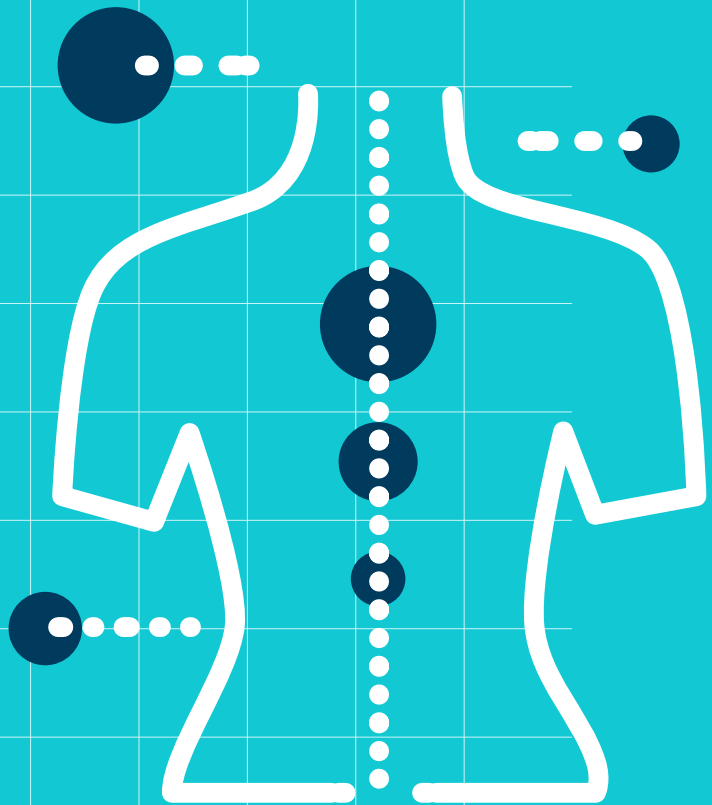


# Annual Report & Accounts 2023

2023



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# General Chiropractic Council Annual Report and Accounts

For the year ended 31 December 2023.

Presented to Parliament pursuant to sections 41 and 41(5) of the Chiropractors Act 1994, as amended by the Health Care and Associated Professions (Miscellaneous Amendments) Order 2008.

The General Chiropractic Council (GCC) is the independent regulator of UK chiropractors. The GCC is accountable to Parliament and subject to scrutiny by the Professional Standards Authority (PSA). The statutory duty of the GCC is to develop and regulate the profession of chiropractic, thereby protecting patients and the public.

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Send all enquiries regarding this Annual Report to GCC, Park House, 186 Kennington Park Road, London SE11 4BT.

This Annual Report is available on the GCC website at [www.gcc-uk.org/annual-reports](http://www.gcc-uk.org/annual-reports)

This document is also available in Welsh.

# About the General Chiropractic Council

The General Chiropractic Council (GCC) is an independent statutory body responsible for regulating the chiropractic profession in the UK, Isle of Man and Gibraltar. Its role is to protect the health and safety of the public by ensuring the highest standards of practice within the chiropractic profession.

Established by the Chiropractors Act (1994), the GCC is one of ten UK health and social care regulators. Its regulatory responsibilities were enhanced through the Health and Social Care (Safety and Quality) Act 2015, which stipulates that all regulators should:

- 1) Protect, promote, and maintain the public's health, safety, and wellbeing.
- 2) Promote and maintain public confidence in their respective professions.
- 3) Promote and maintain proper professional standards and conduct for members of that profession.

The GCC has a duty within the Chiropractors Act to develop the profession. It undertakes this duty by:

- 1) Maintaining a national register of chiropractors. A person cannot practise or describe themselves as a chiropractor unless registered with the GCC.
- 2) Upholding the Code for standards of conduct, performance, and ethics for chiropractors.
- 3) Acting if a chiropractor fails to meet the standards contained within the Code.
- 4) Setting educational standards for individuals training to become chiropractors.

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# A Year in Review

The Council's current Strategy was adopted in 2021 setting out our goals for 2022 – 2024. Its development was in response to the evolving landscape of health and social care, and the challenges faced. Our aims were ambitious, and I am delighted the second year of implementation has seen significant progress made, including our meeting all of the PSA Standards of Good Regulation.



Our commitment to equality within our action plan demonstrates that considerations of diversity and inclusion are woven through our work: in the standards we set; in the guidance we give to the profession; and in the composition of our staff, committees, and Council. I am also pleased that our financial disciplines are now well established, my aim following the introduction of our financial strategy in 2017. This year, as with last, a small surplus was achieved so once again it has not been necessary to increase registration fees.

This is my final annual report since becoming Chair of Council in 2017 as I announced in the summer that I would step down at the end of the year. It has been a privilege to lead the governance of the GCC. I would like to thank the staff, led by Nick Jones, for their hard work and commitment; our many stakeholders for their constructive engagement; the profession; the members of our committees; and my fellow Council members for whose support I am indebted. I am delighted that my successor has been appointed by the Privy Council.

