governance and Administration and Establishment) have been recharged across the other areas of business on the basis of staff numbers in those departments.

6. Governance

	2024 £	2023 £
Governance costs		
Council members fees (including National Insurance)	**103,992**	102,261
Other governance costs	**116,462**	62,805
Total	**220,454**	165,066

Payments to non-executive members

Council members

In the reporting year, the total value of honorariums paid to Council members (11 in total) was £101,250 including responsibility allowances (2023: £99,375). In addition, expenses paid directly to Council members and to suppliers for travel and accommodation totalled £24,684 (2023: £14,765).

Name	Position	Location	Honorariums £	National Insurance £
Bill Gunnyeon	Chair	Scotland	27,000	2,472
Daniel Bailey	Member	Wolverhampton	7,500	-
Sarah Botterill**	Member	Wales	9,750	90
Deborah Bowman***	Member	London	9,750	90
Elizabeth Elander	Member	Cheshire	7,500	-
Caroline Guy	Member	Isle of Wight	7,500	-
Simeon London	Member	Scotland	7,500	-
Patricia McClure	Member	Northern Ireland	7,500	-
Denis Shaughnessey*	Member	Hampshire	9,750	90
Deborah Smith	Member	Bedfordshire	7,500	-
Total			**101,250**	**2,742**

* Includes a responsibility allowance of £2,250 paid as Chair of the Audit Committee

** Includes a responsibility allowance of £2,250 paid as Chair of the People Committee

***Includes a responsibility allowance of £2,250 paid as Chair of the Policy and Education Committee

Expenses shown in the table above include those paid directly to Council members and those paid to suppliers to cover travel and accommodation costs.

The Osteopaths Act 1993 allows for the remuneration of Council members.

Investigating Committee and Professional Conduct Committee members

In the reporting year, a daily attendance fee of £320 was paid to members of the Investigating Committee and the Professional Conduct Committee when attending GOsC meetings and hearings. Members of the Investigating Committee also receive a reading allowance of £75 per day and a screening fee of £12.50 per case screened. Members of these committees claimed daily attendance fees which totalled £77,913 with expenses paid directly to the committee members and to suppliers for travel and accommodation totalling £12,267.

External members of other committees

In the reporting year, a daily attendance fee of £320 was paid to external members of the Policy Education Committee, Audit and People Committees when attending GOsC meetings. Co-opted members of these committees claimed daily attendance fees of £7,344 with expenses paid directly to the committee members and to suppliers for travel and accommodation totalling £5,800.

Net expenditure after charging

	2024 £	2023 £
Net expenditure for the year stated after charging		
Fees paid to Haysmacintyre LLP		
- External audit	**23,760**	21,600
Depreciation of assets	**60,310**	66,533

7. Employees and staff costs

Staff costs during the year were as follows:

	2024 £	2023 £
Staff costs		
Salaries	**1,369,045**	1,517,463
Employer's National Insurance	**139,592**	141,655
Pensions	**148,273**	121,288
Total	**1,656,910**	1,780,406

In the financial year 2023-24, redundancy and severance costs of £22,000 (2023: £nil) were incurred.

	2024	2023
Average staff numbers		
Chief Executive and Registrar's office	**4**	4
Education and professional standards	**5**	5
Registration	**4**	4
Resources	**3**	3
Fitness to practise	**7**	7
Communications	**5**	5
Total	**28**	28

Key management personnel remuneration

The key management personnel comprise the Chief Executive and Registrar, Director of Education, Standards and Development, and Director of Fitness to Practise.

The total emoluments for the key management personnel were £391,391 (2023: £379,488).

The total number of staff whose taxable emoluments fell into higher salary bands was:

	2024 £	2023 £
£60,000-£70,000	**1**	0
£70,000-£80,000	**0**	0
£80,000-£90,000	**0**	0
£90,000-£100,000	**1**	2
£100,000-£110,000	**1**	0
£110,000-£120,000	**0**	1
£120,000-£130,000	**1**	0

Pension costs

The employer contributions paid in the year, in respect of individual staff pensions, were £148,273 (2023: £121,288).

8. Intangible and Tangible Fixed Assets

Intangible assets

	Intangible assets £
Cost	
At 1 April 2023	**20,000**
Additions	–
Disposals	–
At 31 March 2024	**20,000**
Depreciation	
At 1 April 2023	**17,291**
Charge for the year	**2,709**
Disposals	–
At 31 March 2024	**20,000**
Net book value	
At 31 March 2023	**2,709**
At 31 March 2024	–

All intangible assets related to Computer Software.

