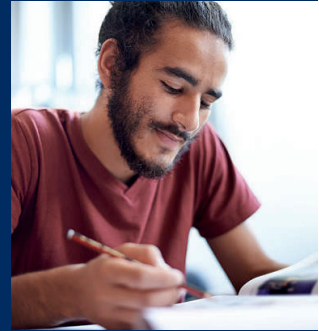




General
Osteopathic
Council

Annual Report and Accounts 2022-23



General Osteopathic Council

Annual Report and Accounts 2022-23

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

Contents

1. About the General Osteopathic Council	7
2. Introductions from Chair of Council, and Chief Executive and Registrar	8
3. Our strategic goals	9
4. How we performed against our strategy in 2022-23	10
5. Our work across the four UK countries in 2022-23	16
6. Looking ahead: key activities for 2023-24	17
7. Our governance, management and risks	19
8. Financial report and accounts for 2022-23	22

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 complaints or concerns about osteopaths and where necessary dealing with those complaints 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 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

This year has been a busy one but with much positive progress, including again meeting the PSA Standards of Good Regulation.



We must never become complacent, however, and there is much work to do to ensure we continue to meet our primary responsibility to protect patients and the public.

A key strand of this work is the development of our new strategy taking us towards 2030.

As a Council, we've been working hard to develop the outline of this new strategy and over the summer we will be consulting with all our stakeholders to further develop and refine this with a view to launching it during the early part of 2024. Do please participate in the consultation – your views do matter.

This is my final Annual Report as my term of office ends on 31 March 2024. Arrangements are already well underway to appoint my successor in good time to ensure an orderly transition.

It has been a huge privilege to be Chair of Council, and I would like to thank all the staff of GOsC for their hard work and commitment; our many stakeholders for their constructive engagement; the members of our various committees for their invaluable contribution; my fellow Council members who have been a pleasure to work with and for whose support I am hugely indebted; and all those osteopaths I have met along the way who have made me feel so welcome.

Dr Bill Gunnyeon CBE

Chair of Council
20 July 2023

Introduction from Chief Executive

Since becoming Chief Executive and Registrar, the environment within which GOsC has operated has been one of constant change and challenge.



The impact of the pandemic continues to be felt, particularly by those working within healthcare. And now the cost of living crisis and inflation dominate the news with

the effects being felt by organisations, including the GOsC, by health professionals, including osteopaths and by all of us as individuals.

The challenges osteopaths are facing continued to be front and centre of our thinking this year and I was delighted that Council once again froze registration fees. Although we may not be able to repeat this every year, we felt it was only right not to increase the financial burden during the immediate cost of living crisis.

My team here at GOsC has undertaken a number of activities this year, supporting osteopaths; listening to patients; embedding equality, diversity and inclusion across our work and collaborating with our partners to help us deliver patient safety.

We would like to thank all of you who have worked with us this year and we look forward to maintaining and developing those relationships in the years ahead.

This year the Annual Report has a different feel – we have made it shorter and more concise to help provide more of a snapshot of the year. I hope you find the report of interest and we very much welcome your feedback.

Matthew Redford

Chief Executive and Registrar
20 July 2023

3 Our strategic goals

This Annual Report reflects the work of the General Osteopathic Council in the year to 31 March 2023.

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

Within this plan, we describe 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 is underpinned by four high-level strategic objectives which set the course of the four-year planning cycle from 2019 to 2024:

Strategic goal 1:

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 2:

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

Strategic goal 3:

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

Strategic goal 4:

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

4 How we performed against our strategy in 2022-23

Strategic goal 1: 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.

Osteopathic Practice Standards

This year we continued to provide support to osteopaths to practise in accordance with the Osteopathic Practice Standards (OPS). The OPS are our core standards of conduct, ethics and competence for osteopaths and osteopathic practice, developed in partnership with osteopaths, patients and other stakeholders. A key focus for us was continuing and encouraging discussion around professional boundaries, providing useful insight to inform osteopath's consideration and understanding of this important topic.

We published medical ethicist, Julie Stone's thematic analysis of boundaries education and training within the UK's osteopathic education providers, which identified good practice and recommendations for osteopathic education and the sector as a whole. To raise awareness of these findings, we began a series of workshops designed to share the insight within the profession, also utilising the core principles of behaviour change theory to evaluate our own impact in this area.

To support these conversations, we developed and piloted a workshop on the exercise of professional judgement, using case scenarios and group discussion among osteopaths, delivering to sector-wide events throughout the year including the professional body, the Institute of Osteopathy's roadshows, and regional osteopathic group meetings. Our aim with this workshop was to help osteopaths

feel confident in using their own professional judgement to navigate various situations in practice. We received positive feedback from osteopaths who felt empowered to utilise their learning while practising.

Recognising that osteopaths often apply a broad range of treatment practices, many incorporating adjunctive or supplementary therapies or other forms of care or treatment into their practice, we developed and published guidance to support those osteopaths to practise in accordance with the OPS. Our guidance is informed by feedback from osteopaths and patients gathered during a consultation in early 2022, and is intended for osteopaths to use when considering how the OPS applies to all aspects of their work.

Continuing professional development scheme

We continued our ongoing evaluation of the continuing professional development (CPD) scheme, using a range of data including CPD self-declarations, our concerns process data and qualitative interviews with osteopaths.

Our findings have shown that broadly the scheme is being well implemented and the engagement we have had with the profession has been positive. More specifically, the introduction of a mandatory communication and consent-based activity has had a positive impact on the level of concerns being reported around consent.

