



General
Osteopathic
Council

Annual Report and Accounts 2024-25



General Osteopathic Council

Annual Report and Accounts 2024-2025

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.

We work with osteopaths, patients, and partner organisations to support safe, high quality patient care. We also work to maintain public confidence in osteopathy by protecting the reputation of the osteopathic profession.

We do this by keeping our public Register of osteopaths up to date, and by promoting high standards of practice and conduct, setting standards for osteopathic education and training, investigating concerns about osteopaths, and protecting the osteopathic title from misuse.

This is the value of regulation (see graphic below): to protect the public through ensuring that osteopaths maintain their knowledge and skills; work within a legal and ethical framework; collaborate with other osteopaths and other healthcare professionals; and help build and maintain public trust.

The value of regulation



Our role

The General Osteopathic Council (GOsC) is the regulator for osteopaths in the United Kingdom. By law, osteopaths must be registered with the GOsC to practise in the UK.

It is our role to protect the health, safety and wellbeing of the public, and to protect the reputation of the osteopathic profession. We are responsible for making sure the public continues to have confidence in the profession of osteopathy, and we are responsible for the professional standards that osteopaths and osteopathic students must follow in order to practise safely.

What we do:

- Keep a Register of all those allowed to practise osteopathy in the UK.
- Work with the public, patients and osteopathic profession to decide on, maintain and develop high quality standards of osteopathic practice and conduct.
- Help patients with any concerns they raise about an osteopath and have the power to remove from the Register any osteopaths who do not meet the professional standards and who are unfit to practise.
- Check the quality of osteopathic education and decide on the standards of practice that osteopathic students must demonstrate before they graduate.
- Protect the osteopathic title from misuse by making sure that only those with the correct qualifications and a valid up to date registration are able to call themselves an osteopath.
- Make sure that osteopaths carry out activities to support their continuing professional development (CPD).

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.

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Introduction from Chair of Council

I have found my first year as Chair of the GOsC Council to be very interesting and have been pleased to meet and work with many of our external stakeholders.



One of my main areas of focus over the past year has been recruitment of new Council members, as several of our members have recently come to the end of their terms. It

has been good to onboard both new lay and registrant members (and a new Associate member), and to build the Council team.

I am pleased that – once again – the executive team has reached all the Professional Standards Authority’s ‘Standards of Good Regulation’.

I know that there is always more work to be done. Council received the results of the first GOsC registrant survey this summer. This has given us a breadth and depth of information about what our stakeholders want and need from us, and some clear areas that we can focus on to improve our communications and engagement. I am also aware that the higher education sector faces significant challenges at the moment, and osteopathy is not an exception to this.

I am planning for us, as a Council, to engage more with the profession over the next months and years. I was pleased to attend the Institute of Osteopathy conference in London in November, and to represent the UK at the Osteopathy Europe conference in Luxembourg in the autumn. I have started to visit the osteopathic educational providers and will continue this in the coming year.

Finally, a reminder that anyone with an interest is very welcome to attend our Council meetings in person or online, you just need to register in advance so please email council@osteopathy.org.uk. We would be pleased to see you.

A handwritten signature in black ink, appearing to read 'Jo Clift'.

Jo Clift

Chair of Council
15 July 2025

3 Introduction from Chief Executive and Registrar

The business year of 2024-25 represents the first year of the new GOsC Strategy.



A significant milestone this year was the publication of the results arising from the independent registrant and stakeholder perceptions survey of the GOsC. The results of the research

provide fresh impetus and energy to the GOsC team to change and enhance how we work.

We know there are misconceptions around our work that we need to correct; we know trust in us as a regulator is not as high as we would like; and we know there can be fear associated with our work such as around fitness to practise.

We heard the results and we are taking action.

Since the survey we have introduced new communication channels to enable osteopaths to contact the GOsC staff team. We are holding weekly drop-in sessions where osteopaths can log into a Zoom link and ask any questions directly to GOsC staff, and we have introduced a new WhatsApp channel which is proving popular with osteopaths who have used this.

We are also continuing to promote the free and confidential Independent Support Service, which is available to all parties, including osteopaths, who find themselves involved in the fitness to practise process.

And I am delighted that Council has agreed to set aside resources to upgrade the GOsC website which we all acknowledge is outdated and does not allow us to communicate and engage with the profession as easily as we would like. This is an exciting project, and we look forward to sharing more news on this development in the coming year.

Finally, I would like to offer my thanks to all those who have contributed to our work this year, particularly my staff team, whose efforts are reflected in the successful year we report on in this Annual Report and Accounts.

Matthew Redford

Chief Executive and Registrar
15 July 2025

4 Our strategic aims

This Annual Report reflects the work of the General Osteopathic Council (GOsC) in the year to 31 March 2025.

Our **Strategy, taking us from 2024 through to 2030**, sets out our commitment to continuing to perform as a highly effective healthcare regulator, increasing our understanding of how our actions might impact upon or improve trust between the GOsC – as the regulator for osteopathy – and the profession and patients.

The purpose of our Strategy is to:

- describe what the GOsC's Council wishes the organisation to achieve
- set the direction of the GOsC's work, led by the Chief Executive and Registrar
- provide a framework for the monitoring of the GOsC's performance by Council

Our Strategy sets out our three strategic aims:

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.

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.

Embracing innovation:

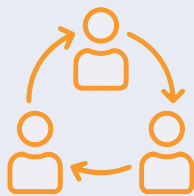
We will continually seek out and take opportunities to improve what we do and how we do it, so we continue to improve as an organisation.

Our vision and values

Our strategic aims are built from our vision and values.

Our vision is to be an inclusive, innovative regulator trusted by all.

Our values underpin the way we work now and in the future. This includes how we work with patients, the public, osteopaths and stakeholders, and how we work within our organisation. 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.

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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 2024-25 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
Jo Clift	5/5			
Daniel Bailey	5/5	4/4		
Harry Barton	5/5		4/4	3/3
Gill Edelman	4/5	3/4		
Elizabeth Elander	4/5			3/3
Sandie Ennis	5/5		3/4	3/3
Caroline Guy*	4/5	1/1*	4/4	
Simeon London	5/5	4/4		
Patricia McClure	5/5	4/4		
Chris Stockport**	3/3	1/2		0/1

* Caroline Guy was co-opted to PEC on 6 June 2024 to ensure the minimum number of members were in attendance due to conflicts of interest of other Committee members

** Chris Stockport was a member from September 2024 to February 2025

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

HaysMac 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 in 2024-2025 by the GOsC continue to be as described last year, however, we have strengthened our mitigating actions including commissioning an audit of initial stage Fitness to Practise decisions, which demonstrated no areas of concern but provided some useful guidance.

