

**General
Osteopathic
Council**



**Annual Report
and Accounts
2025–26**

General Osteopathic Council

Annual Report and Accounts 2025-2026

Presented to Parliament pursuant to section 40(5) and section 40A(2) 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.

The value of regulation (see graphic below): is 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.

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 second year as Chair of the GOsC Council to be both rewarding and challenging, as we have continued to navigate a period of change for the organisation and the wider sector.



This has been a year marked by significant financial pressures. Like many regulators and organisations, we are operating in a more difficult environment, including a

significant growth in our Fitness to Practise caseload. Council has had to make careful decisions to ensure the long term financial sustainability of the GOsC. One of the most important of these has been the decision to sell our headquarter building. This decision was not taken lightly, but Council is confident that it is the right step to strengthen our financial position, even though we recognise that, in isolation, it will not be a panacea.

Much of our engagement with the osteopathic sector continues to be led by the Executive team, who have worked hard to maintain strong relationships with osteopaths, patients, educators and partners. I was delighted to attend the Institute of Osteopathy annual convention in November and to engage with osteopaths across the two-day event.

These engagement opportunities, alongside the insights from our registrant survey, has helped us better understand expectations of the regulator and identify areas where we can build trust and improve how we communicate and support the profession.

As Chair, my focus has been on ensuring that Council provides clear strategic oversight during this period of transition, and that we remain grounded in our core purpose: protecting the public while supporting a confident, trusted profession. And so finally, a reminder that anyone with an interest is welcome to attend our Council meetings in person or online. Please register in advance via council@osteopathy.org.uk - we would be pleased to see you.

Jo Clift

Chair of Council
15 July 2026

3 Introduction from Chief Executive and Registrar

The business year of 2025-26 represents the second year of the new GOsC Strategy.



In our role as a single profession regulator, aiming to support osteopaths to deliver high-quality care and give patients confidence in their osteopath, we need to

ensure our ongoing evolution, improvement and sustainability.

Financial sustainability has featured prominently in our discussions this year. The decision taken by Council to place the headquarter building up for sale represents a significant development but it is one which reflects the need for change.

As mentioned, being a single profession regulator, we can better understand the needs of osteopaths and the demands placed on them as independent, autonomous healthcare professionals delivering high-quality care to patients. With all registration fees paid by osteopaths reinvested back into the profession through the regulation and development of the profession, we continue to be well placed to serve osteopaths and patients.

An example of this reinvestment has seen the quality assurance of osteopathic education move in house. This means we can provide a robust but bespoke process, underpinned by our independent visitor teams. Over a five-year period, will also bring about savings of around £250k.

As one of the leading bodies within the osteopathic sector, we also have a convening and role within engagement. In January 2026, we facilitated a sector development day that brought together leaders from across the profession and focused on collaboration, dialogue and working together to overcome challenges.

Making our information and guidance more visible and providing easier access is something we will do more of in the year ahead. With a new website that will launch in the summer of 2026, users will see a more modern and more approachable GOsC. We intend to work more regionally with Council meetings for the first time being held around the country so that Council members can better engage with osteopaths across the UK.

We will continue to hold weekly drop-in sessions where osteopaths and students can log into a Zoom live chat and speak directly to GOsC staff, and we will be further promoting our WhatsApp channel which is proving popular with osteopaths who have used this, all of which provides easier access to the GOsC.

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 2026

4 Our strategic aims

This Annual Report reflects the work of the General Osteopathic Council (GOsC) in the year to 31 March 2026.

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:

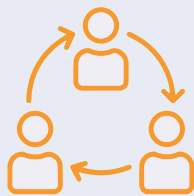
We will continually seek out and take opportunities to improve what we do and how we do it, so we continue to improve as an organisation.

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 2025-26 along with key mitigating actions.

Council

The GOsC Council consists of 10 members – five osteopath and five lay. Council is supported in its governance work by nearly 40 lay and osteopath members of our statutory and non-statutory committees, as well as registration assessors, education visitors, 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 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	4/5	4/4		
Harry Barton	5/5		3/3	3/4
Gill Edelman*	4/4	1/2		
Sandie Ennis	5/5		2/3	3/4
Caroline Guy**	3/5	1/1**	3/3	
Patricia McClure	5/5	4/4		
Debra Towse	5/5	3/4		4/4
David Propert	3/3	2/3		
Katie Oswell***	1/1			1/1

* Gill Edelman stepped down from 31 December 2025.

** Caroline Guy was co-opted to PEC on 10 June 2025 to ensure the minimum number of members were in attendance due to conflicts of interests of other Committee members.

*** Katie Oswell's term of office started 1 February 2026

Independent fitness to practise committees

Our overarching statutory duty is the protection of the public. This includes maintaining public confidence in the osteopathic profession and upholding professional standards. One of the principal ways we ensure public protection is through our fitness to practise processes.

We investigate and determine concerns (also known as allegations) about the professional conduct and fitness to practise of osteopaths, following a process set out in the Osteopaths Act (the Act).

Osteopaths and lay people, independent of the GOsC Council, supported by a legal assessor (a qualified and experienced lawyer) are appointed to make fitness to practise decisions in a process that is laid out in the Act.

There are three statutory 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 reach decisions on allegations.

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 2025-2026 by the GOsC continue to be as described last year. However, we have strengthened our risk management approach through the appointment of an independent internal audit firm, TIAA.

In the reporting year TIAA have audited the following four areas of GOsC activity:

- Registration
- Fitness to Practise
- Risk Management
- Financial and Budgetary Control

TIAA set out the following four levels of assurance:

Assurance level	Narrative
Substantial Assurance	There is a robust system of internal controls operating effectively to ensure that risks are managed and process objectives achieved.
Reasonable Assurance	The system of internal controls is generally adequate and operating effectively but some improvements are required to ensure that risks are managed and process objectives achieved.
Limited Assurance	The system of internal controls is generally inadequate or not operating effectively and significant improvements are required to ensure that risks are managed and process objectives achieved.
No Assurance	There is a fundamental breakdown or absence of core internal controls requiring immediate action.

TIAA reported to Audit Committee the following:

Audit area	Assurance level
Registration	Substantial assurance
Fitness to Practise	Reasonable assurance
Financial and budgetary control	Reasonable assurance
Risk Management	Reasonable assurance

The key areas of risk identified for this report are consistent with those set out last year.

Risk area	Mitigating actions
Strategic ambitions undermined by pressures on financial sustainability	A Financial and Asset Framework 2026-30 was agreed by Council which ensures the close monitoring of income and expenditure allowing Council to consider strategic priorities and make longer term plans around the deployment of resources. In year, Council agreed to place the headquarter building up for sale and to explore registration fee levels. We work closely with the osteopathic education providers as we recognise the higher education sector is under significant scrutiny and pressure, with student numbers down on previous years. The closure of one provider in the reporting year was disappointing and we are continuing to work with the current awarding body to support the students to continue to complete their osteopathic education. We see potential future green shoots with a new provider due to open in 2028 and the development of an apprenticeship standard which is being led by the Institute of Osteopathy.
IT infrastructure not able to support GOsC activity and/or future transformation programme	A new CRM system was implemented in the reporting year which allows GOsC to operate more efficiently and with significantly less manual processing and interventions, including the collection of in-depth equality monitoring data. A new modern, accessible website will be launched in the summer of 2026 which better reflects our tone of voice and which will allow us to place a more approachable face to our regulatory activities. We have moved to a cloud based firewall system in preparation for our headquarter building sale and we have plans for independent IT audits to assess our approach to IT security. The rollout of Microsoft Copilot AI across the GOsC from summer of 2026 will gather evidence for how we can use AI to enhance how we regulate and develop the profession. Governance scrutiny of IT has also been enhanced by the appointment of an independent Audit Committee non-executive with IT transformation and digital expertise.
Volume and complexity of fitness to practise cases	With a sharp increase in fitness to practise cases, and with 40% of these related to crossing professional boundaries, there has been a significant increase in the financial resources made available to ensure we discharge our statutory duties in this area. We work across the organisation on 'upstream' activities to raise awareness within the profession to prevent complaints and concerns from happening. Internally, we also have comprehensive and consistent quality assurance review mechanisms alongside a continuous programme of training for panel members.