Strategic goal 2: We will develop our assurance of osteopathic education to produce high-quality graduates who are ready to practise.

Setting standards for education and training

In September 2022 we implemented our updated Graduate Outcomes and new Standards for Education and Training, for pre-registration osteopathic education. The updated graduate outcomes include a greater focus on areas including equality, diversity and inclusion. These areas are also reflected within the new Standards for Education and Training, which include standards around learning culture, and governance, leadership and management within education programmes.

We began assessing osteopathic education providers' progress against the standards and outcomes as part of our quality assurance processes, ensuring providers were given support and guidance in advance of implementation. We received positive feedback from education providers, who felt the process was proportionate as they were able to build on their previous reporting submissions against the draft outcomes and standards as part of the pilot.

Quality assuring osteopathic education

As part of implementation of the updated Outcomes and new Standards, we reviewed annual reports from 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 we carried out a renewal visit for one provider in October 2022, recommending to Council to agree to renew their Recognised Qualification.

Following Council's agreement in November 2022, the Recognised Qualification for London College of Osteopathic Medicine (LCOM) was withdrawn as a result of LCOM's own decision to suspend its programme.

We worked in partnership with our education providers to develop a clearer and more transparent risk-based quality assurance model. The purpose was to support providers in identifying, monitoring and managing risk, enhancing delivery of our outcomes and standards to enhance osteopathic education. This model sits alongside our quality assurance handbook, which we updated this year to better incorporate the updated outcomes and new standards, providing additional support for education providers.

This year we delivered a series of seminars with osteopathic education providers to share good practice. We invited Julie Stone to present her thematic analysis of boundaries education and training findings; we explored ways to enhance the student voice and we discussed the importance of patient involvement in osteopathic education.

The future of osteopathic registration

We commissioned Middlesex University to carry out a project to model and project the size of the Register over the next five years. Initial findings suggest a positive trend in student enrolment with stable rates for progression and graduation. Researchers are exploring a new methodology using latest sources of data to ensure results are as accurate as possible.

Strategic goal 3: We will build closer relationships with the public and the profession based on trust and transparency.

Involving patients

We commissioned market research company YouGov to carry out the next phase of our public and patients perceptions tracking survey, 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.

We continued our project in partnership with the Collaborating Centre for Values Based Practice, publishing our shared decision making resources. These resources support patients to communicate with osteopaths and get the most out of their consultations. We have begun our evaluation of the resources.

Improving and sharing our Fitness to Practise processes

Our consultations focused on our Practice Note for Questioning Witnesses and our Remote Hearings Guidance and Protocol. We refreshed our Whistleblowing Handling Concerns Policy making it clearer and easier for those raising a concern with GOsC, and our Section 32 Enforcement Policy, which protects the osteopathic title from criminal misuse.

We invited osteopaths and stakeholders to attend webinars aiming to demystify our fitness to practise processes. In May 2022 we explained how the free Independent Support Service, run by Victim Support, provides support to all those involved in our fitness to practise proceedings. In a second webinar in

October 2022 with the General Chiropractic Council, we discussed what happens before and during remote and in-person hearings. Combined our two webinars had over 100 attendees.

We issued our second Insights on Fitness to Practise ebulletin. This included an article about the Independent Support Service and answers to questions raised by osteopaths during earlier webinars.

Equality, diversity and inclusion

This year we focused our efforts on implementation of our Equality, Diversity and Inclusion Framework 2021-24, working towards ensuring its aims influence every corner of our work. We updated our equality impact assessment template to include considerations for the Welsh language and to ensure the template is easy to use.

We began an accessibility review of the Continuing Professional Development and Osteopathic Practice Standards websites and reviewed the language around the 'good health' requirement in our legislation, for those who may need to declare health conditions.

We carried out our Equality, Diversity and Inclusion Pilot, a series of focus groups and a survey to gather views from osteopaths about the questions and messaging we hope to use when collecting information on, and monitoring, diversity in the profession. We published our findings and our progress against each of the four recommendations.

Strategic goal 4: We will be an exemplar in modern healthcare regulation – accessible, effective, innovative, agile, proportionate and reflective.

Non-executive recruitment

To ensure representation across all four nations within our governance structure we recruited a new Northern Ireland Council member following the end of term for Joan Martin. Patricia McClure joined GOsC Council in July 2022 as a Lay Member and representative for Northern Ireland until 31 March 2026. We reappointed existing Council members Sarah Botterill and Denis Shaughnessy. We also appointed Sue Ware as a Lay Member of the Professional Conduct Committee from 1 April 2022 for a period of four years.

In March 2023 we appointed Laura Turner as our new Council Associate, following the end of term for one of our first ever Council Associates, Shireen Ismail. 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.

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 twelfth 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 2022-23 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 2022-23 we sent out 14 'cease and desist' letters and we resolved 38 cases. This year we successfully prosecuted one individual for unlawfully describing themselves as an osteopath while suspended from the Register.

In 2022-23, we received 59 concerns. Of these, 37 were made formal.

During the year, GOsC's Investigating Committee reached a final decision in 32 cases. Of these, 16 were referred to a full hearing of the Professional Conduct Committee (PCC); in three cases the osteopath was issued with advice by the Investigating Committee and in the remaining 13 cases, it was determined that there was no case to answer and no further action was taken.

Over the year, the PCC concluded 17 cases; in 12 of those cases, a sanction was imposed against the osteopath (see table).