As a regulator, our primary responsibility is to set and uphold standards for safe, high-quality care for patients. A further duty is to develop the chiropractic profession. Last year, the Council approved new Education Standards, ensuring chiropractors are trained for high-quality, evidence-based, and patient-centred care. The Standards took effect in March with education providers swiftly implementing our expectations.

During the summer we said farewell to Sharon Oliver who, as Chair of the Education Committee, made an outstanding contribution to the profession's thriving education sector. The Committee oversaw the development and implementation of the new Standards, as well as welcoming two new providers with more in the pipeline. Sharon departs having made a mark on Council and with our gratitude and best wishes.

At its final meeting of 2023, the Council decided to renew the Code, the fundamental standards for chiropractors' proficiency and conduct, by the end of 2024. Achieving that goal will be a significant accomplishment, with the profession and stakeholders having full engagement in the review and development work. Together, the new Education Standards and new Code of professional practice will provide a robust framework to support the provision of high quality and safe care which will underpin the reputation of the profession and enable it to meet the current and future health and care challenges of our communities. The opportunity is there to be grasped.

I am delighted to pass the baton to Jonathan McShane. His wealth of experience and dedication to healthcare will undoubtedly propel the GCC and the profession forward.

Finally, I have been calling for swifter progress on regulatory reform for some years. It remains to be seen how recent steps by Government in relation to the medical profession will affect the regulation of the chiropractic profession, but I am optimistic that the chances of a modern regulatory framework being enabled across all health care professions are now much greater. I look forward to seeing changes in the regulation of chiropractic, with all the improvements that will bring to the experience for patients and the profession.

**Mary Chapman**  
Chair of Council, 31 December 2023

# A Year in Review

**I pay tribute to Mary's leadership since 2017, leading to the achievements highlighted in this and previous reports.**



I am delighted to be appointed Chair and relish the opportunity to lead the Council and build on those achievements as the GCC enters its next phase of development. I look forward in 2024 to leading Council in the development of the GCC strategy for 2025-2030 and new standards set out in the Code.

My first responsibility is to patients. My work across health and social care has shown me the critical importance of effective regulation to the safety of patients and the improvement of care generally.

Demonstrable good regulation will help build further trust in the profession; and I look forward to working collaboratively with partners across all four countries of the United Kingdom to further enhance the reputation of UK chiropractors as highly qualified healthcare professionals ready and able to respond to the countries' growing needs.

**Jonathan McShane**  
Chair of Council, 1 January 2024

**This summary sets out our achievements in 2023 with more information in the following pages. It was a year of hard work and significant achievement.**



Our work is now meaningfully informed by the interests of patients and the public – with an increased awareness and understanding of chiropractic as a regulated profession. Our guidance and toolkits published in the year were focused on the concerns of patients – those areas where we sometimes see things going wrong. In turn, our hope is that the updated and new guidance and other resources sets our expectations and informs registrants' practice.

Care can sometimes be sub-optimal, and we must investigate all complaints made about a registrant. These are small in number although the number received increased by a quarter compared to 2022. We set out to improve our regulatory processes, further protecting patients, working

towards swifter resolution for the benefit of complainants and registrants alike. The time to progress the more serious investigations was improved. The introduction of a larger 'expert witness' pool and clinical assessors and other improvements are intended to reduce the time taken to close investigations.

The new GCC Education Standards came into effect in March. I pay tribute to the providers of chiropractic education, embracing the new standards ready for our respective assessments of their implementation. The recent growth in institutions seeking to provide chiropractic programmes continues to be seen; in short, a buoyant sector setting the profession up for the future.

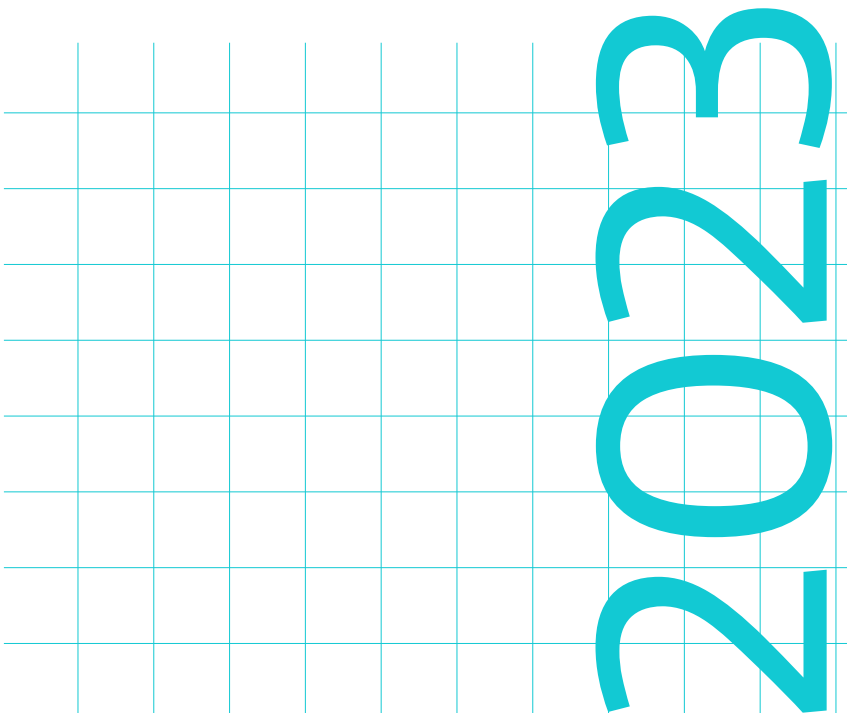
We view our activities through a lens that seeks to ensure no-one is left outside – that we are inclusive. We progressed our action plan to do so. In developing Education Standards our expectations around equality, diversity and inclusivity were enhanced. We looked to see whether our fitness to practise activities might be inadvertently discriminatory. We refreshed our recruitment practices, and the composition of our team, Council and Committees are more reflective of our community. Our commitment to equality, diversity and inclusion was recognised by the Professional Standards Association (PSA).