Strategic ambitions undermined by pressures on sustainability:

As an organisation with a single main source of income (registrant fees), we recognise our strategic ambitions and our statutory functions as a regulator would be undermined if our resources were insufficient. We have developed a Financial and Asset Framework 2026-30 which highlights that without corrective action we will have ongoing financial deficits. Therefore, Council has agreed to sell the headquarter building, reduce expenditure and explore increases in registration fees.

The development of the Framework helps us 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:

We have been working to reduce this risk area by updating legacy systems so that we can work more efficiently and effectively, eliminating manual processes and adopting more automation. We have implemented a new registration database and we are already seeing more efficiencies while collecting more robust equality monitoring data. We have also committed to redeveloping our website platforms, which will go live in the summer of 2026 so these are reflective of our modern and inclusive approach to regulation.

Governance scrutiny of IT has also been enhanced by the appointment of an independent Audit Committee non-executive with IT transformation and digital expertise.

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.

Our fitness to practise caseload has been increasing sharply - compared to 2018 levels, our fitness to practise caseload has increased by 74%. Fitness to practise spend is not linear; it depends greatly on the volume received, and is linked to the complexity of each individual case. We know that cases related to crossing professional boundaries are more complex, take longer and will incur greater costs. At present, we have over 40% of the caseload related to incidents of crossing professional boundaries.

Our legislation is outdated, prescriptive and inefficient. Despite this we have endeavoured to keep costs down as far as possible through paying fees at a fixed rate to Committee members, legal assessors, external legal advice and other professionals. However, the relatively fixed cost of hearings has been impacted by the increase in the volume of cases.

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How we performed against our strategic aims in 2025-26

Strategic aim one: Strengthening trust

Ensuring educational standards for entry to the Register

Ensuring graduates who enter the profession meet our standards of competence and ethics is an essential part of our role and helps give patients assurance that any osteopath on our Register will meet the same high standards.

We took our Quality Assurance services in house from July 2025. This in house approach enables us to continue to support everyone involved whilst both assuring and enhancing educational standards.

Being able to demonstrate the quality of what we do is a key part of our work and we do this by working closely with our key partners to listen to their feedback, explain and evidence what we do.

Key developments in our Quality Assurance processes include:

- Creating the 'values, culture and behaviour' document for educational providers and visitors and making this a permanent part of the process mechanism to share information and support quality education.
- Appointing an expert Quality Assurance Manager.
- Additional pre-visit meetings to improve clarity around expectations and outcomes.
- Approval of an interim handbook for Quality Assurance.

Quality assurance activity

We undertook three visits, one to the Health Sciences University for delivery of their Master of Osteopathy at a new campus one to the BCNO group for a new three-year compressed BSc (Hons) in Osteopathic Medicine, and a second later in the year to renew recognition of its existing qualification. These visits enable us to assess the delivery of the curriculum in practice against our Graduate Outcomes and Standards for Education and Training, cross referencing to see clinical teaching in person.

In house, we analysed seven annual reports from education providers, focusing on their management of risk and enhancement of practice. This included analysis of data along with evidence on how they demonstrated our Standards of Education and Training in their curricula, and student enrolment and progression data. Specific recommendations were made to maintain and enhance the quality of the education they offered.

Sustainability of the sector remains a key topic, so this year there was also a focus on analysis of student protection plans and numbers of education providers. These will continue to be closely monitored.

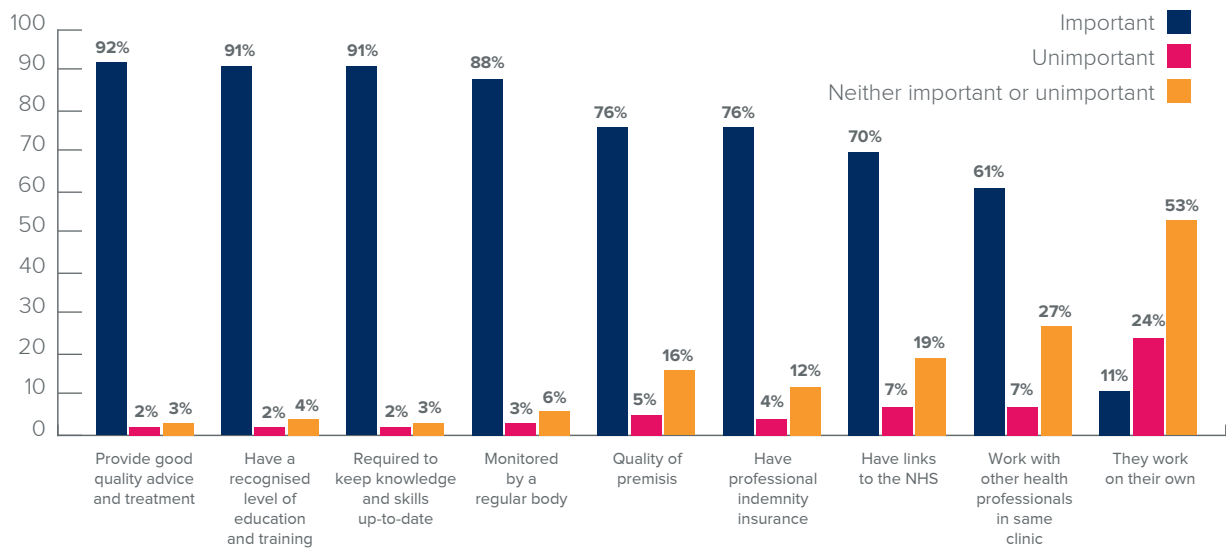
Standards of practice: reviewing the Osteopathic Practice Standards

We began our review of the Osteopathic Practice Standards by launching a call for feedback. These standards sit at the heart of osteopathic practice and set out standards of competence, conduct and ethics that all osteopaths on the Register must meet.

Feedback from our CPD Consultation showed support for the introduction of mandatory CPD in the areas of professional boundaries and inclusive practice: equity, diversity, inclusion and belonging.

Feedback also told us that the guidance needed to be more accessible, particularly for neurodiverse osteopaths, as a result we initiated significant improvements to the accessibility of the guidance which included:

Confidence in Healthcare Professionals



Research conducted by YouGov: Public perceptions survey 2023

Research has shown that providing good quality advice and treatment, a recognised level of education keeping skills up to date were the top factors relating to confidence in visiting an osteopath. Our Osteopathic Practice Standards review, and the initial call for evidence, will help us to ensure that those expectations continue to be met.

Supporting and ensuring that osteopaths keep up to date through continuing professional development

Last year we consulted on changes to our continuing professional development (CPD) scheme to take into account key areas of risk shown in data related to practice.

- Producing layered guidance and peer discussion review forms which vary in detail to meet the individual accessibility needs and learning styles.
- Updating resources to focus on educational principles and making them fully accessible.
- Engaging and working with neurodiverse osteopaths to test our guidance and supporting resources.
- Commissioning an expert in equity, diversity, inclusion and belonging to review and provide advice on our guidance and resources.

In March 2026, PEC recommended updated guidance to Council for agreement which will make CPD in inclusive practice mandatory.