Fixed Assets

	Office furniture £	Computer hardware £	Freehold building £	Total £
Cost				
At 1 April 2023	104,968	17,649	2,244,172	**2,366,789**
Additions	10,002	6,999	–	**17,001**
Disposals	–	–	–	–
At 31 March 2024	114,970	24,648	2,244,172	**2,383,790**
Depreciation				
At 1 April 2023	70,541	9,231	699,146	**778,918**
Charge for the year	14,702	4,713	38,186	**57,601**
Disposals	–	–	–	–
At 31 March 2024	85,243	13,944	737,332	**836,519**
Net book value				
At 31 March 2023	34,427	8,418	1,545,026	**1,587,871**
At 31 March 2024	29,727	10,704	1,506,840	**1,547,271**

9. Investments

	2024 £	2023 £
At the start of the year	**1,167,992**	1,249,568
Investment addition	**–**	–
Income reinvested	**19,677**	17,591
Fees taken	**(12,548)**	(15,708)
(Loss)/Gain	**94,561**	(83,459)
Total portfolio	**1,269,682**	1,167,992

Investments are managed by Brewin Dolphin and are held in a medium risk diversified portfolio incorporating a mix of equities (£626,232) bonds (£404,434) and other assets, including cash (£239,016).

10. Debtors

	2024 £	2023 £
Trade debtors	**288,851**	271,019
Prepayments and accrued income	**117,855**	122,928
Other debtors	**904**	–
Total debtors	**407,610**	393,947

11. Creditors

	2024 £	2023 £
Trade creditors	**47,308**	54,137
Deferred income	**900,122**	818,067
Accruals	**77,445**	104,170
Other creditors	**6,794**	4,729
Other tax and social security	**37,361**	38,556
Total creditors	**1,069,030**	1,019,659

12. Deferred income

	2024 £	2023 £
As at 1 April	**818,067**	898,605
Amount deferred during the year	**900,122**	818,067
Amount released to the financial statements	**(818,067)**	(898,605)
Total deferred income	**900,122**	818,067

Income from annual registration fees is deferred and released to the statement of financial activities on a straight-line basis over the period to which the registration fee relates. All deferred income brought forward from the previous year is released to the statement of financial activities in the following year.

13. Provisions

The following provisions were in place during the year:

	2024 £
At 1 April 2023	**65,500**
Additions	**–**
Utilised in the year	**–**
Reversals	**(65,500)**
At 31 March 2024	**–**

The provision brought forward from the previous year has been reversed. A judgement has now been issued in this case with Fitness to Practise panel members considered to be workers, and following IAS 37 guidance, the provision has been reversed.

Management have considered the fact that no claims have been made by fitness to practise panel members so far, despite there being clear precedent for doing so. The Executive have also noted that there is no constructive obligation to pay out any claims. As a result, the likelihood of a non-voluntary payment being made is 'less than probable' meaning that a contingent liability is a more appropriate classification of this potential liability in line with the requirements of IAS 37, which states that a provision within the accounts should be recognised when the following criteria are met:

1. There is a present obligation from a past event
2. The amount can be reliably estimated; and
3. The event will result in a probable outflow of economic benefits.

14. Reserves

	At 1st April 2023 £	Income £	Expenditure £	Transfer £	At 31 March 2024
General reserves	2,636,671	3,018,256	(2,994,590)	(274,120)	**2,386,217**
Designated reserves					
- IT investment	152,093	–	–	–	**152,093**
- Values Project	30,000	–	–	(20,000)	**10,000**
- Registrant Perceptions	40,000	–	–	(5,880)	**34,120**
- General legal	–	–	–	150,000	**150,000**
- NCOR infrastructure costs	–	–	–	150,000	**150,000**
Total reserves	2,858,764	3,018,256	(2,994,590)	–	**2,882,430**

The designated reserves relate to the increased Information Technology (IT) investment to streamline our activities (£152,093), the Values Project (shared decision making) (£10,000), the Registrant Perceptions Survey to capture views and gain insight from registrants (£34,120), a general legal fund to mitigate unforeseen costs (£150,000), and to support the ongoing work of the National Council for Osteopathic Research ("NCOR"); five years of infrastructure costs have been ringfenced (£150,000).

Prior year comparative

	At 1st April 2022 £	Income £	Expenditure £	Transfer £	At March 2023 £
Reserves					
General reserve	2,722,825	2,919,693	(2,965,847)	(40,000)	**2,636,671**
Designated reserve	182,093	–	–	40,000	**222,093**
Total funds	2,904,918	2,919,693	(2,965,847)	–	**2,858,764**

15. Related party transactions

Matthew Redford, Chief Executive and Registrar is a Trustee of the National Council for Osteopathic Research.

Dr Daniel Bailey, Council Member, is a Research Fellow of the National Council for Osteopathic Research.

There are no outstanding high-court cases.

16. Contingent liabilities

The prior year provision for employment costs in relation to the employment tribunal case referred to in note 13 is now being treated as a contingent liability until it meets the requirements of a provision.

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The GOsC is a charity registered in England and Wales (1172749)