We set out to be seen as a valued contributor to the development of the health and social care regulatory system, open to future decisions and options that may be presented. In the summer, the GCC submitted a detailed and comprehensive response to the government's publication of its proposals for the reform of professional health and care regulation. The response benefited immeasurably from the involvement of patients and professional associations and bodies and, as such, is an example of profession and regulator working together in the public interest. Whilst we welcomed the proposals as being positive for patients, public and the profession, we highlighted major concerns. We were pleased to see those concerns addressed in December with the publication of the GMC Order.

Finally, it is good to receive external validation. We set out to be highly rated by the Professional Standards Authority, and to meet all the standards of good regulation demonstrating our openness to innovative approaches to regulation – and this was achieved. In short, I see the publication of its performance review of the GCC in August noting the GCC met all 18 Standards of Good Regulation as a testament to the mission and dedication of Council, staff and all partners involved in our work.

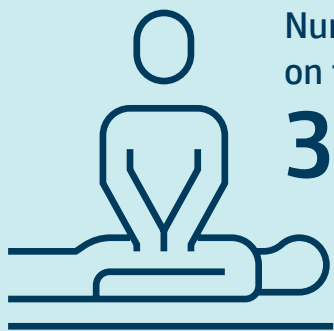
**Nick Jones**

**Chief Executive and Registrar**



2023

# 2023 at a glance



Number of chiropractors  
on the Register:

**3,752**

**+4.8%**

Number of graduates from  
approved UK chiropractic  
programmes:

**349**



Number of  
institutions  
providing  
approved  
chiropractic  
education  
programmes:

**5**



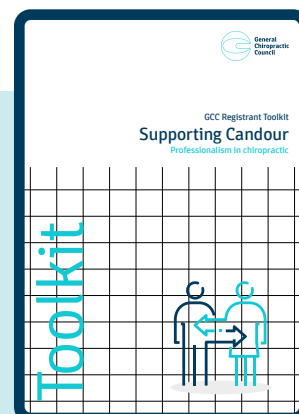
Overseas entrants joining the  
Register having successfully  
completed the Test of Competence:

**31**

Guidance and toolkits  
published:

**5 toolkits**

**1 guidance**



Searches of register on  
GCC website:

**120,000**



# MEETINGS

**4**

Council  
meetings

**3**

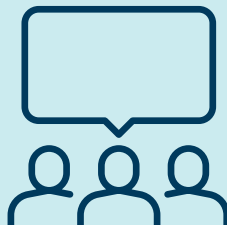
Education  
Committee  
meetings

**4**

Audit  
and Risk  
Committee  
meetings

**3**

Remuneration and  
Human Resources  
Committee meetings



Number of  
complaints received  
about chiropractors'  
fitness to practise:

**66**



Median time in weeks from  
receipt of a complaint to a  
decision by Investigating  
Committee:

**58**



Number of  
substantive Investigating  
Committee meetings:

**15**

Number of  
Professional Conduct  
Committee hearings:

**11**

Of those, the number of Professional  
Conduct Committee hearings where  
unacceptable professional conduct was found:

**5**

Number of S32  
(misuse of title)  
cases concluded:

**48**

PSA Standards of Good  
Regulation met:

**18 out of 18**



Number of  
employees:

**17**



Income: **£3.125m**

Expenditure: **£3.070m**

Surplus: **£55k**

Reserves: **£3.401m**



**General  
Chiropractic  
Council**

# GCC strategy 2022-2024

The four Aims of the GCC Strategy 2022-2024 will be achieved through the delivery of 12 objectives across the three-year timeframe of the strategy. An annual business plan sets out the objectives of each year of the strategy. This is a report on 2023 - the second year of the current GCC strategy.

## One

Patients  
& Public

### To place patients and their care at the centre of all GCC work

To gain a greater understanding of patients' needs and expectations, so these can be reflected in the work of the GCC.

To promote chiropractic standards that take full account of patients' needs and expectations.

To create, enhance and disseminate information to help patients make informed judgements about their chiropractic care.