Protecting the osteopathic title

We consulted on whether to seek changes to the Osteopaths Act 1993 to further protect the osteopathic title. We received 372 responses who overwhelmingly supported us seeking changes.

Following this, we have been working with the Department of Health and Social Care to seek changes to the Act. In addition, we have worked with the Advertising Standards Authority (ASA) to develop a **joint statement** highlighting the importance of the osteopathic title. This work also provides a pathway so those wishing to raise concerns can do so directly with the ASA about individuals who are not registered with GOsC but align their advertising to the osteopathic title.

Patient Partnership Programme

We appointed two Patient Partners to sit at the heart of osteopathic governance. Having the patient voice within strategic decision-making is critical, and we are proud to be breaking ground with this initiative. We are aware that a number of other regulators have been looking at our pilot with interest, thinking about how they might adopt it.

Our pilot is being evaluated in the next reporting year, with Council to take a decision on the future of this model in 2026-27.

Financial sustainability

Our Financial and Asset Framework 2026-30 sets out medium term financial planning, and the action to be taken to avoid ongoing financial deficits as during the period from 2023-26, expenditure has outstripped income by over £500k.

This has led to decisions to place the headquarter building up for sale, reduce expenditure and consider registration fee levels. It is important that we are open and transparent with the profession on this matter to continue our work to build trust.

Engagement with osteopaths and partners

Engagement is central to building trust. In the year we have:

- Engaged with osteopaths at regional group meetings and wider osteopathic conventions
- Met with osteopathic students at all stages of their training and education
- Featured in podcasts: Matthew Redford talking about the role of the regulator and the practical support available to osteopaths for Gilly Woodhouse's Osteobiz podcast.
- Consultation exercises: protection of title
- International partners:
 - Osteopathy Europe, OIA – sharing GOsC knowledge and insights.
 - Working with organisations internationally where regulation is either developing/ being sought
 - Australia/New Zealand trilateral meetings. Conversations with New Zealand have led to a streamlined registration pathway for NZ registrants wishing to register with GOsC.
- Engaged with osteopaths via WhatsApp and drop-in sessions.

Strategic aim two: Championing inclusivity

Equality monitoring data

This year we launched an Equity, Diversity Inclusion and Belonging (EDIB) monitoring survey which saw a response rate close to 20% of the profession, significantly enhancing the breadth of data in relation to protected characteristics. We also implemented a new CRM system which means we are now collecting more detailed EDIB monitoring data at the point of the annual registration renewal. This enhanced data will give us more insight into whether our systems and processes create barriers for osteopaths with specific protected characteristics so that we can take steps to eliminate any bias which may exist.

Fairness and equity in decision-making

All decision-makers and legal assessors at the GOsC receive regular and bespoke training on EDIB. While decisions on concerns and cases are made by screeners and panellists, we recognise that EDIB awareness is essential throughout the entire fitness to practise process and therefore we extend relevant training to all case managers within the regulation team.

In light of the recommendations within the judgment in *Meade v Social Work England* (SWE), GOsC commissioned targeted training in 2024 on the European Convention on Human Rights and the Equality Act 2010, including the Public Sector Equality Duty. This training focused on embedding these legal principles into decision-making and was delivered to panellists, legal assessors, and regulatory staff. As part of our response to the judgment, we also conducted a rapid internal review of our complaints handling to identify any shortcomings as highlighted by the court in relation to SWE's investigation.

At the panellist training day in January 2026, further interactive training was provided on managing vulnerable witnesses, the use of special measures, and achieving best evidence. This included practical application of the Equal Treatment Bench Book, which supports decision-makers in understanding the diverse circumstances of individuals appearing before tribunals and hearings.

The training focused on promoting effective communication and inclusive practice, including:

- Increasing awareness of different forms of vulnerability, impairment, and disability
- Providing guidance on reasonable adjustments before and during proceedings
- Supporting participation so that all parties can give their best evidence.

EDIB referrals in Fitness to Practise

Our data shows us that male osteopaths who are White, over the age of 40 and have been in practice for more than 10-12 years are proportionally more likely to have a concern raised against them, which need to be considered by the Investigating Committee (IC), compared to the total percentage of male osteopaths on the Register as per our EDIB monitoring survey.

We shared this insight with the profession directly through a blog issued in the January 2026 ebuletin.

EDIB data in Education

From the relatively small numbers of people training to become osteopaths, our data shows us that slightly more females are choosing to train to become osteopaths. Typically, students are aged 30+ followed by students under the age of 21. The dominant country of origin is the UK, and the majority of students' ethnicity was reported as White/ White British.

Over time, we've seen a greater diversity in terms of two protected characteristics among student osteopaths. In particular this relates to the minority ethnic characteristic¹ and disability (in terms of declaration of Special Educational Needs or single/ multiple health condition(s)).

Patients

Including the patient voice and moving to a co-production model is important within all aspects of our work. Patient protection can be limited unless the patient voice pervades everything that we do. In addition to our patient partner pilot which is underway this year, we have supported and heard the patient voice through:

- Our Patient Development Day which included expert training on influencing skills to support our patients to be confident to impactfully tell their own story.
- Focus groups and interviews with patients on a number of different topics including the development of and response to our protection of title consultation, our CPD consultation, and the review and update of the Osteopathic Practice Standards.
- Our quality assurance activities where patient perspectives are reviewed within quality assurance visits and annual reporting from education providers.
- Patient involvement in testing the usability of our new website.
- Our strategic development day where patients attended and contributed to discussions.

¹ This includes the following ethnic groups: Asian and Asian British, Black and Black British, Chinese, Mixed ethnic background and Other.

Collaboration in transition to practice

Supporting the transition into practice for recent graduates helps to encourage high quality patient care and sector sustainability.

We held a sector-wide workshop with osteopaths, patients, new graduates and sector leaders in October 2025 to explore support for osteopaths as they make the transition into practice. There is a complex environment related to osteopathic identity, belonging and inclusion which can contribute to positive and less positive transitions.

The independently facilitated workshop aimed to create a safe space with equal voices to share knowledge on challenges faced by recent graduates, explore shared goals, identify meaningful measures of change towards reaching a shared goal and ways of getting there.

The Osteopathic Development Group comprising sector interested parties (Institute of Osteopathy, postgraduate providers, Council for Osteopathic Educational Institutions, patients, osteopaths, National Council for Osteopathic Research) agreed to a future series of workshops with different genres of osteopaths and new graduates in order to develop supporting resources.

Strategic aim three: Embracing innovation

The GOsC has numerous innovative projects underway, including:

Website development

We have undertaken significant work to redevelop our websites to make them more modern and inclusive channels of communication, and they will be launched summer 2026.

We undertook a website procurement exercise, awarded a contract, completed the discovery phase and are making major inroads into the development phase of the project. Visual design, content migration, user research, testing and configuration will continue through spring/summer.

Artificial Intelligence

Using artificial intelligence (AI) safely, effectively and with accountability is essential to safe high quality osteopathic care. We launched our [interim guidance](#) on the use of AI in osteopathic practice in May 2025. We are in the process of developing further supporting materials to aid understanding and promotion of the guidance.

We worked with other regulators to produce [a joint statement](#) on AI use in healthcare professional education which was published in February 2026.

We have developed appropriate governance measures to manage the risk of AI use within the organisation, while also ensuring benefits can be realised. An 'Acceptable Usage Policy' was rolled out to staff and in the coming year we will be adopting a structured use of Microsoft Copilot.

Collaboration in advanced practice

The Nursing and Midwifery Council are taking steps to additionally regulate 'advanced practice' roles in the NHS. We have been collaborating closely with the Health and Care Professions Council to support a better understanding of roles to ensure patient safety in advanced practice, and how existing statutory regulation supports this. Our work shows how the regulatory system enables a proportionate, effective, collaborative regulatory response, ensuring patient safety through proactive input from health professional, manager, employer and regulator.