Risk area	Mitigating actions
Strategic ambitions undermined by pressures on sustainability	Close monitoring of income and expenditure allowing Council to consider strategic priorities and make longer term plans around the deployment of resources.
IT infrastructure not able to support GOsC activity and/or future transformation programme	Independent IT audits to assess approach to IT security. Upgrade of GOsC registrant database and planned development of new GOsC 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.

We mitigate this risk by undertaking longer-term financial planning so that we can make decisions around how we best use our assets, and this includes physical, people and financial assets.

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 implementing a new registration database

which will enhance our efficiency and operation, with the project supported by an expert IT consultant. We have also committed to redeveloping our website platforms, so these are reflective of our modern and inclusive approach to regulation.

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.

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How we performed against our strategic aims in 2024-25

Strategic aim one: Strengthening trust

We commissioned an independent research company, DJS Research, to explore how osteopaths, students, educators and partner organisations perceive GOsC, including how we perform our role as regulator.

We wanted to know the extent to which the profession understands our role, and how they think we are performing as the regulator, to identify where we need to focus our resources, and where we need to make changes. We put strengthening trust at the heart of our Strategy for 2024 to 2030. We wanted to be able to measure how much the profession trusts us now and their views of us, to help us improve and measure the impact of our ongoing work.

The research, carried out between January and June 2024, involved a survey of osteopaths and students, in-depth interviews with osteopaths, students and educators, and focus groups with partner organisations. The survey received 629 responses in total (from osteopaths and 11 responses from students), and 24 people took part in the interviews.

Findings of independent research

Findings showed that many respondents hold negative perceptions of GOsC, based largely on the experiences of other osteopaths and some common misunderstandings of our role. Those with positive views of GOsC were found to be more likely to have had direct experiences with us and to have a better understanding of our role. ‘Fear’ and

‘necessary’ were the two most common words associated with GOsC. Conversations highlighted some of the key sources of fear, including the process of investigating concerns raised against osteopaths, and the tone of some of GOsC’s communications with the profession.

We published an analysis of the findings and are implementing an action plan to take the next steps towards strengthening trust with osteopaths and the profession.

Steps taken to increase trust

To help increase understanding of our role, we have made updates to our website and social media channels. We have produced and are promoting a mythbuster to help address the common misunderstandings about GOsC and help increase clarity about our role among the profession.

To help make us more approachable, we have improved our contact information and how our phone system is set up. We have started publishing more staff profiles to demonstrate that as an organisation we are proud to be comprised of our staff. We continue to consistently encourage osteopaths, educators and students to attend our Council meetings which are held in public.

To help increase trust we have ensured that we demonstrate that we are more available for osteopaths who wish to speak to us. We have increased and diversified the ways that osteopaths can contact us, for example:

- In January, we launched our new WhatsApp channel. We are receiving a growing number of messages each month, and we are responding swiftly to queries. Feedback so far has been very positive.
- We are offering regular weekly online drop-in sessions, so osteopaths can meet staff across the organisation and ask questions, suggest an idea or discuss an issue with no set agenda. To make it easy for osteopaths, staff are available at the same time each week and no booking is required. We've had interesting discussions so far ranging from the use of AI, transition from education to practice and how to fill out a Peer Discussion Review planning section for an osteopath's next continuing professional development (CPD) cycle.
- Opportunities have been introduced for video calls for those osteopaths and students who prefer to see who they are speaking to.
- We have committed to redeveloping the GOsC's websites.

We have updated our suite of registration renewal correspondence taking into account the impact these have on many osteopaths with a view to improving the tone and making the content more helpful.

We have also produced a timeline visual of the fitness to practise process as an example of the work we are doing to be open and transparent and try to help reduce fear and increase understanding about this process. This was first published in the most recent

Fitness to Practise Annual Report which explains how we handle the fitness to practise concerns we receive and the timescales for managing those concerns. This year's report was presented differently with more concise explanations as to how we manage fitness to practise concerns.

Reaching out

In January, we met online with the National Engagement Advisor at the Australian Health Practitioner Regulation Agency (AHPRA) in Australia to share insights and learning. The AHPRA has done a great deal of work on kindness within regulation, and we are keen to learn from this. In turn we were able to share our insights including the fact that we provide an independent support service which is free and confidential for anyone involved in our fitness to practise process.

We have engaged extensively with osteopaths through attending regional group meetings, giving presentations on topics such as professionalism and boundaries. We have also given presentations to students on topics such as regulation, as well as offering ongoing support in relation to ethical queries. We continue to meet with and expand our network of partner organisation relationships to help inform our action plan in response to these findings.

We are also expanding our engagement with the postgraduate educators to increase clarity and transparency about our role and our purpose and to help gain a deeper understanding of their needs and concerns.

This year we held a development day for our Policy and Education Committee. For the first time, this involved inviting stakeholders to spend time with the committee and for the committee to listen to their views on current

opportunities, challenges and priorities for the future in osteopathic education. Through holding this event, GOsC facilitated dialogue and greater understanding between stakeholders and the Committee about roles and context, which supports our aims to improve trust across the profession.

Following consideration of the CPD evaluation survey findings, we consulted on establishing and maintaining professional boundaries and Equality, Diversity, inclusion and Belonging (EDIB) as mandatory components of CPD. A decision will be made later this year.

We have appointed a PhD student, who is jointly supervised by GOsC and the Open University to support our work on boundaries.

Quality assurance of osteopathic education

We have piloted a values, culture and behaviour document for educational providers, and for our quality assurance education provider visitors (visitors are osteopaths who assess education providers' training programmes to ensure they meet our standards). This document was developed in collaboration with visitors and educational providers to ensure the tone of the visit is explicit and clear, to aid communication.

We have worked collaboratively with the education providers to respond to their feedback. We have held regular meetings with education providers as a group, but also individually to provide earlier feedback on committee decision making and outcomes. We have worked hard to reflect on the tone of communications to education providers, and to build on the relational aspect of quality assurance.