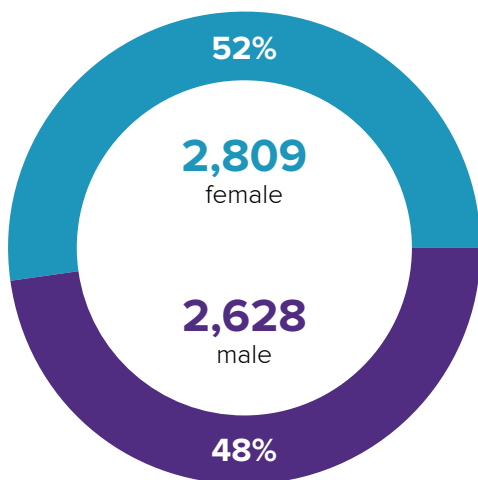
Sanctions imposed in cases considered by the Professional Conduct Committee 2022-23	Number of cases
Admonished	6
Conditions of practice	1
Suspended	3
Removed	2
Total	12

About the Register

As at 31 March 2023, there were 5,437 osteopaths registered with the GOsC.



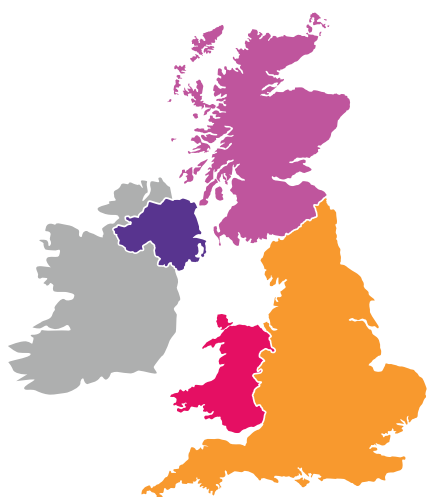
Gender	Number
Male	2,628 (48%)
Female	2,809 (52%)
Total	5,437 (100%)



The 248 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	25
College of Osteopaths	25
European School of Osteopathy	44
Leeds Beckett University	0
London College of Osteopathic Medicine	0
London School of Osteopathy	10
Oxford Brookes University	1
North East Surrey College of Technology	9
Swansea University	27
The University of St Marks and St John (Marjon)	13
University College of Osteopathy	88
Overseas	6
Total	248

Geographical location of registrants	Number
England	4,651
Northern Ireland	30
Scotland	164
Wales	157
Rest of the world	435
Total	5,437



4,651 osteopaths in England

164 osteopaths in Scotland

157 osteopaths in Wales

30 osteopaths in NI

435 osteopaths in Rest of the world

Type of assessment	Number
Non-UK qualification assessment	15
Further evidence of practice assessment	9
Assessment of clinical performance	6
Return to practice interview	20
Total	50

Our team of Registration Assessors, all of whom are qualified osteopaths, undertook a total of 50 registration assessments in 2022-23, this compares to 31 registration assessments undertaken in the previous year.

5 Our work across the four UK countries in 2022-23

The GOsC regulates the practice of osteopathy in the UK and to help us remain an effective regulator we engage with all four countries of the UK.

England

This year we have continued to liaise closely with Suzanne Rastrick, Chief Allied Health Professions Officer (England) and her Deputy, Beverley Harden, to discuss the role of osteopaths as Allied Health Professionals within the NHS from a regulatory perspective.

This has included the relationship between existing NHS competency frameworks and our review of the Graduate Outcomes and Standards of Education and Training. We are grateful to Beverley and her team for their input.

We have continued to engage with the Department of Health and Social Care around the legislative reform programme and we welcomed publication of the Anaesthesia Associates and Physician Associates Order in early 2023.

Scotland

In October 2022 we attended the Scottish Regulatory Conference held in Edinburgh where we chaired a panel discussion on the involvement of the patient voice in the work of regulators. We also participated in another panel discussion on regulatory reform.

We were delighted to attend a meeting of the Scottish Osteopathic Association in Glasgow as part of the professional body the Institute of Osteopathy roadshow, which was attended by the Chair of Council, Bill Gunnyeon, as well as members of GOsC staff.

Wales

This year we continued to deliver against our commitment to the Welsh Language Scheme again preparing and submitting our Welsh Language Scheme Annual Report to the Welsh Government.

We have also been considering the impact of the new Welsh Language Standards which we have reviewed in the current year ahead of implementation in the next business year.

We were delighted to attend a meeting with Welsh osteopaths in Cardiff as part of the professional body, the Institute of Osteopathy roadshow.

Northern Ireland

We appointed a new Council member from Northern Ireland, Patricia McClure. We welcomed Patricia to Council and look forward to learning from her experience.

We held a meeting with osteopaths in Belfast during 2022 where we were able to listen to the issues important to osteopaths in Northern Ireland. The meeting was attended by Patricia McClure as well as members of GOsC staff.

6 Looking ahead: key activities for 2023-24

The Business Plan for 2023-24 sets out an ambitious programme of work matched against the GOsC's four strategic goals. We are maintaining our focus on our core statutory responsibilities, while continuing to demonstrate our innovative approach to regulation.

Our key activities for 2023-24 as set out in our Business Plan are included below under each strategic goal.

Strategic goal 1:

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.

- Commission work to understand the needs of osteopaths in relation to health and well-being to support good professional practice.
- Continue to raise awareness of issues relating to boundaries.
- Collaborate and engage with regional and local osteopathic groups to understand their needs.

Strategic goal 2:

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

- Explore the implementation of the principles of consent in the student environment.
- Consider an extension of the current Quality Assurance service provider contract and the plan for a full tender to happen in the next business year.
- Provide further support to education providers in the effective implementation and evaluation of the Graduate Outcomes and Standards of Education and Training.