Webinars were held with around 1000 live views. Linked resources were widely disseminated, feedback rated them at over 4 stars out of 5. We will continue to monitor the impact of this across the next year.

Collaboration in safeguarding

We are currently the only health professional regulator to require all applicants coming on to the Register to undergo an enhanced check for regulated activity which is part of our safeguarding requirements.

This year, we partnered with Disclosure Scotland to raise awareness of important changes to the safeguarding arrangements in Scotland with membership of the Protecting Vulnerable Groups schemes becoming mandatory for all osteopaths in Scotland. We communicated with and held three joint webinars for osteopaths in Scotland.

We have also amended our registration communications to ensure that this important change is flagged to all osteopaths working in Scotland.

Osteopathy Apprenticeship Standards

We collaborated closely with the Institute of Osteopathy, Skills England, osteopathic employers and other key interested parties to support the development and publication of the level 6 degree, 'Osteopathy Apprenticeship Standard'. We agreed that the draft apprenticeship standard aligned with, and is capable of meeting our Graduate Outcomes, noting that this will still be subject to our usual quality assurance processes.

This is a new and important development in osteopathy which will enable different and more accessible ways of qualifying as an osteopath but, more importantly to the same high standards of practice.

Supporting osteopaths to establish and maintain safe professional boundaries

Like many other professions, we are seeing an increase in cases relating to breaches of professional boundaries. The context is particularly challenging in osteopathy because of the intimate nature of osteopathic treatment and the way in which therapeutic touch is experienced and received differently by each patient.

The increase in cases is despite GOsC undertaking a programme of work to reduce concerns in this area including: publication and dissemination of case studies to support CPD, facilitated sessions with osteopaths in regional groups and in the Institute of Osteopathy Convention as well as publication of blogs and articles in professional media

including Osteopathy Today. We are also making CPD in this area a mandatory topic from later in 2026.

Due to this increase in cases, we are collaborating with the Open University, through an innovative model, to jointly fund and supervise an osteopath, Kathryn Parkin to undertake a PhD in this area. Kathryn's research is drawing a theoretically informed approach to explore why these types of concerns are prevalent. To date, her impact has been considerable with presentations and positive feedback and invitations to national and international conferences both within the osteopathic sector and more broadly. This kind of innovative approach blends academic research and practical application from the outset of the study with potential to achieve greater impact in this area.

Sector leadership and development

This year, for the first time, we used our convening role as a regulator to bring together osteopath leaders alongside patients and students across the sector to:

- Reflect on our collective strategic leadership in a context of change and uncertainty.
- Facilitate dialogue, greater understanding, enhanced relationships and to improve trust and inclusivity between people and organisations.
- Listen to each other about current opportunities, challenges and priorities for the sector, and how we work together, in the context of ensuring high quality patient care.
- To reflect on next steps.

Thinking about how we support collective sector leadership and clarity around the proactive roles that we all play to support high quality patient care is an important part of our strategy related to innovation, inclusivity and trust. We asked Leadership and Teamwork Expert Brendan Hall to talk to us about his trust equation and to reflect on how this helps us to drive high quality care forward across our sector.

International work

We continue to engage on the international stage where our knowledge and expertise in regulation enables us to support standards outside the UK and share good practice beyond our national boundaries. Key achievements this year have included:

- Attendance at Osteopathy Europe conferences and member meetings, presenting on matters related to statutory regulation, sharing insights and knowledge with countries seeking regulation.
- Commencing collaborative work with the Institute of Osteopathy and National Council of Osteopathic Research in advance of work, across Europe, to revise the CEN Standard for osteopathy.
- Signing a Memorandum of Understanding with the Osteopathic Council of New Zealand to streamline mobility of registered practitioners between our respective jurisdictions.
- Delivering a presentation on ‘listening, learning, leading: GOsC’s patient engagement journey’ at the joint Osteopaths New Zealand and Osteopathy Australia conference.
- Attendance and engagement at the Osteopathic International Alliance Conference in Toronto. This included a presentation about the GOsC patient engagement journey; a joint-presentation with colleagues from the regulators in Australia and New Zealand about working collaboratively across jurisdictions; and participation in a regulatory panel which closed the OIA event.
- Established new contacts with international colleagues notably from Switzerland and also different provinces in Canada. GOsC is sharing insights with colleagues based in New Brunswick (as they implement regulation) and with Nova Scotia and British Columbia (as they seek regulation).
- Engaged with representatives of Sri Sri University who visited from India and wished to gain insights into regulatory best practice.

7

Operational efficiency, effectiveness and performance

Fitness to Practise performance

In 2025-26, we received 95 concerns. Over this period, screeners made 97 decisions, with, 56 cases being referred for consideration by an Investigating Committee. During the year, GOsC's Investigating Committee reached a final decision in 36 cases. Of these, 18 were referred to a full hearing of the Professional Conduct Committee (PCC); in four cases the registrant was issued with advice by the Investigating Committee and in the remaining 14 cases, it was determined that there was no case to answer and no further action was taken.

Patients, osteopaths and witnesses involved in an investigation can access our free Independent Support Service run by the charity Victim Support. This service offers a confidential safe space for people to discuss their feelings about the process and talk through what might be expected of them at each stage. In the period between 1 April 2025 and 31 March 2026, the independent support service have received contact from and supported 12 witnesses and three osteopaths.

Over the year, the PCC concluded 19 hearings; in 11 of those hearings, a sanction was imposed against the osteopath (see table).

Sanctions imposed in cases considered by the Professional Conduct Committee 2025-26	Number of cases
Admonished	5
Conditions	2
Suspended	3
Removed	1
Total	11

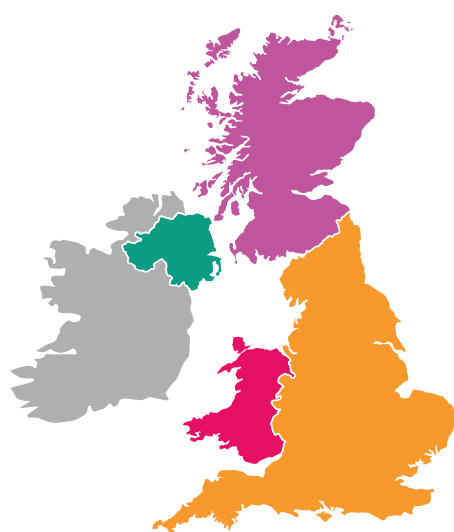
In November 2025, we commissioned an external audit of all cases and concerns closed by screeners (a screener is an osteopath member of the Investigating Committee who reviews concerns to determine whether the evidence amounts to an allegation) and the Investigating Committee involving the threshold criteria over the period 1 April 2023 to 30 August 2024. No patient protection concerns were identified but there was some useful learning for the organisation. One learning point being, whilst the tone of our correspondence with participants in the Fitness to Practise process was professional, respectful and helpful, our communications could convey more empathy towards the position of the individual receiving a decision and this is something we have been reflecting on.

During 2025/26, we brought two successful protection of title prosecutions. On 22 May 2025, Gareth Milner was found guilty at City of London Magistrates' Court of using the osteopathic title breaching section 32 (1) of the Osteopaths Act. Mr Milner was fined £2,000 and ordered to pay costs of £1,080 to the GOsC. Mr Milner was also ordered to pay a victim surcharge of £800.