## Two

Chiropractors

### To promote continuing chiropractic best practice, professionalism and value within the health and social care system

To identify, collect and analyse data and insights from regulatory and statutory activity.

To share learning through the gathering and dissemination of GCC internal data and public, patient and registrant research.

To work with education providers and stakeholders to continue the development and promotion of professionalism in registrants.

## Three

The  
GCC

### To regulate effectively, efficiently, innovatively, and inclusively

To act when and where we identify poor practice, from complaints, the misuse of title or when registration requirements, including annual CPD fulfilment, are not met.

To set and promote educational, professional and registration requirements, to ensure they remain appropriate and fit for purpose.

To be a sustainable and effective organisation committed to social equality, diversity, and fairness.

## Four

The  
Profession

### To enhance the nature and form of regulation for the profession for the future

To 'shape the future' of regulation of the profession, by influencing the conclusions of the Government's consultation and review of health and social care regulation.

To foster knowledge sharing and expertise, drive efficiencies and seek opportunities to delegate and/or attain economies of scale.

To take forward the development of rules to be applied upon agreed legislative change.

# Our Performance in 2023

This is the second year of the three-year GCC Strategy 2022-2024. Progress towards the strategy is reviewed by Council at each meeting, measured against the commitments in the annual business plan. This report highlights our achievements under each strategic aim.





# Strategic Aim 1:

Placing patients and their care at  
the centre of all GCC work

## Patient Satisfaction Report

The Patient Satisfaction (PATSAT) report, completed in January 2023 by researchers at AECC University College in the UK, provides a contemporary evidenced-based understanding of the experiences of, and satisfaction with, chiropractic care as delivered by chiropractors in the UK. The research was commissioned by the GCC.

The research consisted of an international literature review, and new data collected from 291 UK patients. The study found chiropractic patients report high levels of satisfaction and positive experiences with their care. Factors such as therapeutic alliance and communication are strongly associated with these positive perceptions by patients although other factors such as treatment beliefs were also significantly associated with satisfaction scores.

The positive impact of therapeutic alliance was highlighted with registrants as part of the 2023 CPD focus on communication, and will be considered as part of the evidence base when developing the new Code.

*"He listened, really listened to what I had to say. And what happened and what was hurting and why I was there."*

PATSAT interviewee

## I'm Registered Mark

The GCC Patient Panel were consulted in June 2023 to understand the value of GCC registration to patients and gauge reactions to the I'm Registered mark and communications that promote registration.

*"...I can search via Google but I need to ensure that they are registered properly to claim on my health plan, so I also search via the General Chiropractic Council website."*

### Patient Community member

The research found that using the I'm Registered mark sends a clear message to patients, and other healthcare professionals, that chiropractic is a regulated profession with a Code of Practice.

Throughout 2023 we have focused on:

- Building stronger links between the register and the value of registration through the I'm Registered mark by developing the explanation used with register entries.
- Promoting awareness of the mark among chiropractors and other health professionals: 250 individual chiropractors have downloaded their personalised "I'm Registered" poster from the portal (including 8 in Welsh).
- Linking the mark to the individual register entry with a link or QR code: New registrant certificates in 2023 were issued with the mark and a QR code, and in 2024 this will expand to all registration certificates. The QR codes were scanned 217 times.

## Promoting professionalism: Supporting registrants to enhance care of patients

Putting patients first is a requirement of registrants. Patient-centred care means supporting patients to take an active role in their treatment and treating all patients respectfully and fairly. Registrants work hard to provide a high standard of safe and effective treatment for patients but to promote more consistency the GCC published toolkits on professionalism in chiropractic:

- **Demonstrating professionalism through patient-centred care:** Practical advice on taking a professional patient-centred approach to care to help improve the patient experience and enhance patient outcomes.
- **Enhancing Patient Care Through Leadership:** Setting an example for teams to follow to ensure the highest standards of patient care. Tips for registrants on how to build a culture of trust, mutual respect and collaboration within a team, the toolkit is a valuable resource for leaders and managers across the chiropractic profession.
- **Enhancing Patient Care through Competency:** Demonstrating the highest levels of competency as a healthcare professional is critical to achieving the trust and confidence of patients. For chiropractors, competency means showing the appropriate knowledge and skills to treat patients safely and effectively.

## Guidance and toolkits

### 1. Duty of Candour

In September the GCC published updated guidance with a new emphasis on 'apology' as being a crucial component; highlighting that adverse events can also come from advice and information errors as well as hands-on care; and the promotion of openness and honesty.

Following the publication of the guidance, the GCC Patient Panel teamed up with the General Osteopathic Council Patient Panel to explore the [Duty of Candour](#). This research found there was a broad understanding among patients of the concept of candour, although the term itself was poorly recognised. Patients were empathetic with the challenges that practitioners may face in clinical practice, but highly valued transparency, openness, and honesty from their chiropractor.