Strategic goal 3:

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

- Undertake a registrant and stakeholder perceptions survey.
- Consult on and publish amendments to the Fitness to Practise Publication Policy.
- Consult on and publish amendments to the Guidance on Imposing Interim Suspension Orders and the Undertakings Practice Note.

Strategic goal 4:

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

- Develop and publish a new Strategic Plan which is informed by stakeholder feedback.
- Undertake a significant number of non-executive recruitment.
- Develop an action plan for the implementation of new Welsh Language Standards and begin to implement the actions identified.

Developing our new Strategic Plan

This year Council, GOsC staff and other members of our governance structure reflected on and discussed our performance as a regulator. This reflection is helping to inform development of our next Strategic Plan, which will lead us to 2030. The approach we have been taking mirrors the reflection osteopaths undertake as part of their continuing professional development – we have identified opportunities to learn from our actions and are making plans to improve our performance.

In August 2022 we published a blog from our Chief Executive Matthew Redford inviting feedback and thoughts from the profession to inform our thinking. A public consultation is due to be launched in 2023 ahead of publication of the strategy in 2024. We very much look forward to hearing from osteopaths, patients and other key groups during this process.

7 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 2022-23 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:

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; 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, ad hoc meetings and appraisals throughout the year.

Name	Council	Audit	PEC	PC
Bill Gunnyeon	5/5			
Daniel Bailey	5/5		4/4	
Sarah Botterill	5/5		3/4	5/5
Deborah Bowman	3/5		3/4	
Caroline Guy	5/5			5/5
Elizabeth Elander	5/5		4/4	
Simeon London	4/5			4/5
Patricia McClure ¹	4/4		2/3	
Denis Shaughnessy	5/5	3/4		4/5
Deborah Smith	5/5	3/4		

¹ Appointment started 1 July 2022

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: 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 EC2R 1AG

Bankers

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

Our risks

The principal risks identified by the GOsC in 2022-23 (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:

We are conscious that our strategic ambitions as a regulator would be undermined if we had insufficient resources to deliver our plans, and therefore pressures on sustainability remain a concern. We plan to keep abreast of the composition of the Register to ensure we are aware if there is any significant change taking place. We ensure we have a structured and risk-focused approach to managing our reserves and our investment portfolio.

Our mitigation is to continue to provide frequent reports to Council and to ensure that we closely monitor income and expenditure data.

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

The next risk relates to our IT infrastructure and the risk that it does not provide us with the security we require or that legacy systems prevent us from undertaking our work efficiently and effectively.

To mitigate these risks, we have undertaken IT audits including around our security infrastructure and we will be developing plans to upgrade our registration database. Actions in this area of our work are scrutinised and overseen by the Audit Committee.

Volume and complexity of fitness to practise cases:

The third risk is around fitness to practise. 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 around 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, although these risks are mainly financial. 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.

8 Financial report and accounts for 2022-23

The financial report for the year 2022-23 reflects an adaptation to the effects of the pandemic.

Introduction

The financial year 2022-23 saw the global economy, fuel and food shortages exacerbate the post-pandemic inflation that had already achieved multi-decade highs.

Having used the previous year to adapt to a proactive model, recognising the 'new norm' of constant change, we were proactive in the strategic deployment of resources where needed.

The financial position is where we had forecast it to be, with the anticipated investment loss of £83,459 impacting negatively on the bottom line.

For the General Osteopathic Council, we regularly look at our approach to regulation to ensure we continue to add value. Questions we ask include:

- 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 where 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?

Two 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 2022-23 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 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 1: 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 2022-23, we spent £1.58m on our activities to ensure public protection.

This was equal to 54% of our total budget (2022-60%) and means that for every £570 registration fee we receive we spend £304 of that on ensuring public protection (2022- £340).

Component 2: 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 2022-23, we spent £0.69m on our activities to ensure we developed and supported the profession (2022-£0.58m).

This was equal equal to 23% of our total budget (2022-21%) and means that for every £570 registration fee we receive we spend £133 of that on developing the profession. (2022- £120).

Component 3: 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 2022-23, we spent £0.69m on our activities to ensure we delivered robust governance (2022-£0.53m).

This was equal to 23% of our total budget (2022-19%) and means that for every £570 registration fee we receive we spend £133 of that on delivering robust governance (2022-£110).

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

Value Proposition components	Expenditure in year ² £	Percentage of total spending %	Proportion of £570 registration fee used £
Ensuring public protection	1.58m (2023)	54% (2023)	304 (2023)
	1.65m (2022)	60% (2022)	340 (2022)
Developing the profession	0.69m (2023)	23% (2023)	133 (2023)
	0.58m (2022)	21% (2022)	120 (2022)
Delivering robust governance³	0.69m (2023)	23% (2023)	133 (2023)
	0.53m (2022)	19% (2022)	110 (2022)