We successfully prosecuted Lilly Iaschelcic for unlawfully using the title 'osteopath'. On 26 November 2025, Ms Iaschelcic was found guilty at City of London Magistrates' Court of using the osteopathic title breaching section 32 (1) of the Osteopaths Act. The court imposed a fine of £623, payable within three months. Ms Iaschelcic was also ordered to pay £85 in costs to the GOsC and a £249 Victim Surcharge.

About the Register

As at 31 March 2026, there were 5,653 osteopaths registered with the GOsC.



4,884 osteopaths in England

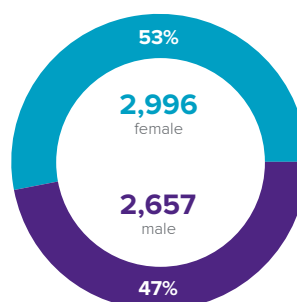
164 osteopaths in Wales

158 osteopaths in Scotland

28 osteopaths in NI

419 osteopaths in rest of world

Gender	Number
Female	2,996 (53%)
Male	2,657 (47%)
Total	5,653 (100%)



The 254 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 ¹	26
College of Osteopaths	31
European School of Osteopathy ¹	27
Health Sciences University (formerly UCO)	83
London School of Osteopathy	30
Oxford Brookes University	1
North East Surrey College of Technology	9
Swansea University	31
The University of St Marks and St John (Marjon)	11
University of Derby	4
Overseas	1
Total	254

¹ Please note that British College of Osteopathic Medicine (BCOM) and the European School of Osteopathy (ESO) are now part of the BCNO Group and validated by the University of Plymouth.

Our team of Registration Assessors, all of whom are qualified osteopaths, undertook a total of 18 registration assessments in 2025-26, this compares to 34 registration assessments undertaken in the previous year.

Type of assessment	Number
Non-UK qualification assessment	5
Further evidence of practice assessment	2
Assessment of clinical performance	1
Return to practice interview	10
Total	18

Professional Standards Authority Standards of Good Regulation

Each year we are assessed against the Professional Standards Authority (PSA) Standards of Good Regulation who provide an independent, evidence based judgement of how well each UK health and care professional regulator is protecting the public. The report provides feedback on what we are doing well and how we can improve in the future. Our reporting year runs from 1 April to 31 March and in the current financial year (2025-26) the PSA report relating to the previous performance year (2024-25) was published, which showed we had met all 18 Standards.

In order to ensure transparency, we have decided that in this Annual Report, we will also include the results of our performance for the year 2025-26, even though the published report is not yet available. The PSA have determined that we have met 17 out of 18 Standards, not meeting Standard 3, Equality, Diversity and Inclusion.

We are naturally disappointed not to meet all Standards, although we recognise that our performance in meeting 17 out of the 18 Standards means we remain a high performing regulator and we take pride in that fact.

We strongly disagree with the PSA determination around our performance for Standard 3, and the final report they publish will contain a statement to that effect so this is clear for the readership.

8

Looking ahead to the next year

This year was the second 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 2026-27, 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?

- Evaluate the Strategic Patient Partnership Programme and make recommendations about its future.
- Publish the draft Osteopathic Practice Standards for consultation.
- Evaluate the implementation of our In House Quality Assurance.
- Take long-term financial and asset decisions which support delivery of high quality osteopathic care through our statutory responsibilities and GOsC strategic aims.
- Raise awareness of our role and increase engagement with osteopaths, students, patients and interested parties to improve trust, understanding and implementation of standards.

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?

- Collect, analyse, publish equality, diversity and inclusion data changes made, or mitigations put in place, where we have identified there is an undue impact on those with protected characteristics.
- Promote our Equality Duty responsibilities and the actions we intend to take to further our commitment to Championing Inclusivity.
- Take the first steps to implementing the shared principles and requirements from the Mann Review in relation to anti-racism
- Support workforce recruitment and retention to maintain and increase a sustainable, diverse profession and to support osteopaths to practise in accordance with high standards.
- Strengthen inclusive practice: equity, diversity, inclusion and belonging with the GOsC CPD scheme.

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?

- Implement and launch a new public website which provides scope for more modern, innovative and engaging channels and content.
- Consider the impact on osteopathic standards, regulation and patient care of Artificial Intelligence.
- Seek continuous improvement arising from independent reviews and internal audit activities.
- Develop mechanisms/structures for facilitating sector wide conversations which are built on trust, respect and psychological safety.

9 Financial report and accounts for 2025-26

Introduction

The 2025-26 financial year was marked by a gradual return to economic stability for the UK. Inflation continued to ease from earlier highs, interest rates fell materially from their post-pandemic peak, and the UK economy avoided recession while returning to modest growth. Despite these improvements, cost-of-living pressures remained elevated and economic sentiment among households and businesses was cautious. Global events and domestic policy developments continued to influence the economic outlook.

For the GOsC, the financial result for the year was a deficit of £266,000, which was worse than budget by around £25,000. We spent around £185,000 from designated funds. Registration fees were over budget by around £85,000, and were supported by an investment gain of around £121,000 (£81,000 higher than anticipated), along with an underspend of around £7,000 on Education and Professional standards and £5,000 in Governance. However, this was offset by some overspends in Fitness to Practise of around £185,000, Central resources and Financing (£30,000), Employment costs (£16,000), and IT and infrastructure (£16,000).

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?

Five 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 2025-26 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 2025-26, we spent £1.91m on our activities to ensure public protection (2025: £1.68m).

This was equal to 53% of our total budget (2025: 51%) and means that for every £570 registration fee we receive, we spend £302 of that on ensuring public protection (2025: £290).

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 2025-26, we spent £0.76m on our activities to ensure we developed and supported the profession (2025: £0.80m).

This was equal to 21% of our total budget (2025: 24%) and means that for every £570 registration fee we receive we spend £120 of that on developing the profession (2025: £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 2025-26, we spent £0.95m on our activities to ensure we delivered robust governance (2025: £0.84m).

This was equal to 26% of our total budget (2025: 25%) and means that for every £570 registration fee we receive we spend £148 of that on delivering robust governance (2025: £143).

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	1.91m (2026)	53 (2026)	302 (2026)
	1.68m (2025)	51 (2025)	290 (2025)
Developing the profession	0.76m (2026)	21 (2026)	120 (2026)
	0.80m (2025)	24 (2025)	137 (2025)
Delivering robust governance²	0.95m (2026)	26 (2026)	148 (2026)
	0.84m (2025)	25 (2025)	143 (2025)

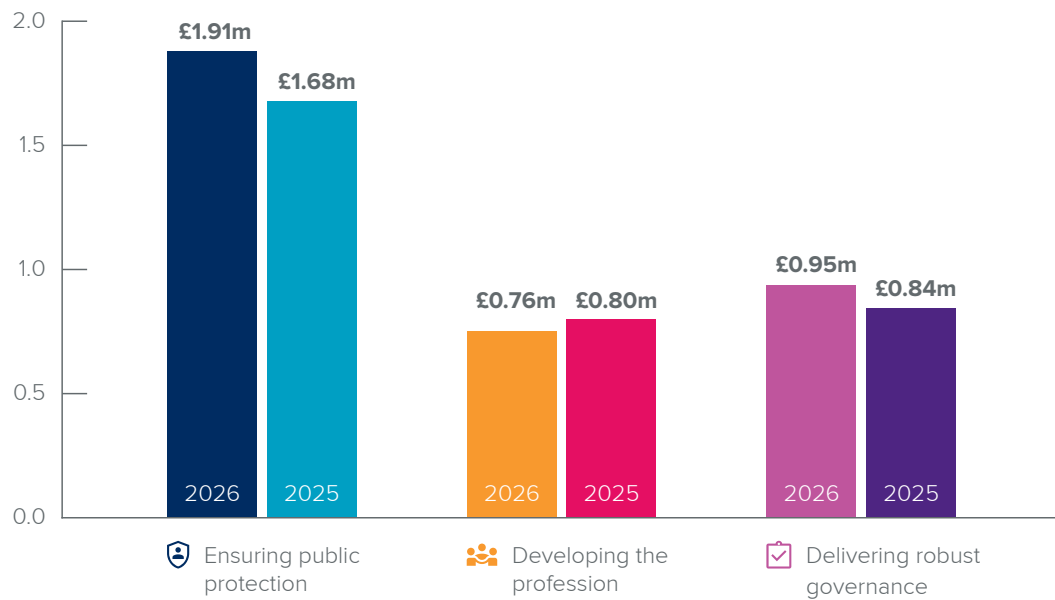
¹ Excluding investment losses and/or charges