*"With near misses, there's learnings in there. So something could have happened, but it didn't; but if I highlight it and it's recorded somewhere, it could be taken seriously. Because anything that has the potential of going wrong – again, human error – it's likely that someone else will do the same thing."*

Patient Community member

### 2. Consent

Building on the updated guidance for registrants, the GCC developed a toolkit to support discussions with patients around consent. Obtaining informed consent for all aspects of patient care is a critical part of chiropractic treatment, as outlined in [The Code](#), and demonstrates that a patient has sufficient understanding of their treatment options and is happy to proceed.

The '[Supporting Informed Consent](#)' toolkit provides tips and guidance to help registrants obtain informed consent and encourage shared decision making with patients. For example, by providing a broad range of information which is tailored to meet a patient's specific needs.

The development of the toolkit followed discussions with the GCC's Patient Community around their understanding and expectations of informed consent when visiting a chiropractor. The [full patient research report](#) was published in 2023.

*"Basically, consent is permission to treat you, which they should ask every single time. 'Are you happy for me to proceed?'"*

Patient Community member

### 3. Diagnostic Imaging

All chiropractors are expected to be able to confidently commission and interpret clinical images. Registered chiropractors are exempt from registering X-ray equipment with the Care Quality Commission (as long as the equipment is operated by the chiropractor, as part of confirming a clinically indicated diagnosis). This exemption and the responsibilities of operating X-Ray equipment is of concern to the GCC as there is a substantial risk that harm can outweigh clinical benefit with the use of ionising radiation.

In late 2023 the GCC commissioned an independent expert to prepare two toolkits relating to diagnostic imaging – one for all chiropractors ensuring that their understanding of the risks and benefits of commissioning and interpreting clinical images are well understood by the profession, and a second exploring the legal and safety implications of owning and operating imaging equipment (to patients, staff, themselves and the wider public). These will be published during 2024.

## Reviews, Testimonials and Endorsements

Following a BBC report in August of healthcare clinics (including a chiropractic clinic) that were alleged to have bought fake Google reviews, the GCC reminded all registrants of their responsibility regarding reviews, testimonials, and endorsements, highlighting the significance of accurate and truthful advertising, as well as the potential legal consequences of paying for fake reviews.

## Code of Practice

In 2023 we collaborated with patients, and external stakeholders (including registrants, professional associations, and expert witnesses) on a scoping review of the Code of Practice. In December Council gave their approval for a full review of the Code which will commence early in 2024. There will be a programme of communications and discussion with the profession and other stakeholders as the new Code of Practice is developed; before a public consultation on the final draft of the document.

The new Code of Practice will be a key delivery target for 2024 and will also influence the direction of the GCC as we develop a new strategy for 2025 and beyond.

## Welsh Language

Throughout the year the GCC put in place arrangements to meet new standards for the Welsh Language from the beginning of December (when the Welsh Language Standards were applied to healthcare regulators). We recognised the importance of making changes affecting patients and registrants in Wales.

The standards go beyond just providing our services in the Welsh Language. We also have a responsibility to consider how the decisions we make will impact the Welsh language and Welsh culture. In 2024, chiropractors will be able to register with the GCC through the Welsh language, and both chiropractors and patients already have the right to participate in legal proceedings in Welsh as well as access the website and key documents in Welsh.



# Strategic Aim 2:

## Promoting continuing chiropractic best practice, professionalism and value within the health and social care system

### Chiropractic degree programmes

All chiropractors graduating from a UK education provider complete a Master of Chiropractic degree programme, studying a wide range of theory and practical skills. The training also provides hands-on clinical experience, allowing students to become proficient chiropractors before graduation.

### Overview of Chiropractic Education

In June the GCC published its second [online annual monitoring overview of chiropractic education](#). The publication allows the public and profession access to a range of information and insights regarding chiropractic programmes, how the GCC quality assures chiropractic education in the UK and key issues highlighted in the latest round of annual monitoring reviews.

### Implementation of the Education Standards and Quality Assurance Framework

In March, the GCC launched the new [Education Standards](#) and a suite of documents and templates to accompany it. Education Visitors thoroughly discussed with education providers their implementation and recognition plans, ahead of their submission to the Education Committee for approval in July and November 2023. All providers are adapting their existing qualifications or developing new qualifications to meet the new Education Standards by September 2024.

The AECC University College MSc Chiropractic (Pre-Registration) programme is the first programme to align to the new Education Standards and will implement delivery from January 2024. Supporting guidance for education providers has been developed including updated Clinical Placement guidance, Equality, Diversity and Inclusion guidance, including best practice examples and recommendations which can be used to support providers to meet the Education Standards, and a new process for the recognition of satellite programmes in the UK and overseas.

## Maintaining the register of chiropractors

Maintaining a publicly available register of chiropractors is a primary function of the GCC. Before someone can call themselves a chiropractor, they must register with the GCC to show they have met education and professional standards. Registrants must continue to meet the standards set by the GCC Code and undertake professional development. The register is updated daily and is on the [GCC website](#).

On 31 December 2023, 3,752 chiropractors were registered with the GCC, an increase of 4.8% from 2022 (3,578).