Strategic aim two: Championing inclusivity

We have embarked on a range of projects and initiatives to champion inclusivity from involving patients to establishing a new EDIB framework.

Draft guidance for students with disabilities

We published separate draft guidance for students and for educational providers about studying osteopathy when you have a disability or health condition. For the first time this included an easy read version following feedback in the pre-consultation phase from students with disabilities.

Involving patients

We held our first patient information forum development day which brought our patients together. We used this to appreciate their contributions, as well as building their knowledge and understanding of regulation and skills. This helped them to contribute effectively and was also an opportunity for them to give feedback on our website development.

We published an evaluation of the contribution to our work of the patient voice and developed actions to enhance the contribution it makes.

There is ongoing collaboration with patients to gain feedback on various consultations, including the Professional Behaviours and Student Fitness to Practise consultation, our draft health and disability guidance and the planned update to our continuing professional development (CPD) guidance.

To ensure patients' voices are heard, we continue to promote resources which support patients to make explicit what is important to them when they are seeing an osteopath.

We provide guidance and resources around Equality, Diversity, Inclusion and Belonging (EDIB) for osteopaths to support inclusive practice with patients and we have promoted these during the year.

Patient partners

We have begun recruitment of two patient partners who will join Council as part of a pilot programme. The aim is to include the patient perspective and for the patient partners to act as 'critical friends' to Council to enhance our decision-making process. This will ensure their voices are heard in strategic decision-making.

Non-executive recruitment

During this year we handled 404 applications, which is the most applications we have ever received from Professional Conduct Committee/Investigating Committee recruitment campaigns. Across all our completed applications we have seen higher numbers of applicants who are:

- female (241 or 59%)
- older ie in the 55-59 or 60-64 age group (78 and 61 or 19% and 15%)
- White or White British (306 or 76%)
- of Christian faith (172 or 42.5%) or no religion or belief (59 or 15%)
- heterosexual (323 or 80%)
- married/in a civil partnership (252 or 62%)
- part-time workers (206 or 51%)

We have a greater proportion of completed applications demonstrating minority protected characteristics:

- disability (49 or 12%)
- Asian and British Asian (47 or 12%)
- Black or Black British (21 or 5%)
- gay/lesbian (25 or 6%)
- cohabiting (35 or 9%)
- pregnancy or maternity (7 or 2%)

Review of guidance

We conducted a comprehensive review of all fitness to practise guidance both at the initial stages and at the hearings stage of the fitness to practise process to ensure the guidance adequately addressed allegations that involve racist and discriminatory behaviours.

New framework

Our new EDIB Framework 2024-30 was published in July 2024. The Framework was expanded to include 'Belonging', which entails creating a psychologically safe organisation where our people (staff and non-executives) feel confident to be themselves, without risk of embarrassment or rejection, to help us to be the best regulator we can. We will ensure our people feel they can be creative and innovative and can constructively challenge existing practices for the benefit of patients, osteopaths and stakeholders.

The new EDIB Framework established our current benchmark and set out a series of actions to be taken over the next 18 months.

Strategic aim three: Embracing innovation

The GOsC has numerous innovative projects underway, for example relating to the regulatory response to the sustainability of the profession.

National Council for Osteopathic Research projects

We have commissioned new research to support recruitment and retention issues.

The projects consist of:

- Enablers and barriers for students studying/ completing an osteopathic course
- Qualitative explorations of reasons for leaving the GOsC Register
- Evaluation of GOsC Register resignations (quantitative survey)

International recognition of qualifications

We are working collaboratively with others to achieve recognition of professional qualifications internationally to ensure UK standards are maintained and EU/UK relations are developed.

Mutual collaboration on transition into practice

We are undertaking work around stakeholder relations and transition into practice. We are exploring how we as the regulator can bring the sector together to enhance the transition to practice process for osteopaths. Our plan is to organise a collaborative workshop with representatives across the sector to identify what opportunities exist for mutual collaboration. The focus will be on sharing existing models of best practice in the sector and developing collective actionable solutions to better support new graduates.

Quality assurance of education

We announced our decision to take quality assurance of education in house from July 2025 for all UK training courses for students of osteopathy. Assuring the quality of education helps us make sure our standards for osteopathic education are being met, and that 'Recognised Qualifications' are only awarded to graduates who meet the Osteopathic Practice Standards (OPS). This ensures patient safety and public protection are at the heart of all education activities.

Data sharing

Each osteopathic education provider provides us with annual data on enrolment, progression, EDI and faculty, for example, teaching staff profile, student-tutor ratios. We share this data with key stakeholders such as the Institute of Osteopathy and the providers themselves so that collaboratively we can explore issues on recruitment and retention of osteopaths and potential solutions can be identified to remedy any challenges.

New website

Council agreed to set aside resources to upgrade the GOsC website. This will allow us to bring our multiple sites together into a more modern and cohesive single website that will help us to communicate clearly with the profession. Planning is underway and the tender process will begin shortly.

Guidance on AI

We have been developing our first piece of guidance on the use of AI (artificial intelligence) in osteopathy. This will explore current and future use of AI in osteopathic practice to inform our approach to ensuring patient safety and public confidence. This includes how the OPS supports osteopaths to use AI appropriately. We have been developing plans to consult on this guidance. We plan to continue working with educators and other stakeholders to further explore a statement on AI in osteopathic education. We will continue to engage with other regulators and the Professional Standards Authority to ensure an aligned approach on AI in health professional regulation.

IT infrastructure

We continued working on the implementation of the new CRM system (registrant database system), investing in future-proofing our internal systems to make it easier and more efficient for osteopaths to update their details. The new CRM will be able to integrate with modern tools that will allow the GOsC to better communicate with osteopaths and enable better and faster processes internally.

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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 met all its standards of good regulation, for the fourteenth year running. We are the only healthcare professional regulator with such a record.

During 2024-25 we continued to deliver our core functions consistently, including management of our fitness to practise caseload and maintenance of our Register.

Fitness to Practise performance

In 2024-25, we received 75 concerns. Of these, 31 were made formal. During the year, GOsC's Investigating Committee reached a final decision in 39 cases. Of these, 27 were referred to a full hearing of the Professional Conduct Committee (PCC); in one case the registrant was issued with advice by the Investigating Committee and in the remaining 11 cases, it was determined that there was no case to answer and no further action was taken.

Over the year, the PCC concluded 14 cases; in 12 of those cases, a sanction was imposed against the osteopath (see table).