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

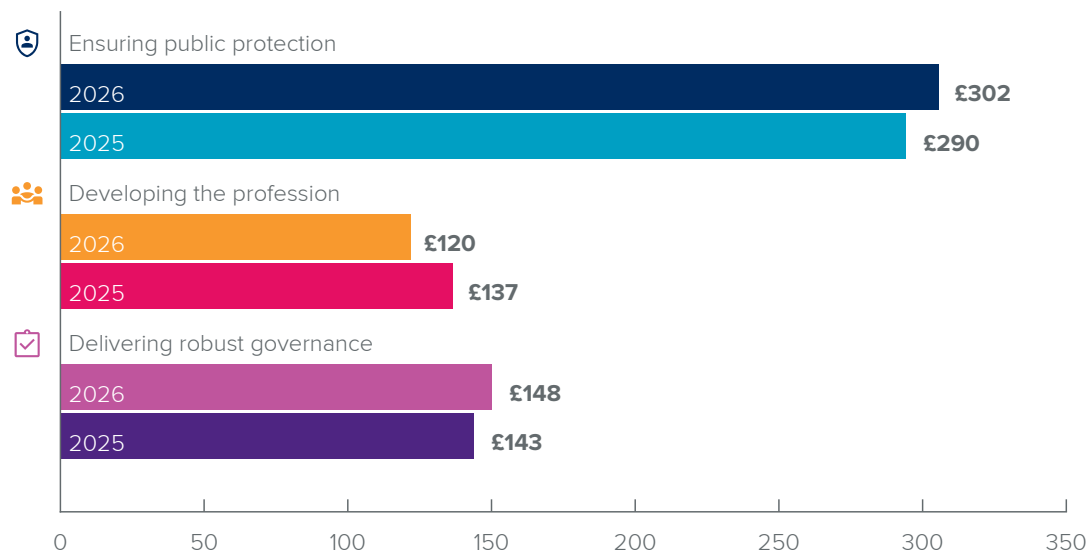
What does the registration fee fund by value proposition?

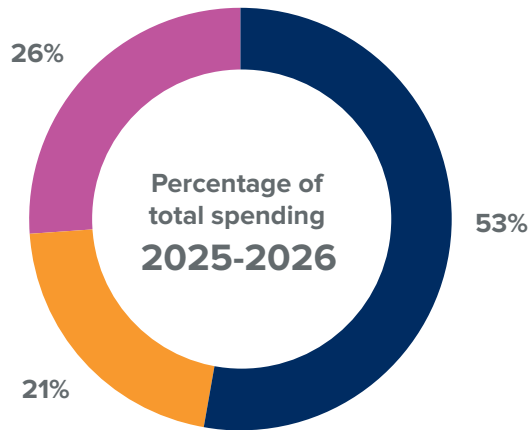
The headline registration fee of £570 is broken down to show the amount of spend across the GOsC value proposition in 2025-26.

Expenditure in year

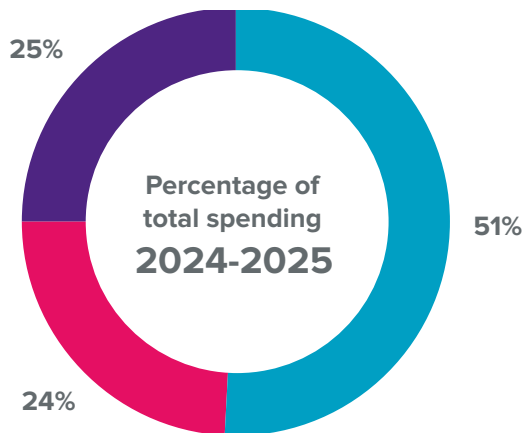


Proportion of £570 registration fee used





-  Ensuring public protection **53%**
-  Developing the profession **21%**
-  Delivering robust governance **26%**



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

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 £266,235; the deficit was reduced by an investment gain of around £121,000.

At the year end, total income was £3,211,595. Registration fee income accounted for 96% of total income. Registration fees have once again been maintained at their current level – the twelfth 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 £3,598,580 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 2025-26, direct costs incurred in this area were £520,458 in the year, compared to £652,447 in the previous year, a decrease

of 20%. Direct costs in relation to quality assurance were around £90,000 (a decrease of 61% compared to last year following the decision to bring quality assurance work in-house), and we spent around £16,000 on research activities.

- **Registration**

In 2025-26, direct costs incurred in this area were £181,900 in the year, compared to £177,533 in the previous year, an increase of 2%. Total non-staffing costs were around £4,000, which includes 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 2025-26, direct costs incurred in this area were £1,203,539 in the year, compared to £859,657 in the previous year, an increase of 40%. This included costs of the Investigating Committee, which were around £145,000 with the Professional Conduct Committee incurring expenditure of around £381,000. Also included were costs of £55,000 related to the NMC v Somerville judgment which established our Fitness to Practise panel members as workers and are entitled to holiday pay and a voluntary pension scheme.

Communications, research and development

In 2025-26, direct costs incurred in this area were £427,983, compared to £490,415 in the previous year, a decrease of 13%. Costs relating to website development and maintenance, and publications, were around £48,000. In addition, the overall costs include 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 2025-26, governance costs were £560,228, compared to £539,819 in the previous year, an increase of 4%. This was predominantly due to some board effectiveness consultancy work which was carried out, internal audit work, offset by reductions in recruitment costs and council meeting costs. Within governance costs was the levy on all healthcare professional regulators for the costs of the Professional Standards Authority for Health and Social Care; the GOsC paid a levy of £15,621.

• IT infrastructure

This year saw a focus on ensuring the GOsC IT infrastructure was secure and fit for purpose, including spend on cyber security and trialling a web-based firewall in anticipation of selling the headquarter building. Expenditure on IT reflects the cost of the GOsC Register, the customer relationship management (CRM) system and other office services and licences.

In 2025-26, direct IT costs were £141,395, compared to £132,879 in the previous year, an increase of 6%. This is predominantly due to an increase in CRM contract costs.