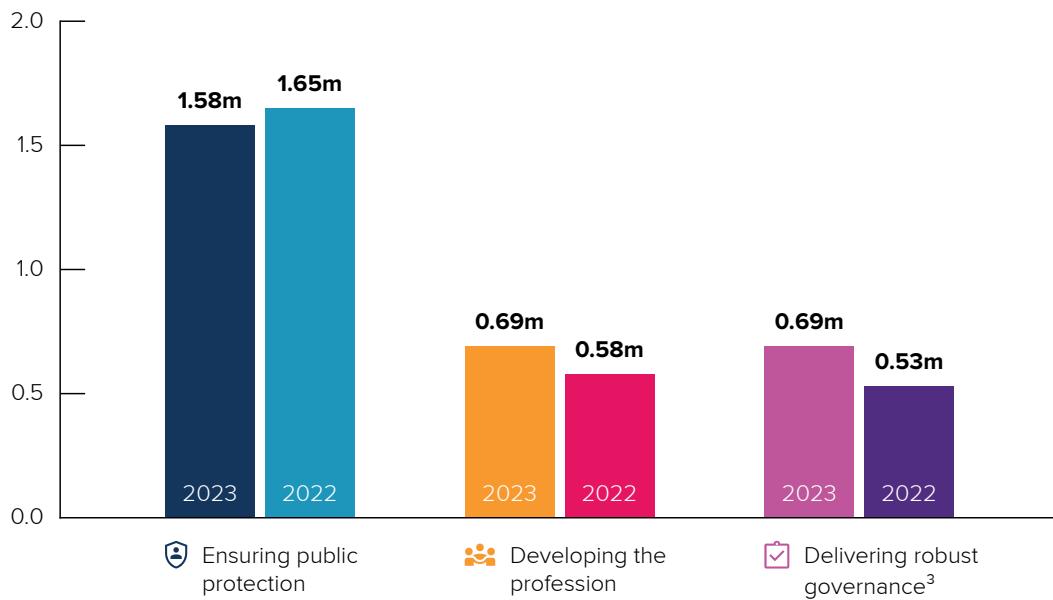
² Excluding investment losses and/or charges

³ 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

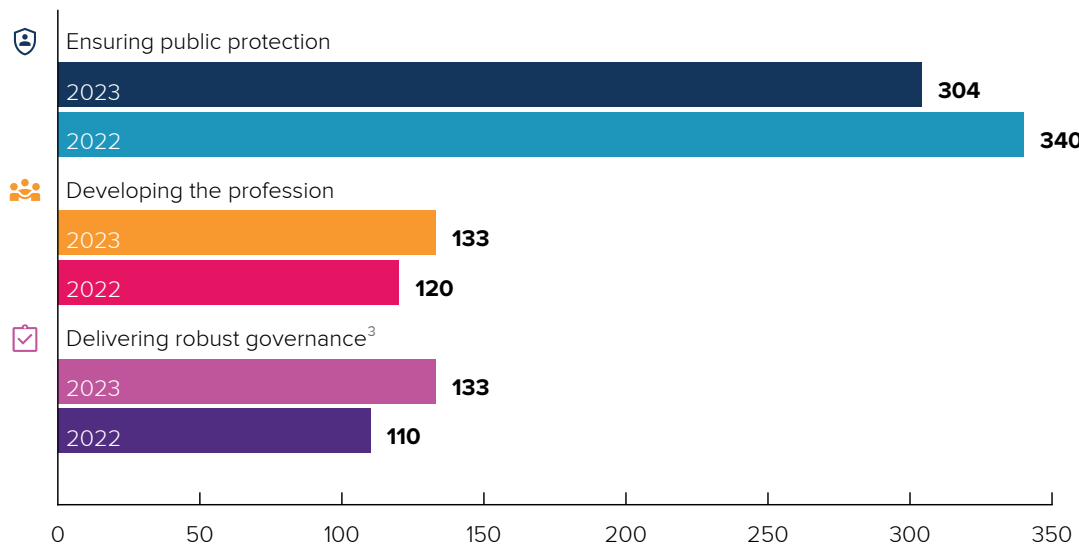
What does the registration fee fund by value proposition?

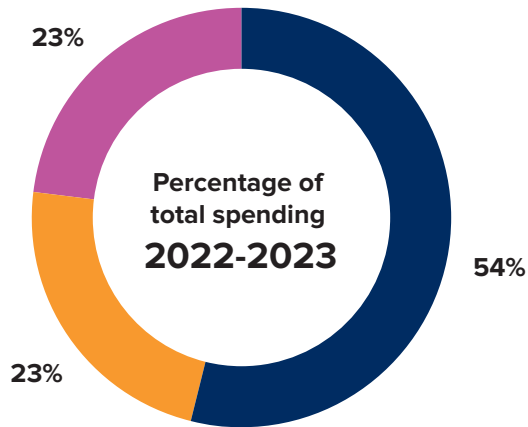
The headline registration fee of £570 is broken down to show the amount of spend across the GOsC value proposition in 2022-23.




Expenditure in year £m

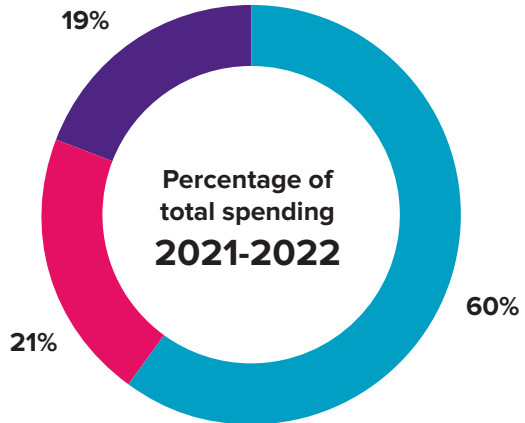





Proportion of £570 registration fee used £





-  Ensuring public protection **54%**
-  Developing the profession **23%**
-  Delivering robust governance³ **23%**



-  Ensuring public protection **60%**
-  Developing the profession **21%**
-  Delivering robust governance³ **19%**

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 deficit of £46,154 due to the investment loss of £83,459.