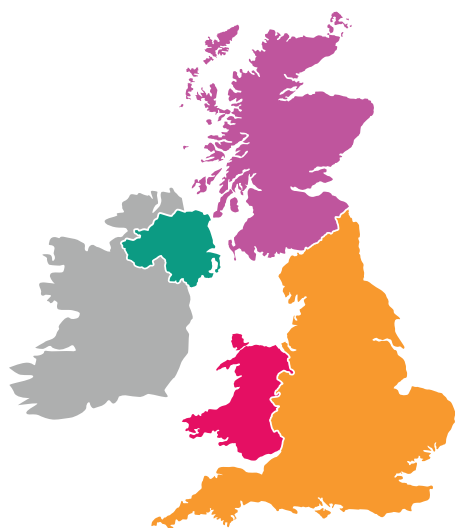
Sanctions imposed in cases considered by the Professional Conduct Committee 2024-25	Number of cases
Admonished	9
Suspended	1
Removed	2
Total	12

We commissioned an external audit of all cases and concerns closed by screeners (a screener is an osteopath member of the Investigating Committee who reviews concerns to determine whether the evidence amounts to an allegation) and the Investigating Committee involving the threshold criteria over the period 1 April 2023 to 30 August 2024. This took place in early 2025. No patient protection concerns were identified but there was some useful learning for the organisation.

About the Register

As at 31 March 2025, there were 5,596 osteopaths registered with the GOsC.





4,832 osteopaths in England

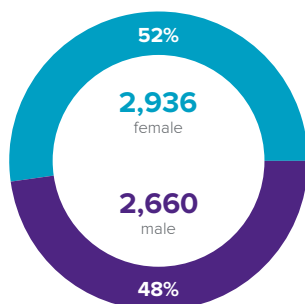
150 osteopaths in Scotland

164 osteopaths in Wales

30 osteopaths in NI

420 osteopaths in rest of world

Gender	Number
Male	2,660 (48%)
Female	2,936 (52%)
Total	5,596 (100%)



The 302 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	28
European School of Osteopathy	48
Health Sciences University (formerly UCO)	94
London School of Osteopathy	28
Oxford Brookes University	1
North East Surrey College of Technology	12
Swansea University	40
The University of St Marks and St John (Marjon)	15
Overseas	7
Total	302

Our team of Registration Assessors, all of whom are qualified osteopaths, undertook a total of 34 registration assessments in 2024-25, this compares to 46 registration assessments undertaken in the previous year.

Type of assessment	Number
Non-UK qualification assessment	4
Further evidence of practice assessment	4
Assessment of clinical performance	6
Return to practice interview	20
Total	34

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Looking ahead to the next year

This year was the first year of our new Strategy, through to 2030. The Strategy sets out our future vision, strategic priorities and our key actions, all of which are underpinned by our new organisational values.

Looking ahead, in 2025-26, we will be delivering against our Strategy through the following activities:

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?

- Starting work to strengthen the protection of the title 'osteopath' through a consultation to gather views.
- Raise awareness of our role and the value of regulation.
- Increase engagement with partner organisations and other stakeholders and also raise awareness of this engagement.
- Take long-term financial and asset decisions which support delivery of our statutory responsibilities and GOsC strategic aims.
- We will continue to implement activities to increase trust and reduce fear in line with the findings of the independent perceptions research published in October 2024.

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?

- Implement a Strategic Patient Partnership Programme at Council level with the appointment of two patient partners who will join Council as part of a pilot. The aim is to include an explicit patient perspective and for the patient partners to act as 'critical friends' to Council to enhance our decision-making process.
- Collect, analyse, and publish, anonymous equality, diversity and inclusion data and any changes we make, or mitigations we put in place, where we have identified there is an undue impact on those with protected characteristics.
- Implement any recommendations arising from the independent review we have commissioned into our non-executive recruitment activity.
- Support student recruitment and retention to maintain and increase a sustainable, diverse profession.
- Implement and evaluate the health and disability guidance we published for students and education providers to support students studying osteopathy with a disability or health condition.

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?

- Through a tender process, we will identify a supplier and develop a new public website which provides scope for more modern, innovative and engaging content.
- Review the impact of changes in the delivery of healthcare including AI (artificial intelligence) on osteopathic education and osteopathic care and the use of AI in health care for patients. We will also consider the impact of AI on osteopathic standards and regulation.
- Seek continuous improvement arising from independent reviews of board effectiveness and internal audit activities.
- Refine and implement our Theory of Change model to measure progress and implementation of the GOsC Strategy.

9 Financial report and accounts for 2024-25

Introduction

The 2024-25 financial year saw inflation levels fall further from their post-pandemic highs; however they are still slightly above the Bank of England's 2% target. The cost-of-living crisis continues as energy costs and food prices reflect world events. The UK is under new leadership since the previous annual report, with the Labour party being elected in July 2024, following a landslide victory in the General Election.

The financial result for the year was a deficit of £281,000, which was worse than budget by around £285,000. We spent around £161,000 from designated funds. Registration fees were over budget by around £160,000, and were supported by an investment gain of around £37,000, along with an underspend of around £5,000 on Communications, research, and development. However, this was offset by some overspends in Education and Professional standards of around £86,000, Governance (£73,000), Fitness to Practise (£66,000), IT and infrastructure (£46,000), and Central resources and Financing (£18,000).

At 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?

Four 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 2024-25 is aligned with this approach.

The Value Proposition

Our approach to regulation is articulated through **Our Strategy: taking us from 2024 through to 2030** and our underpinning business plans which we develop each year.

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

- **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.
- **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.
- **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.

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 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 2024-25, we spent £1.68m on our activities to ensure public protection (2024: £1.37m).

This was equal to 51% of our total budget (2024: 45%) and means that for every £570 registration fee we receive, we spend £290 of that on ensuring public protection (2024: £256).

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
- a range of communication activities with a new emphasis on listening and engaging

In the financial year 2024-25, we spent £0.80m on our activities to ensure we developed and supported the profession (2024: £0.71m).

This was equal to 24% of our total budget (2024: 24%) and means that for every £570 registration fee we receive we spend £137 of that on developing the profession (2024: £137).

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 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 2024-25, we spent £0.84m on our activities to ensure we delivered robust governance

(2024: £0.93m). 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 25% of our total budget (2024: 31%) and means that for every £570 registration fee we receive we spend £143 of that on delivering robust governance (2024: £177).