While most new applicants tend to be recent UK graduates, the GCC also assesses applicants who have graduated with overseas chiropractic qualifications.

**Table 1: New registrants by registration route<sup>1</sup>**

| Registration route                | New registrants |
|-----------------------------------|-----------------|
| Route 1 – UK recognised programme | 263             |
| Route 2 – Foreign qualified       | 31              |
| <b>Total</b>                      | <b>294</b>      |

**Table 2: New registrants by educational institution – UK recognised programmes<sup>2</sup>**

| Educational Institution                              | Date course completed  | Number of graduates | Number registered |
|--|------------------------|---------------------|-------------------|
| McTimoney College of Chiropractic (MCC) <sup>3</sup> | October/ December 2023 | 44                  | 10                |
| AECC University College                              | July/ August 2023      | 187                 | 107               |
| London South Bank University                         | July/August 2023       | 12                  | 9                 |
| University of South Wales (USW)                      | September 2023         | 106                 | 86                |
| <b>Total</b>   |                        | <b>349</b>          | <b>212</b>        |

1. The figure includes all those registered via the UK recognised programme route. This figure is mostly, but not exclusively, 2023 graduates. Some graduates take time out to travel, work abroad, or take a break before beginning work. This explains the discrepancy between Route 1 registrations in Table 1 and number of 2023 graduates registered in Table 2.

2. Not all graduates immediately join the register – a substantial number of international students return home following completion of their course (shown as discrepancy between number of 2023 graduates and number of 2023 graduates joining the register in Table 2)

3. The part time programme at McTimoney College of Chiropractic graduate in December so most join the register in the following January.

## Test of Competence – foreign qualified applicants

Chiropractors wishing to practise in the UK, holding a chiropractic qualification attained from outside the United Kingdom, must pass the GCC Test of Competence (ToC). This test ensures that all registered chiropractors practising in the UK meet the standards set by the GCC.

In 2023, 39 candidates took the ToC with 24 passes, 7 fails and 8 required to provide further evidence. Not all of these immediately registered (shown as discrepancy with Route 2 in Table 1).

## Promoting professionalism: Continuing Professional Development

All registered individuals must annually fulfil their Continuing Professional Development (CPD) obligations. This involves engaging in a minimum of 30 hours of learning, with at least half of that time dedicated to collaborative learning experiences. Moreover, the GCC mandates registrants to engage in reflective practice, focusing on a specific aspect of their professional activities.

To assist registrants with reflective practice, in June we [published a toolkit](#) (written in conjunction with the Royal College of Chiropractors) that included practical approaches to getting the most from learning, and tips on recording reflective practice, with a view to improving the quality of CPD submissions.

For the CPD year 2022/23, registrants were asked to specifically reflect on their knowledge and skills related to consent. This was intended to assess their need for additional learning in this area. Additionally, those in their initial year of practice post-graduation have a requirement to undertake focused learning concerning Clinical Governance. This is duly documented as part of the comprehensive annual CPD Summary and checked to ensure compliance.

## Sharing learning through communication and engagement

The GCC values communication with registrants, stakeholders, and the public both as an important component of upstream regulation (preventing harm before it occurs) and as a way of understanding the needs and expectations of our various stakeholders (through formal consultation and informal horizon scanning).

A new communications plan was presented to the Council in June, which sought to connect communication outputs (activities and actions) with outcomes (changes to behaviour and increased influence for the GCC). A particular focus has been developing the analytics framework – developing meaningful metrics to measure actions taken (such as how people are searching the register, and what they do once they find a registrant).

### 1. Communications with registrants

The monthly newsletter (sent on the first Wednesday of each month) is well read – with each registrant opening an average of 72% of the newsletters they were sent, and a regular peak in website traffic on the first Wednesday of each month. The newsletter content of most interest to readers were Fitness to Practise Outcomes, updates from the Registrar and Continuing Professional Development (CPD) related updates. The newsletter has been developed with:

- Greater individual personalisation (particularly new registrants receiving more detail on CPD requirements).
- “News in brief” for shorter stories.
- A new section specifically for partners and stakeholders highlighting our activity in the last month.
- A CPD scenario (hosted on LinkedIn) each month to encourage discussion.

### 2. Social Media

Our LinkedIn page achieved 928 followers - up 290, with 640 of these followers in relevant industries (chiropractors, wider healthcare, education, or legal services). Our posts got an engagement rate (people seeing a post clicking, liking, sharing, or commenting) of 5% - a total of 2192 engagements (predominantly URL clicks). This is considered high against industry benchmarks. The increase in click-throughs to the website is also reflected in the website statistics, with LinkedIn being the source of more website sessions than X (formerly Twitter) (909 vs 762).

### 3. Website

The register was the most visited part of the website in 2023 with over 120,000 searches. This was predominantly using the register to check registration of individuals. 35% (42K) included a registration number and 65% (78K) included a name (some included both). The register is also being used as a directory with over 10K clicks to websites, phone numbers or email addresses direct from register entries.

The website is now entirely [available in Welsh](#) as part of meeting our commitments to the Welsh language.