At the year-end, total income was £2,996,818. Registration fee income accounted for over 99% of total income. Registration fees have once again been maintained at their current level – the ninth year in a row, which represents a reduction in real terms. The remaining income came from areas such as registration assessments, bank, and investment interest.

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

Expenditure for the year was £2,965,847 after designated spending. In the reporting year our expenditure levels varied compared to past years as some activities could continue to be carried out remotely, while we saw a return to some in-person activity in other areas.

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. We incurred costs of £437,773 in the year.

- **Registration**

Registration costs have increased with the expenditure from the prior year, due to the impact of inflation and the cost-of-living crisis. Total non-staffing costs were £13,915 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 2022-23 total direct cost in this area increased to £830,870 from £816,740 in the previous year. This included costs of the Investigating Committee, which were £46,751 with the Professional Conduct Committee incurring expenditure of £322,845

- **Communications, research and development**

Costs of communications and engagement activities were higher this year at £420,890 compared to £318,856 in the previous year. Website development, maintenance, and hosting, at £76,501 is a key area of spend in this area. The overall cost also includes provision of free access to research journals for osteopaths and an allocation to infrastructure costs for the National Council for Osteopathic Research which was circa £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 2022-23, governance costs increased by 14% on the previous year, £431,648 compared to £377,407. 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 £14,615.

• **IT infrastructure**

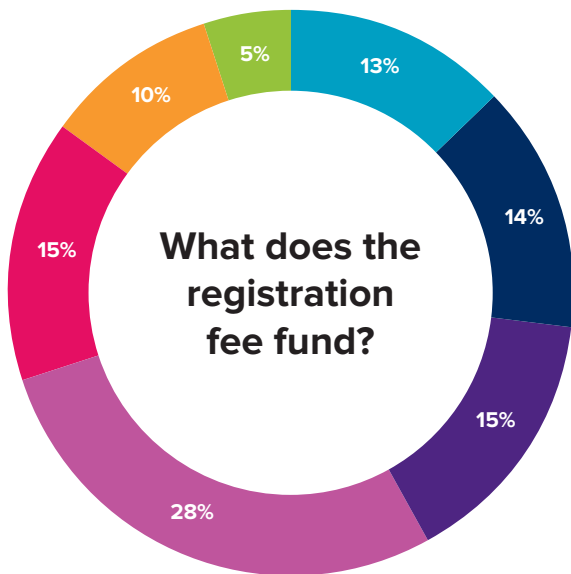
This year saw a focus on ensuring the GOsC IT infrastructure was secure and fit for purpose. Expenditure on IT reflects the cost of the GOsC Register, the customer relationship management system and other office services.

• **Administration and establishment**

Expenditure in this area reflects the costs of premises, general office administration and travel. It also includes audit fees, bank interest and investment charges and depreciation. This year there is a significant investment loss which is accounted for in this section.

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 2022-23.



- Administration and establishment (£71.38)**
Includes premises, office administration and audit fees.
- Communications, research and development (£80.89)**
Includes GOsC communications and free access to research journals for osteopaths via the **o** zone.
- Education and professional standards (£84.13)**
Quality assuring osteopathic educational providers; developing the new CPD scheme, and reviewing and updating the OPS.
- Fitness to practise, including legal (£159.68)**
Conducting investigations and holding hearings; Committees and legal costs.
- Governance (£82.96)**
Running of Council and Committees and also includes levy to Professional Standards Authority of £13,410.
- IT infrastructure (£55.84)**
IT for the Register, customer relationship management system and other office services.
- Registration (£35.12)**
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 2022-23 is set out as follows.

The Balance Sheet shows total reserves of £2,858,764. All of 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 2022-23, Council is holding reserves equal to £1,046,090, which has been calculated as follows:

	£
Reserves held	2,858,764
Restricted reserves	–
Designated reserves	(222,093)
Operational fixed assets	(1,590,581)
Reserves remaining	1,046,090

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

Reserves are currently outside the target range. The trustees will consider the level of reserves and how these may be used in the 2022-23 financial year. The trustees have concluded that the accounts should be presented on a 'going-concern' basis.

Investment strategy

Investments are valued at market value as at the date of the Statement of Financial Position (Balance Sheet). 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 £1,167,992 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 is 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 20 July 2023 and signed on their behalf by:

Dr Bill Gunnyeon CBE
Chair

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 2023 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 2023 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 30, 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 non-compliance 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 non-compliance. 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

10 Queen Street Place
London EC4R 1AG

Statement of Financial Activities

As at 31 March 2023	Notes	2023 £	2022 £
Income from			
Charitable activities	2	2,996,818	2,868,947
Investments	3	(6,334)	15,037
Total		3,003,152	2,883,984
Expenditure on			
Charitable activities	4	2,965,847	2,775,306
Total expenditure		2,965,847	2,775,306
Net income before (losses)/gains on investments		(37,305)	108,678
Net (losses)/gains on investments		(83,459)	3,327
Net (expenditure)/income		(£46,154)	112,005
Reconciliation of funds			
Total funds brought forward		2,904,918	2,792,913
Total funds carried forward	14	2,858,764	2,904,918