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	1.68m (2025)	51% (2025)	290 (2025)
	1.37m (2024)	45% (2024)	256 (2024)
Developing the profession	0.80m (2025)	24% (2025)	137 (2025)
	0.71m (2024)	24% (2024)	137 (2024)
Delivering robust governance²	0.84m (2025)	25% (2025)	143 (2025)
	0.93m (2024)	31% (2024)	177 (2024)

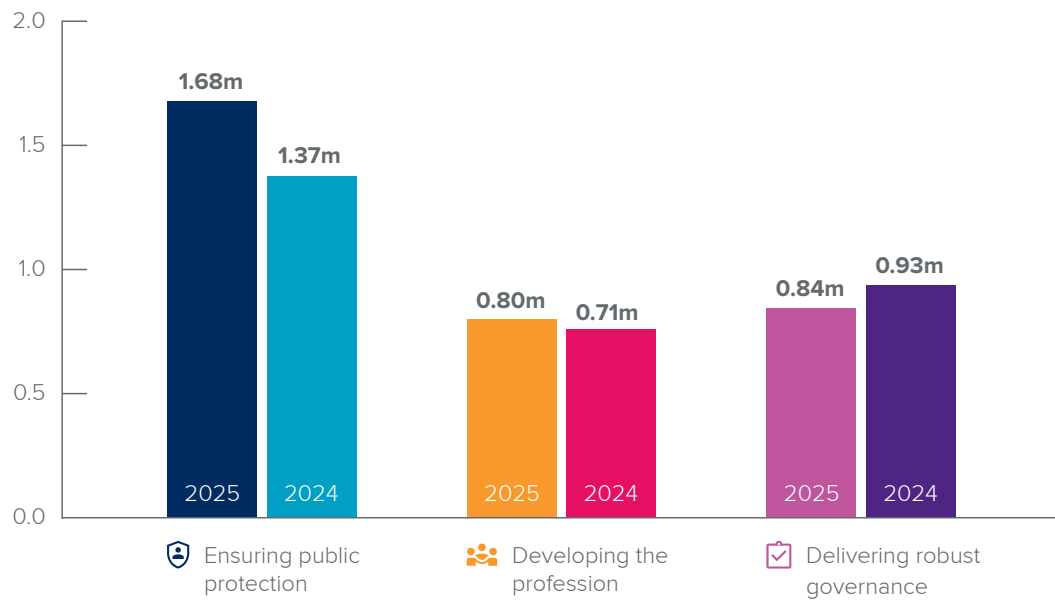
¹ Excluding investment losses and/or charges

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

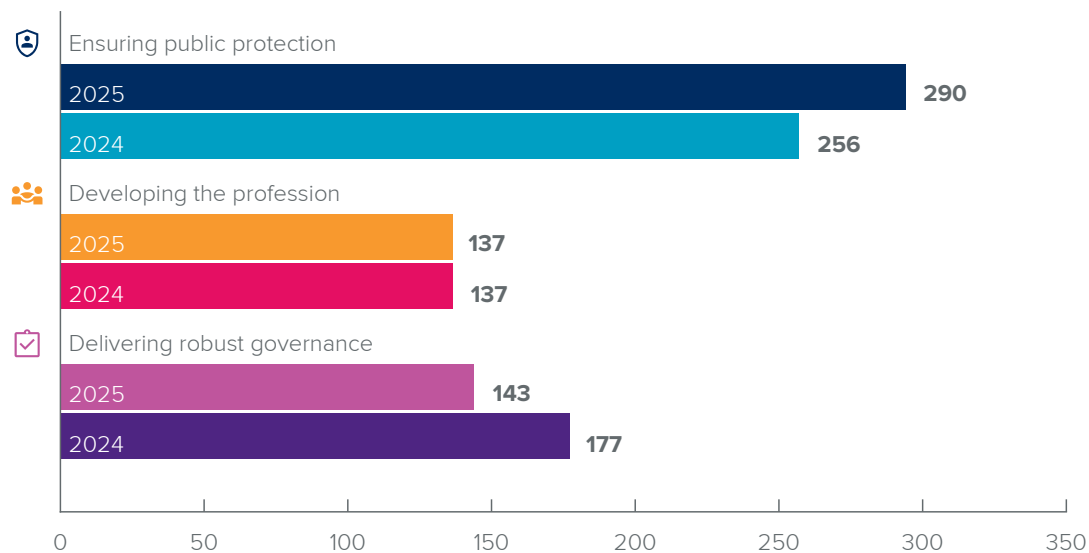
What does the registration fee fund by value proposition?

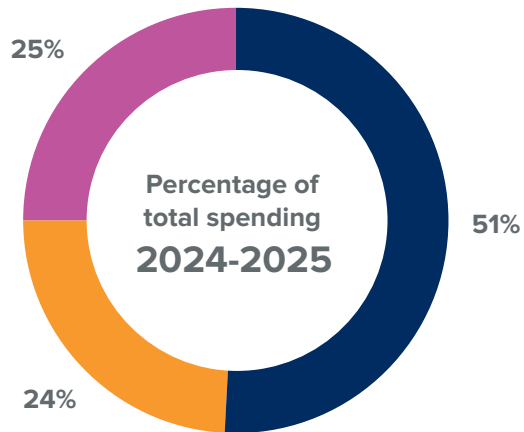
The headline registration fee of £570 is broken down to show the amount of spend across the GOsC value proposition in 2024-2025.




Expenditure in year £m

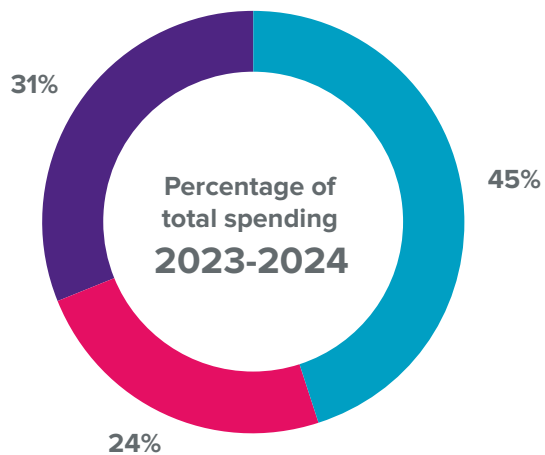





Proportion of £570 registration fee used £





-  Ensuring public protection **51%**
-  Developing the profession **24%**
-  Delivering robust governance **25%**



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

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 £281,356; the deficit was reduced by an investment gain of around £37,000.