### 4. Pulse Survey

The [Pulse Survey](#), launched in November, aims to develop an ongoing measure of morale and challenges within the profession, to understand the trust the profession has in the GCC’s role, and to be able to rapidly spot and respond to emerging trends (through comments). It consists of a short questionnaire sent to approximately 10% of the registrant base each month at the top of the monthly newsletter.

Across November and December, we received 69 responses, including 34 comments, which showed a strong trust in the GCC to take action if a chiropractor fails to meet the standards expected (score of 4.42 out of 5), but less confidence in the GCC to be approachable and easy to contact (3.42 out of 5).

*“The GCC has been a good thing for the profession, in an ever-changing world I believe the GCC are providing us with good guidance and we all need to work together to ensure the profession continues to work for the benefit of our patients.”*

#### Anonymous chiropractor responding to the Pulse Survey

All the comments from the survey are read and categorised. The information will be used to influence the thinking around the new Code and new Business Plan in 2024.

## 5. Collaboration

In May the GCC was delighted to welcome colleagues from the New Zealand Chiropractic Board to compare and contrast the approaches to the regulation of chiropractic in our respective countries.

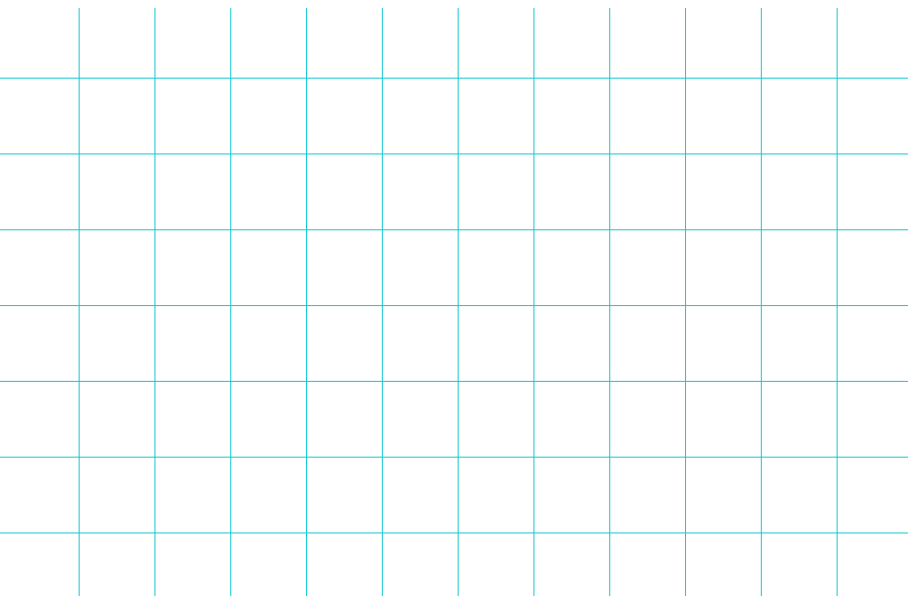
The GCC is a regular attendee and contributor to health and social care regulator forums on topics including:

- Implementing Welsh language standards
- Equality, Diversity, and Inclusion
- Public Engagement and Involvement
- Communications and Engagement
- Education
- Policy and research
- Fitness to Practise
- Health and Care regulators forum – coordinated by the Care Quality Commission

We are also founder members of the Institute of Regulation (IOR) and attended a number of events held by the IOR throughout 2023, including the annual conference and a number of special interest meetings.

In November Nick Jones was elected chair of the Chief Executives of Regulatory Bodies, which meets monthly to discuss current issues faced by health and social care regulators in the UK.

We continue to be active members and sit on the board of the International Chiropractic Regulatory Society. In 2023 the Society held discussions on temporary practice, addressing practitioner mobility around the world, as requirements differ across different jurisdictions. Practitioner mobility is increasing, and a recent student survey confirmed that this trend is set to continue.





# Strategic Aim 3:

Regulating effectively, efficiently,  
innovatively, and inclusively

## Investigating concerns and Fitness to Practise

### In Summary: Complaints about Chiropractors

**66**

66 complaints were raised,  
against a total of 63  
chiropractors



**24.5% increase**

in complaints received about  
chiropractors' fitness to  
practise compared to 2022



**70%**

(46) complaints were received  
from patients or relatives of  
patients



**Most**

complaints related to  
clinical care and conduct



**19%**

of cases concluded by the GCC Investigating Committee were  
referred to a Professional Conduct Committee hearing



### Source/number of complaints received by the GCC

|  |           |
|--|-----------|
| Patient/Relative of                      | 46        |
| Other Chiropractor/Clinic where worked   | 6         |
| Public Sector Organisation (e.g. Police) | 1         |
| Member of public/private organisation    | 7         |
| Registrar                                | 0         |
| Self-Referral                            | 2         |
| Anonymous                                | 2         |
| Referrer Unknown                         | 0         |
| GCC Research                             | 0         |
| Other Healthcare Professional            | 2         |
| <b>Total</b>                             | <b>66</b> |

The GCC protects the public by investigating complaints received about chiropractors. The Investigating Committee assesses the evidence in each complaint to see whether there is a case to answer. If it decides there is, the complaint is referred to a hearing of a Professional Conduct Committee, which reviews professional conduct, competence and criminal convictions, or the Health Committee, which considers a chiropractor's fitness to practise following a health condition.