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 2023	Notes	2023 £	2022 £
Non-current assets			
Intangible assets	8	2,709	6,709
Tangible assets	8	1,587,871	1,643,541
Investment (portfolio)	9	1,167,992	1,249,568
Total Non-current assets		2,758,572	2,899,818
Current assets			
Debtors	10	393,947	384,449
Cash in bank and at hand		791,404	825,254
Total current assets		1,185,351	1,209,703
Current liabilities			
Creditors: amounts falling due within 1 year	11	(1,019,659)	(1,139,103)
Total current liabilities		(1,019,659)	(1,139,103)
Net current assets		165,692	70,600
Provisions	13	(65,500)	(65,500)
Net assets		2,858,764	2,904,918
Represented by:			
Unrestricted reserves			
- Designated reserves		222,093	182,093
- General reserves		2,676,671	2,722,825
Total reserves	14	2,858,764	2,904,918

Approved and authorised for issue by the members of Council on 20 July 2023 and signed on their behalf by:

Dr Bill Gunnyeon CBE

Chair

Cash Flow Statement

Year to 31 March 2023	Notes	2023 £	2022 £
Reconciliation of net (expenditure)/income to net cash flow from operating activities:			
Net (expenditure)/income for the reporting period (as per the statement of financial activities)		(46,154)	112,005
Depreciation		66,533	67,057
Losses/(gains) on investment		81,576	(14,943)
Dividends, interest and rents from investments		4,451	94
Decrease/(Increase) in debtors	10	(9,498)	227,210
(Increase)/Decrease in creditors	11	(119,444)	78,823
Net cash provided by/(used in) operating activities		22,536	470,246
Cash flows from investing activities			
Dividends, interest and rents from investments		(4,451)	94
Purchase of tangible fixed assets	8	(6,863)	(46,201)
Investment portfolio top-up		–	(53)
Net cash (used in) investing activities		(11,314)	(46,160)
Change in cash and cash equivalents in the reporting period		(33,850)	424,086
Cash and cash equivalents at the beginning of the reporting period		825,254	401,168
Cash and cash equivalents at the end of the reporting period		791,404	825,254
Cash and cash equivalents at the end of the reporting period		791,404	825,254
Cash at bank and in hand		791,404	825,254

Notes to the financial statements – Year to 31 March 2023

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 provision concerning the potential for additional

payments to panellists arising from an ongoing employment tribunal case featuring 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 in excess of 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 continue to adopt the going concern basis of accounting in preparing the financial statements. The Trustees have been monitoring, and will continue to monitor, the financial impact of the coronavirus on the GOsC. The Trustees have concluded that the accounts be presented on a going concern basis.

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:

	2023 £	2022 £
Registration fees	2,994,788	2,867,347
Other income	2,030	1,600
Total	2,996,818	2,868,947

3. Income from investments

	2023 £	2022 £
Interest from investments	6,334	15,037
Total	6,334	15,037

4. Charitable activities

Expenditure for each function in the year was as follows:

	Direct £	Support costs £	Total 2023 £	Total 2022 £
Charitable activities				
Education and professional standards	437,773	260,372	698,145	681,626
Registration	182,753	208,297	391,050	507,064
Fitness to practise	830,870	364,520	1,195,390	1,105,393
Communications and research	420,890	260,372	681,262	481,223
Total	1,872,286	1,093,561	2,965,847	2,775,306

5. Support costs

	Management Governance		Admin	IT	Total 2023	Total 2022
	£	£	£	£	£	£
Support costs						
Education and professional standards	125,683	39,778	64,330	30,581	260,372	207,469
Registration	100,546	31,822	51,464	24,465	208,297	243,551
Fitness to practise	175,956	55,689	90,062	42,813	364,520	288,653
Communications and research	125,683	39,778	64,330	30,581	260,372	162,366
Total	527,868	167,067	270,186	128,440	1,093,561	902,039

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

	2023	2022
	£	£
Governance costs		
Council members fees (including National Insurance)	£102,261	99,383
Other governance costs	62,805	51,130
Total	£165,066	150,513

Payments to non-executive members

Council members

In the reporting year, the total value of honorariums paid to Council members (11 in total) was £99,375 including responsibility allowances (2022-£96,750). In addition, expenses paid directly to Council members and to suppliers for travel and accommodation totalled £14,765 (2022-£4,889).

Name	Position	Location	Honorariums £	National Insurance £
Bill Gunnyeon	Chair	Scotland	27,000	2,601
Joan Martin	Member	Northern Ireland	7,500	–
Deborah Smith	Member	Bedfordshire	7,500	–
Denis Shaughnessey ⁴	Member	Hampshire	9,750	95
Sarah Botterill ⁵	Member	Wales	9,750	95
Simeon London	Member	Scotland	7,500	–
Elizabeth Elander	Member	Cheshire	7,500	–
Daniel Bailey	Member	Wolverhampton	7,500	–
Caroline Guy	Member	Isle of Wight	7,500	–
Deborah Bowman ⁶	Member	London	9,750	–
Patricia McClure	Member	Northern Ireland	5,625	–
Total			99,375	2,886

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.

⁴ Includes a responsibility allowance of £2,250 paid as Chair of the Audit Committee.

⁵ Includes a responsibility allowance of £2,250 paid as Chair of the People Committee.

⁶ Includes a responsibility allowance of £2,250 paid as Chair of the Policy and Education Committee.

Investigating Committee and Professional Conduct Committee members

In the reporting year, a daily attendance fee of £306 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 £112,608 with expenses paid directly to the committee members and to suppliers for travel and accommodation totalling £19,902.

External members of other committees

In the reporting year, a daily attendance fee of £306 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 £8,568 with expenses paid directly to the committee members and to suppliers for travel and accommodation totalling £4,906.