At the year end, total income was £2,993,458. Registration fee income accounted for 98% of total income. Registration fees have once again been maintained at their current level – the eleventh year in a row, which represents a reduction in real terms. The remaining income came from areas such as investment portfolio gains, bank interest, and registration assessments.

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

Expenditure for the year was £3,311,444 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 (CPD) scheme.

In 2024-25, direct costs incurred in this area were £652,447 in the year, compared to £525,382 in the previous year, an increase of 24%. Direct costs in relation to quality assurance were around £232,000, and we spent around £11,000 on research activities.

• Registration

In 2024-25, direct costs incurred in this area were £177,533 in the year, compared to £175,986 in the previous year, an increase of 1%. Total non-staffing costs were around £12,000 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 2024-25, direct costs incurred in this area were £859,657 in the year, compared to £618,335 in the previous year, an increase of 39%. This included costs of the Investigating Committee, which were around £173,000 with the Professional Conduct Committee incurring expenditure of around £238,000.

- **Communications, research and development**

In 2024-25, direct costs incurred in this area were £490,415 in the year, compared to £434,964 in the previous year, an increase of 13%. Costs relating to website development and maintenance, and publications, were around £37,000. In addition, the overall costs of the department include 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 £65,000.

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 2024-25, governance costs were £539,819, compared to £497,715 in the previous year, an increase of 8%. This was predominantly due to increases in the cost of council meetings and council honorariums. 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 £14,294.

- **IT infrastructure**

This year saw a focus on ensuring the GOsC IT infrastructure was secure and fit for purpose, including some spend on cyber security and running penetration tests on the various GOsC websites. Expenditure on IT reflects the cost of the GOsC Register, the customer relationship management (CRM) system and other office services.

In 2024-25, direct IT costs were £132,879, compared to £216,849 in the previous year, a decrease of 39%. This is predominantly due to a decrease in infrastructure costs.

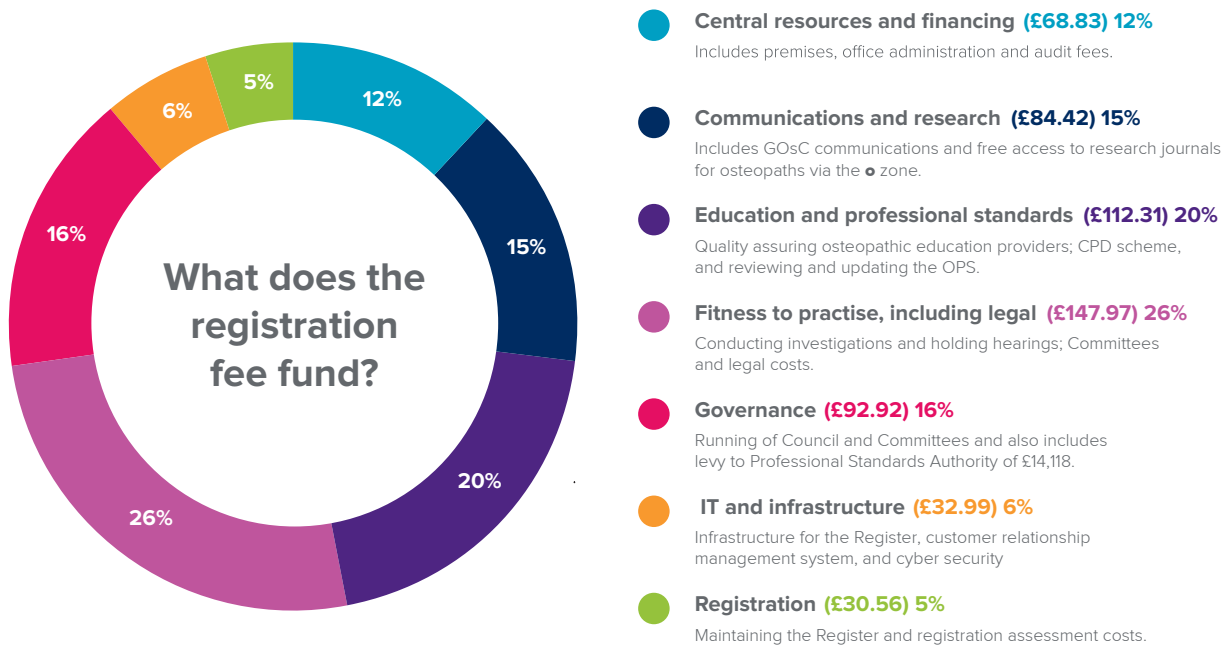
- **Central resources and financing**

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 2024-25, admin costs were £255,340, compared to £245,725 in the previous year, an increase of 4%. This is predominantly due to an increase in audit fees, and some other inflation-linked increases.

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 2024-25:



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. The trustees review the reserves position on an annual basis. The reserves position for 2024-25 is set out as follows.

The Balance Sheet shows total reserves of £2,601,074. All the GOsC reserves are unrestricted.

The trustees have considered the areas in which they feel the GOsC has 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; the trustees have 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 2024-25, the trustees are holding reserves equal to £348,342, which has been calculated as follows:

	£
Reserves held	2,601,074
Restricted reserves	–
Designated reserves	(535,689)
Operational fixed assets	(1,717,043)
Reserves remaining	348,342

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

Reserves are currently just below the target range (less than one percent). The trustees will consider the level of reserves and how these may be used in the 2025-26 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 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 £1,317,560 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) 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. They should also 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 15 July 2025 and signed on their behalf by:



Jo Clift

Chair
15 July 2025

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 2025 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 2025 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 35, 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;

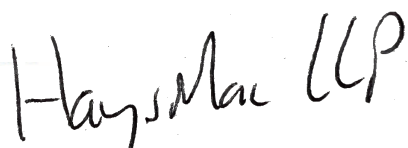
- Evaluating management's controls designed to prevent and detect irregularities;
- Identifying and testing accounting journal entries, in particular those journal entries which exhibited the characteristics we had identified as possible indicators of irregularities; and
- Challenging assumptions and 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 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.