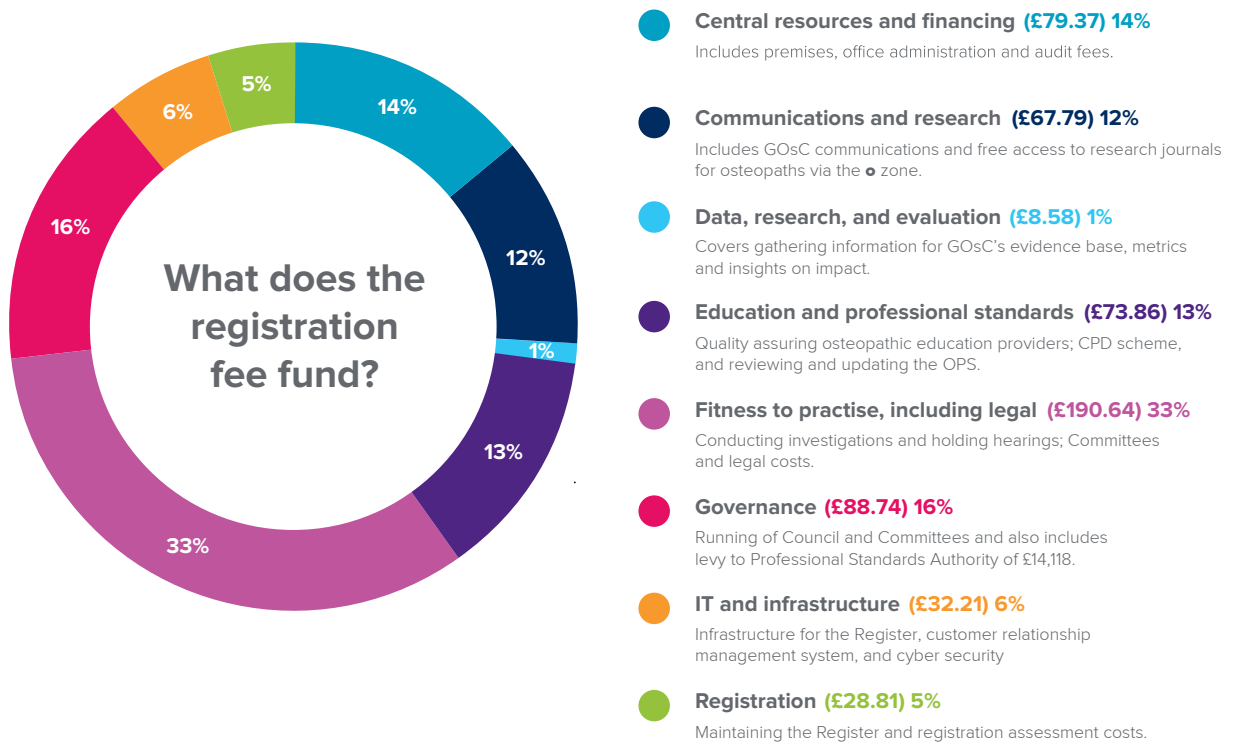
• Central resources and financing

Expenditure in this area reflects the costs of premises, general office administration and travel. It also includes audit fees, bank interest, and depreciation, as well as a centrally-held fund for innovation projects.

In 2025-26, central resources and financing costs were £306,481, compared to £255,340 in the previous year, an increase of 20%. This is predominantly due to spend on the centrally-held fund for innovation projects (£34,000), and around £11,000 spent on marketing costs for the sale of the headquarter building. There was also an increase in bank and payment charges to enable registrants to pay their annual fees via the website.

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 2025-26:



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 2025-26 is set out as follows.

The Balance Sheet shows total reserves of £2,334,839. 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 e.g. 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 free reserves within a target range of £350,000-£700,000.

At the end of the financial year 2025-26, the trustees are holding available reserves of £174,120, which has been calculated as follows:

	£
Reserves held	2,334,839
Operational fixed assets	(2,160,719)
Available reserves	174,120

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

Reserves are below the target range, due to increased expenditure on delivering our statutory fitness to practise responsibilities, our investment in IT infrastructure projects and withdrawal from the investment portfolio due to increased cash spending.

During the year Council made the decision to sell the headquarter building following a thorough review of the financial position, in order to ensure financial sustainability, and to provide value for money to osteopaths and the public. The organisation, since the pandemic, has maintained a largely hybrid working model and the building is under-utilised. The reduction in expenditure required to run the building, as well as other expenditure reductions highlighted in our Financial and Asset Framework, will contribute to free reserves increasing in future years. Once the sale has been completed a new reserves policy will be written to better reflect our financial position and in accordance with our charitable duties. As part of this, the trustees will consider the level of reserves and how these may be used in future financial years.

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 £845,835 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. The portfolio has performed well this year, with a significant gain on investments in the year of over £120k. Three drawdowns were made in the year to manage the operational cash flow referred to on the previous page.

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 xx July 2026 and signed on their behalf by:



Jo Clift

Chair
15 July 2026

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 2026 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 2026 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 41, 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 blue ink, appearing to read 'HaysMac LLP', is positioned above the company name.**HaysMac LLP**

Statutory Auditors

15 July 2026

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 2026

	Notes	2026 £	2025 £
Income from			
Charitable activities	2	3,202,256	2,971,497
Investments	3	9,339	21,961
Total		3,211,595	2,993,458
Expenditure on			
Charitable activities	4	3,598,580	3,311,444
Total expenditure		3,598,580	3,311,444
Net expenditure before gains on investments		(386,985)	(317,986)
Net gains on investments		120,750	36,630
Net expenditure		(266,235)	(281,356)
Reconciliation of funds			
Total funds brought forward		2,601,074	2,882,430
Total funds carried forward	13	2,334,839	2,601,074

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

All income and expenditure is unrestricted.

Balance sheet

As at 31 March 2026	Notes	2026 £	2025 £
Non-current assets			
Intangible assets	8	691,431	213,962
Tangible assets	8	1,469,288	1,503,081
Investment (portfolio)	9	845,835	1,317,560
Total non-current assets		3,006,554	3,034,603
Current assets			
Debtors	10	109,508	193,311
Cash in bank and at hand		19,918	277,969
Total current assets		129,426	471,280
Current liabilities			
Creditors: amounts falling due within 1 year	11	(801,141)	(904,809)
Total current liabilities		(801,141)	(904,809)
Net current liabilities		(671,715)	(433,529)
Net assets		2,334,839	2,601,074
Represented by:			
Unrestricted reserves			
- Designated reserves		161,290	535,689
- General reserves		2,173,549	2,065,385
Total reserves		2,334,839	2,601,074

Approved and authorised for issue by the members of Council on 15 July 2026 and signed on their behalf by:



Jo Clift
Chair

Statement of cash flows for the year ended 31 March 2026

	Notes	2026 £	2025 £
Reconciliation of net expenditure to net cash flow from operating activities:			
Net expenditure for the reporting period (as per the statement of financial activities)		(266,235)	(281,356)
Depreciation		66,050	56,354
Gains on investment		(128,275)	(47,878)
Dividends, interest and rents from investments		1,814	10,712
Decrease/(Increase) in debtors	10	83,803	(59,186)
(Decrease)/increase in creditors	11	(103,668)	109,264
Net cash used in operating activities		(346,511)	(212,090)
Cash flows from investing activities			
Dividends, interest and rents from investments		(1,814)	(10,712)
Purchase of intangible fixed assets	8	(480,927)	(213,962)
Purchase of tangible fixed assets	8	(28,799)	(12,164)
Proceeds from sale of investments	9	600,000	—
Net cash generated/(used in) investing activities		88,460	(236,838)
Change in cash and cash equivalents in the reporting period		(258,051)	(448,928)
Cash and cash equivalents at the beginning of the reporting period		277,969	726,897
Cash and cash equivalents at the end of the reporting period		19,918	277,969
Cash at bank and in hand		19,918	277,969

Notes to the financial statements – for the year ended 31 March 2026

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.