Net expenditure after charging

	2023 £	2022 £
Net expenditure for the year stated after charging		
Fees paid to Haysmacintyre LLP		
- External audit	21,600	22,630
Depreciation of assets	66,533	67,057

7. Employees and staff costs

Staff costs during the year were as follows:

	2023 £	2022 £
Staff costs		
Salaries	1,517,463	1,197,239
Employer's National Insurance	141,655	131,802
Pensions	121,288	116,264
Total	1,780,406	1,445,305

In the financial year 2022-23, redundancy and severance costs of £0 (2021-£0) were incurred.

	2023	2022
Average staff numbers		
Chief Executive and Registrar's office	4	3
Education and professional standards	5	5
Registration	4	6
Resources	3	1
Fitness to practise	7	7
Communications	5	4
Total	28	26

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 £379,488 (2022-£357,213).

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

	2023 £	2022 £
£70,000-£80,000	0	0
£80,000-£90,000	0	0
£90,000-£100,000	2	2
£100,000-£110,000	0	0
£110,000-£120,000	1	1
£120,000-£130,000	0	0

Pension costs

The employer contributions paid in the year, in respect of individual staff pensions, was £121,288 (2022-£116,264).

8. Intangible and Tangible Fixed Assets

Intangible assets

	2023 £
Cost	
At 1 April 2022	279,856
Additions	–
Disposals	(259,856)
At 31 March 2023	20,000
Depreciation	
At 1 April 2022	273,147
Charge for the year	4,000
Disposals	(259,856)
At 31 March 2023	17,291
Net book value	
At 31 March 2022	6,709
At 31 March 2023	2,709

All intangible assets related to Computer Software.

Fixed Assets

	Office equipment £	Office furniture £	Computer hardware £	Freehold building £	Total £
Cost					
At 1 April 2022	18,208	150,497	60,736	2,244,172	2,473,613
Additions	–	–	6,863	–	6,863
Disposals	(18,208)	(45,529)	(49,950)	–	(113,687)
At 31 March 2023	–	104,968	17,649	2,244,172	2,366,789
Depreciation					
At 1 April 2022	18,208	96,612	54,292	660,960	830,072
Charge for the year	–	19,458	4,889	38,186	62,533
Disposals	(18,208)	(45,529)	(49,950)	–	(113,687)
At 31 March 2023	–	70,541	9,231	699,146	778,918
Net book value					
At 31 March 2022	–	53,885	6,444	1,583,212	1,643,541
At 31 March 2023	–	34,427	8,418	1,545,026	1,587,871

9. Investments

	2023 £	2022 £
At the start of the year	1,249,568	1,234,760
Investment addition	–	–
Income reinvested	17,591	13,411
Fees taken	(15,708)	(13,546)
(Loss)/Gain	(83,459)	14,943
Total portfolio	1,167,992	1,249,568

Investments are managed by Brewin Dolphin and are held in a medium risk diversified portfolio incorporating a mix of equities £651,664 bonds £326,558 and other assets including cash £189,770.

10. Debtors

	2023 £	2022 £
Trade debtors	271,019	264,455
Prepayments and accrued income	122,928	113,920
Other debtors	–	6,074
Total debtors	393,947	384,449

11. Creditors

	2023 £	2022 £
Trade creditors	54,137	115,923
Deferred income	818,067	898,605
Accruals	104,170	78,636
Other creditors	4,729	618
Other tax and social security	38,556	45,321
Total creditors	1,019,659	1,139,103

12. Deferred income

	2023 £	2022 £
As at 1 April	898,605	823,574
Amount deferred during the year	818,067	898,605
Amount released to the financial statements	(898,605)	(823,574)
Total deferred income	818,067	823,574

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 charity had the following provisions during the year:

	2023 £
At 1 April 2022	65,500
Additions	–
Utilised in the year	–
Reversals	–
At 31 March 2023	<u>65,500</u>

The provision has been made in relation to potential additional panellist cost, reflecting our prudent estimate of the potential wider impact of an employment tribunal claim, involving the Nursing and Midwifery Council, for additional sums by a fitness to practise panellist.

Panellists sit on our fitness to practise panels and are independent members. This claim relates to whether the panellist is a worker, with entitlement to holiday pay. The case has been heard, judgement remains outstanding, and the provision has been made to cover potential costs which GOsC might incur as a result of the wider employment tribunal

14. Reserves

	At 1st April 2022 £	Income £	Expenditure £	Transfer £	At 31 March 2023
Reserves	-				
General reserves	2,722,825	2,919,693	(2,965,847)	(40,000)	2,636,671
Designated reserves					
- CPD	77,093	–	–	(77,093)	–
- IT investment	75,000	–	–	77,093	152,093
- Values Project	30,000	–	–	–	30,000
- Registrant Perceptions	–	–	–	40,000	40,000
Total reserves	<u>2,904,918</u>	<u>2,919,693</u>	<u>(2,965,847)</u>	<u>–</u>	<u>2,858,764</u>

The designated reserves relate to the increased Information Technology (IT) investment to streamline our activities (£152,093) the Values Project (shared decision making) (£30,000) and the Registrant Perceptions Survey (£40,000) to capture views and gain insight from registrants.

Prior year comparative

	At 1st April 2022	Income	Expenditure	Transfer	Total At March 2023
	£	£	£	£	£
Reserves					
General reserve	2,510,820	2,887,311	(2,723,701)	48,395	2,722,825
Designated reserve	282,093	-	(51,605)	(48,395)	182,093
Total funds	2,792,913	2,887,311	(2,775,306)	-	2,904,918

15. Related party transactions

There were no related party transactions in the year.



**General
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The GOC is a charity registered in England and Wales (1172749)