A handwritten signature in black ink that reads "HaysMac LLP". The signature is written in a cursive, flowing style.**HaysMac LLP**

Statutory Auditors

Date: **23 July 2025**10 Queen Street Place
London EC4R 1AG

HaysMac LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

Statement of Financial Activities for the year ended 31 March 2025

	Notes	2025 £	2024 £
Income from			
Charitable activities	2	2,971,497	2,902,861
Investments	3	21,961	20,834
Total		2,993,458	2,923,695
Expenditure on			
Charitable activities	4	3,311,444	2,994,590
Total expenditure		3,311,444	2,994,590
Net expenditure before gains on investments		(317,986)	(70,895)
Net gains on investments		36,630	94,561
Net (expenditure)/income		(281,356)	23,666
Reconciliation of funds			
Total funds brought forward		2,882,430	2,858,764
Total funds carried forward	13	2,601,074	2,882,430

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

All income and expenditure is unrestricted.

Balance sheet

As at 31 March 2025	Notes	2025 £	Restated 2024 £
Non-current assets			
Intangible assets	8	213,962	–
Tangible assets	8	1,503,081	1,547,271
Investment (portfolio)	9	1,317,560	1,269,682
Total non-current assets		3,034,603	2,816,953
Current assets			
Debtors	10	193,311	129,381
Cash in bank and at hand		277,969	726,897
Total current assets		471,280	856,278
Current liabilities			
Creditors: amounts falling due within 1 year	11	(904,809)	(790,801)
Total current liabilities		(904,809)	(790,801)
Net current (liabilities)/assets		(433,529)	65,447
Net assets		2,601,074	2,882,430
Represented by:			
Unrestricted reserves			
- Designated reserves		535,689	496,213
- General reserves		2,065,385	2,386,217
Total reserves		2,601,074	2,882,430

The prior period has been restated to reflect a change in methodology for calculating trade debtors and deferred income. This change is reflected on the Balance Sheet and in notes 10-12.

Approved and authorised for issue by the members of Council on 15 July 2025 and signed on their behalf by:



Jo Clift
Chair

Statement of cash flows for the year ended 31 March 2025

	Notes	2025 £	2024 £
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)		(281,356)	23,666
Depreciation		56,354	60,310
Gains on investment		(47,878)	(101,690)
Dividends, interest and rents from investments		10,712	13,705
Increase in debtors	10	(59,186)	(13,663)
Increase/(decrease)in creditors	11	109,264	(16,129)
Net cash provided by operating activities		(212,090)	(33,801)
Cash flows from investing activities			
Dividends, interest and rents from investments		(10,712)	(13,705)
Purchase of intangible fixed assets	8	(213,962)	-
Purchase of tangible fixed assets	8	(12,164)	(17,001)
Net cash used in investing activities		(236,838)	(30,706)
Change in cash and cash equivalents in the reporting period		(448,928)	(64,507)
Cash and cash equivalents at the beginning of the reporting period		726,897	791,404
Cash and cash equivalents at the end of the reporting period		277,969	726,897
Cash at bank and in hand		277,969	726,897

Notes to the financial statements – for the year ended 31 March 2025

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 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 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:

	2025 £	2024 £
Registration fees	2,961,625	2,877,915
Other income	9,872	24,946
Total	2,971,497	2,902,861

3. Income from investments

	2025 £	2024 £
Interest from investments (incl. bank interest)	21,961	20,834
Total	21,961	20,834

4. Charitable activities

Expenditure for each function in the year was as follows:

	Direct £	Support costs £	Total 2025 £	Total 2024 £
Charitable activities				
Education and professional standards	652,447	328,103	980,550	822,964
Registration	177,533	214,965	392,498	411,571
Fitness to practise	859,657	328,104	1,187,761	1,027,509
Communications and research	490,415	260,220	750,635	732,546
Total	2,180,052	1,131,392	3,311,444	2,994,590

5. Support costs

	Management £	Governance £	Admin £	IT £	Total 2025 £	Total 2024 £
Support costs						
Education and professional standards	145,412	70,108	74,048	38,535	328,103	297,582
Registration	95,270	45,933	48,515	25,247	214,965	235,585
Fitness to practise	145,412	70,108	74,049	38,535	328,104	409,174
Communications and research	115,327	55,603	58,728	30,562	260,220	297,582
Total	501,421	241,752	255,340	132,879	1,131,392	1,239,923

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

6. Governance

	2025 £	2024 £
Governance costs		
Council members fees (including National Insurance)	106,980	103,992
Council associates fees (including National Insurance)	4,800	3,800
Other governance costs	129,972	112,662
Total	241,752	220,454

Payments to non-executive members

Council members

In the reporting year, the total value of honorariums paid to Council members (10 in total) was £103,700 including responsibility allowances (2024: £101,250). In addition, expenses paid directly to Council members and to suppliers for travel and accommodation totalled £25,327 (2024: £24,684).

Name	Position	Location	Day rate £	National Insurance £
Jo Clift	Chair	London	30,000	2,884
Daniel Bailey	Member	Wolverhampton	7,800	-
Harry Barton ¹	Member	Birmingham	10,050	132
Gill Edelman	Member	Dorking	7,800	-
Elizabeth Elander ²	Member	Cheshire	10,050	132
Sandie Ennis	Member	London	7,800	-
Caroline Guy	Member	Isle of Wight	7,800	-
Simeon London ³	Member	Scotland	7,800	-
Patricia McClure ⁴	Member	Northern Ireland	10,050	132
Chris Stockport ⁵	Member	Wales	4,550	-
Total			103,700	3,280

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.

Council associates

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. Council associates do not have voting rights.

Name	Position	Location	Day rate £	National Insurance £
Gabrielle Anderson	Council Associate	Plymouth	1,400	-
Harriet Lambert ⁶	Council Associate	London	200	-
Laura Turner ⁷	Council Associate	Exeter	3,200	-
Total			4,800	

¹ Includes a responsibility allowance of £2,250 paid as Chair of the Audit Committee

² Includes a responsibility allowance of £2,250 paid as Chair of the People Committee. Term ended March 2025

³ Term ended March 2025

⁴ Includes a responsibility allowance of £2,250 paid as Chair of the Policy and Education Committee

⁵ In position from September 2024 to February 2025

⁶ Term ended March 2024; paid one month in arrears

⁷ Term ended March 2025

Investigating Committee and Professional Conduct Committee members

In the reporting year, a daily attendance fee of £330 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 £25 per case screened. Members of these committees claimed daily attendance fees which totalled £82,961 with expenses paid directly to the committee members and to suppliers for travel and accommodation totalling £15,890.