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:

CRM system	10 years
Other 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. Although free reserves are below the target range, Council has concluded that the accounts be presented on a going concern basis, as detailed on page 39 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:

	2026 £	2025 £
Registration fees	3,198,646	2,961,625
Other income	3,610	9,872
Total	3,202,256	2,971,497

3. Income from investments

	2026 £	2025 £
Interest from investments (including bank interest)	9,339	21,961
Total	9,339	21,961

4. Charitable activities

Expenditure for each function in the year was as follows:

	Direct £	Support costs £	Total 2026 £	Total 2025 £
Charitable activities				
Education and professional standards	520,458	316,174	836,632	980,550
Registration	181,900	214,999	396,899	392,498
Fitness to practise	1,203,539	417,349	1,620,888	1,187,761
Communications and research	427,986	316,175	744,161	750,635
Total	2,333,883	1,264,697	3,598,580	3,311,444

5. Support costs

	Management £	Governance £	Central resources and financing £	IT £	Total 2026 £	Total 2025 £
Support costs						
Education and professional standards	140,274	63,931	76,620	35,349	316,174	328,103
Registration	95,387	43,473	52,102	24,037	214,999	214,965
Fitness to practise	185,162	84,388	101,139	46,660	417,349	328,104
Communications and research	140,275	63,931	76,620	35,349	316,175	260,220
Total	561,098	255,723	306,481	141,395	1,264,697	1,131,392

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

6. Governance

	2026 £	2025 £
Governance costs		
Council members' fees (including National Insurance)	102,737	106,980
Council associates' fees (including National Insurance)	3,400	4,800
Other governance costs	149,586	129,972
Total	255,723	241,752

Payments to non-executive members

Council members

In the reporting year, the total value of honorariums paid to Council members (10 in total) was £95,250 including responsibility allowances (2025: £103,700). In addition, expenses paid directly to Council members and to suppliers for travel and accommodation totalled £15,245 (2025: £25,327).

Name	Position	Location	Annual Rate £	National Insurance £
Jo Clift	Chair	London	30,000	3,357
Daniel Bailey	Member	Wolverhampton	7,800	419
Harry Barton ¹	Member	Birmingham	10,050	757
Gill Edelman ²	Member	Dorking	5,850	315
Sandie Ennis	Member	London	7,800	419
Caroline Guy	Member	Isle of Wight	7,800	419
Patricia McLure ³	Member	Northern Ireland	10,050	757
Katie Oswell ⁴	Member	Scotland	1,300	70
David Probert ⁵	Member	London	4,550	245
Debra Towse ⁶	Member	Wales	10,050	729
Total			95,250	7,487

Honorariums shown in the table above are paid directly to Council members.

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	Annual Rate £	National Insurance £
Gabrielle Anderson ⁷	Council Associate	Plymouth	1,400	-
Arwel Roberts	Council Associate	Wales	2,000	-
Total			3,400	

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

2. Resigned December 2025

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

4. In position from February 2026

5. In position from September 2025

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

7. Term ended November 2025

Investigating Committee and Professional Conduct Committee members

In the reporting year, a daily attendance fee of £340 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 £208,205 with expenses paid directly to the committee members and to suppliers for travel and accommodation totalling £19,854.

External members of other committees

In the reporting year, a daily attendance fee of £340 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 £9,974 with expenses paid directly to the committee members and to suppliers for travel and accommodation totalling £7,604.

Net expenditure after charging

	2026 £	2025 £
Net expenditure for the year stated after charging		
Fees paid to HaysMac LLP		
- External audit	26,340	24,960
Depreciation of assets	66,050	56,355

7. Employees and staff costs

Staff costs during the year were as follows:

	2026 £	2025 £
Staff costs		
Salaries	1,518,170	1,402,573
Employer's National Insurance	190,816	146,666
Pensions	150,734	134,315
Total	1,859,720	1,683,554

In the financial year 2025-26, redundancy and severance costs of £nil (2025: £nil) were incurred.

	2026	2025
Average staff numbers		
Chief Executive and Registrar's office	5	5
Communications	6	5
Education and Professional Standards	6	6
Fitness to Practise	8	7
Registration	4	4
Resources	3	3
Total	32	30

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 £416,284 (2025: £402,905) The total number of staff whose taxable emoluments fell into higher salary bands was:

	2026	2025
£60,000-£70,000	2	1
£70,000-£80,000	0	0
£80,000-£90,000	0	0
£90,000-£100,000	0	0
£100,000-£110,000	2	2
£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 £150,734 (2025 - £134,315)

8. Intangible and Tangible Fixed Assets

Intangible assets

	Intangible assets £
Cost	
At 1 April 2025	233,962
Additions	480,927
Disposals	—
At 31 March 2026	714,889
Amortisation	
At 1 April 2025	20,000
Charge for the year	3,458
Disposals	—
At 31 March 2026	23,458
Net book value	
At 31 March 2025	213,962
At 31 March 2026	691,431

All intangible assets related to Computer Software.

Tangible Fixed Assets

	Office furniture £	Computer hardware £	Freehold building £	Total £
Cost				
At 1 April 2025	114,970	36,812	2,244,172	2,395,954
Additions	—	28,799	—	28,799
Disposals	—	—	—	—
At 31 March 2025	114,970	65,611	2,244,172	2,424,753
Depreciation				
At 1 April 2025	95,597	21,759	775,517	892,873
Charge for the year	10,161	14,245	38,186	62,592
Disposals	—	—	—	—
At 31 March 2026	105,758	36,004	813,703	955,465
Net book value				
At 31 March 2025	19,373	15,053	1,468,655	1,503,081
At 31 March 2026	9,212	29,607	1,430,469	1,469,288

9. Investments

	2026 £	2025 £
At the start of the year	1,317,560	1,269,682
Investments sold in the year	(600,000)	-
Income reinvested	24,447	22,466
Investment gain	120,750	36,630
Fees taken	(16,922)	(11,218)
Total portfolio	845,835	1,317,560

Investments are managed by Brewin Dolphin and are held in a medium risk diversified portfolio incorporating a mix of equities (£462,049), bonds (£232,872), and other assets, including cash (£150,914).

10. Debtors

	2026 £	2025 £
Trade debtors	4,025	21,173
Prepayments and accrued income	103,708	170,886
Other debtors	1,775	1,252
Total debtors	109,508	193,311

11. Creditors

	2026 £	2025 £
Trade creditors	89,535	49,968
Deferred income	442,044	702,322
Accruals	198,724	97,133
Other creditors	10,005	8,134
Other tax and social security	60,833	47,252
Total creditors	801,141	904,809

12. Deferred income

	2026 £	2025 £
As at 1 April	702,322	621,893
Amount deferred during the year	442,044	702,322
Amount released to the financial statements	(702,322)	(621,893)
Total deferred income	442,044	702,322

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 2025 £	Income £	Expenditure £	Transfer £	At 31 March 2026
General reserves	2,065,385	3,332,345	(3,413,339)	189,158	2,173,549
Designated reserves					
- General legal	123,031	-	(123,031)	-	-
- Innovation fund	-	-	(33,510)	100,000	66,490
- IO Convention 2023	(2,712)	-	-	2,712	-
- IT investment	152,093	-	-	(152,093)	-
- NCOR infrastructure costs	123,500	-	(28,700)	-	94,800
- Registrant Perceptions	3,772	-	-	(3,772)	-
- Website development	136,005	-	-	(136,005)	-
Total reserves	2,601,074	3,332,345	(3,598,580)	-	2,334,839

The designated reserves relate to 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), and a reserve for innovation projects (£100,000 was allocated by Council).

Prior year comparative

	At 1 April 2024 £	Income £	Expenditure £	Transfer £	At 31 March 2025
Reserves					
General reserve	2,386,217	3,030,088	(3,150,920)	(200,000)	2,065,385
Designated reserve	496,213	–	(160,524)	200,000	535,689
	<u>2,882,430</u>	<u>3,030,088</u>	<u>(3,311,444)</u>	<u>-</u>	<u>2,601,074</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

There are no contingent liabilities held.

16. Post Balance Sheet Event

Since the balance sheet date the charity has exchanged contracts for the sale of one of its properties for £3.3m. The book value of the property is £1.4m. Completion of the sale is expected to be in July 2026.



General Osteopathic Council

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osteopathy.org.uk

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