External members of other committees

In the reporting year, a daily attendance fee of £330 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 £6,786 with expenses paid directly to the committee members and to suppliers for travel and accommodation totalling £8,720.

Net expenditure after charging

	2025 £	2024 £
Net expenditure for the year stated after charging		
Fees paid to HaysMac LLP		
- External audit	24,960	23,760
Depreciation of assets	56,355	60,310

7. Employees and staff costs

Staff costs during the year were as follows:

	2025 £	2024 £
Staff costs		
Salaries	1,402,573	1,369,045
Employer's National Insurance	146,666	139,592
Pensions	134,315	148,273
Total	1,683,554	1,656,910

In the financial year 2024-25, redundancy and severance costs of £nil (2024: £22,000) were incurred.

	2025	2024
Average staff numbers		
Chief Executive and Registrar's office	5	4
Education and Professional Standards	6	5
Registration	4	4
Resources	3	3
Fitness to Practise	7	7
Communications	5	5
Total	30	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 £402,905 (2024: £391,391)

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

	2025 £	2024 £
£60,000-£70,000	1	1
£70,000-£80,000	0	0
£80,000-£90,000	0	0
£90,000-£100,000	0	1
£100,000-£110,000	2	1
£110,000-£120,000	0	0
£120,000-£130,000	1	1

Pension costs

The contributions paid in the year in respect of the Council's pension scheme included contributions payable for the year of £134,315 (2024 - £148,273)

8. Intangible and Tangible Fixed Assets

Intangible assets

	Intangible assets £
Cost	
At 1 April 2024	20,000
Additions	213,962
Disposals	—
At 31 March 2025	233,962
Depreciation	
At 1 April 2024	20,000
Charge for the year	—
Disposals	—
At 31 March 2025	20,000
Net book value	
At 31 March 2024	—
At 31 March 2025	213,962

All intangible assets related to Computer Software.

Tangible Fixed Assets

	Office furniture £	Computer hardware £	Freehold building £	Total £
Cost				
At 1 April 2024	114,970	24,648	2,244,172	2,383,790
Additions	—	12,164	—	12,164
Disposals	—	—	—	—
At 31 March 2025	114,970	36,812	2,244,172	2,395,954
Depreciation				
At 1 April 2024	85,243	13,944	737,332	836,519
Charge for the year	10,354	7,815	38,185	56,354
Disposals	—	—	—	—
At 31 March 2025	95,597	21,759	775,517	892,873
Net book value				
At 31 March 2024	29,727	10,704	1,506,840	1,547,271
At 31 March 2025	19,373	15,053	1,468,655	1,503,081

9. Investments

	2025 £	2024 £
At the start of the year	1,269,682	1,167,992
Income reinvested	22,466	19,677
Fees taken	(11,218)	(12,548)
Investment gain	36,630	94,561
Total portfolio	1,317,560	1,269,682

Investments are managed by Brewin Dolphin and are held in a medium risk diversified portfolio incorporating a mix of equities (£641,121), bonds (£465,916), and other assets, including cash (£210,523).

10. Debtors

	2025 £	Restated 2024 £
Trade debtors	21,173	10,622
Prepayments and accrued income	170,886	117,855
Other debtors	1,252	904
Total debtors	193,311	129,381

The restatement to amounts in the comparative period for debtors, creditors, and deferred income in notes 10, 11 and 12 relate to the change in the basis of recognition of debtors and creditors for registration fees notified prior to the year end. Historically some amounts collected pre year end were not eliminated from debtors resulting in both debtors and creditors being overstated. The effect on the comparative amounts was £278,229 for both debtors and creditors. There was no impact on the income reported for the comparative year.

11. Creditors

	2025 £	Restated 2024 £
Trade creditors	49,968	47,308
Deferred income	702,322	621,893
Accruals	97,133	77,445
Other creditors	8,134	6,794
Other tax and social security	47,252	37,361
Total creditors	904,809	790,801

12. Deferred income

	2025 £	Restated 2024 £
As at 1 April	621,893	818,067
Amount deferred during the year	702,322	621,893
Amount released to the financial statements	(621,893)	(818,067)
Total deferred income	702,322	621,893

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. Reserves

	At 1 April 2024 £	Income £	Expenditure £	Transfer £	At 31 March 2025
General reserves	2,386,217	3,030,088	(3,311,444)	(39,476)	2,065,385
Designated reserves					
- IT investment	152,093	—	—	—	152,093
- Values Project	10,000	—	—	(10,000)	—
- Registrant Perceptions	34,120	—	—	(30,348)	3,772
- General legal	150,000	—	—	(26,969)	123,031
- NCOR infrastructure costs	150,000	—	—	(26,500)	123,500
- Website development	—	—	—	136,005	136,005
- iO Convention 2023	—	—	—	(2,712)	(2,712)
Total reserves	2,882,430	3,030,088	(3,311,444)	—	2,601,074

The designated reserves relate to the increased Information Technology (“IT”) investment to streamline our activities (£152,093), the Values Project (shared decision making) (reserve fully utilised in the year), the Registrant Perceptions Survey to capture views and gain insight from registrants (£3,772), a general legal fund to mitigate unforeseen costs (£123,031), a fund to support the ongoing work of the National Council for Osteopathic Research (“NCOR”); five years of infrastructure costs have been ringfenced (£123,500), a reserve for the website development project (£136,005). There was also an overspend in the year relating to a previous reserve for contributions to the iO convention in 2023.

Prior year comparative

	At 1 April 2023 £	Income £	Expenditure £	Transfer £	At 31 March 2024
Reserves					
General reserve	2,636,671	3,018,256	(2,994,590)	(274,120)	2,386,217
Designated reserve	222,093	–	–	274,120	493,213
	<u>2,858,764</u>	<u>3,018,256</u>	<u>(2,994,590)</u>	<u>–</u>	<u>2,882,430</u>

14. 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.

15. Contingent liabilities

We have considered the Somerville v Nursing and Midwifery Council (NMC) judgment, where Mr Somerville was found by the Employment Tribunal to be a worker, as to whether it is likely we may face similar liabilities. No claims have been made against the GOsC to date, and so no liability has been included within these accounts.



**General
Osteopathic
Council**

General Osteopathic Council

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