The number of complaints received in 2022 was low, we believe a consequence of reduced treatments due to the pandemic. In 2023, the GCC received 66 complaints regarding chiropractors, a 24.5% increase compared to 53 complaints received in 2022. Over the last five years, the GCC has, on average, received 74 complaints per year. Most complaints received were from patients or their relatives.

Most complaints were related to conduct and clinical care.

## Cases considered by the Investigating Committee and the Professional Conduct Committee

### Source/number of complaints received by the GCC

|   | 2021 | 2022 | 2023 |
|---|------|------|------|
| Number of cases concluded by the Investigating Committee        | 82   | 60   | 52   |
| Of which:   |      |      |      |
| No case to answer   | 73   | 48   | 42   |
| Referred to the Professional Conduct Committee                  | 9    | 12   | 10   |
| Number of cases concluded by the Professional Conduct Committee | 11   | 10   | 11   |

## Time in weeks from receipt of initial complaint to a final Investigating Committee decision

| Time in weeks to decision |      |      |      |
|---------------------------|------|------|------|
|                           | 2021 | 2022 | 2023 |
| Median                    | 36   | 48   | 58   |
| Longest case              | 123  | 163  | 111  |
| Shortest case             | 8    | 11   | 9    |

In 2023, 83% of the cases concluded by the Investigating Committee were closed with no case to answer. 10 cases were referred to the Professional Conduct Committee. The Professional Conduct Committee concluded 11 cases in 2023, finding unacceptable professional conduct in five. No cases were referred to the Health Committee.

### Using the title chiropractor

The titles chiropractor, chiropractic practitioner, chiropractitioner, chiropractic physician, or any other kind of chiropractor are protected by law. If a person not on the GCC Register describes themselves as such, explicitly or by implication, they are in breach of section 32(1) of the Chiropractors Act (1994).

Protection of title is an important duty of the GCC as it helps the public recognise who is a registered professional chiropractor. Following review, the GCC can take several courses of action, including:

- Issuing advice to make changes to websites, publications, and other relevant marketing materials.
- Sending a cease-and-desist letter and instructing inquiry agents to obtain more information.
- Recommending that the case is closed.

Where letters have been sent, the GCC checks that appropriate action has been taken. In cases where the breach or potential breach of section 32 is of very serious concern, the Registrar will consider whether to prosecute.

In 2023, the GCC closed 48 complaints, with satisfactory action taken in response to the allegation. 16 complaints were carried forward to 2024.

### Introduction of Clinical Advisers

A scoping review in 2022 concluded that introducing of clinical advisers could assist with timely fitness to practise investigations and reduce the associated costs.

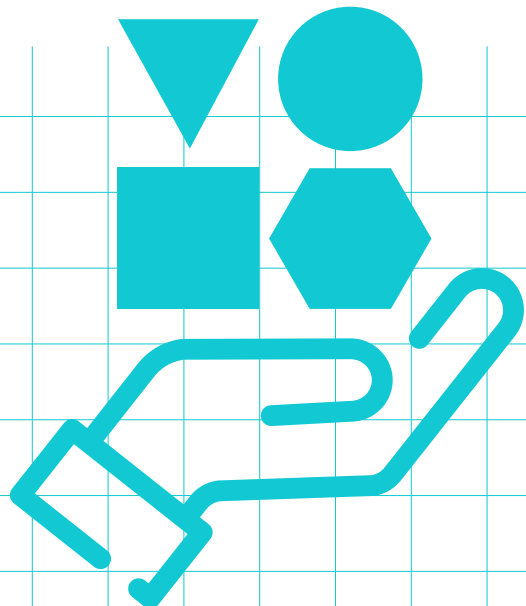
In 2023, the GCC finalised the model under which clinical advisers would work as well as recruiting and appointing the advisers to provide clinical input into fitness to practise investigations. The new model went live from August 2023 with efficiency savings to be seen in 2024.

## Equality, Diversity, and Inclusion

In December 2021, the GCC Council approved a new 15-point [Equality, Diversity and Inclusion \(EDI\) Action Plan](#). The three-year plan aims to foster a change in culture and behaviour internally and externally.

| Point | Description                              | Comment  |
|-------|--|--|
| 01    | EDI Working Group                        | The members of the working group met 3 times in 2023, provided support with the development of the EDI surveys and as part of the Education Standards project.   |
| 02    | Review of GCC functions and processes    | The findings of the 2022 EDI review of the FTP process were used to inform the recruitment of new members of the Investigation Committee in January 2023.  |
| 03    | Review and disseminate GCC EDI guidance  | The <a href="#">EDI toolkit for registrants</a> was published in 2022, and was further distributed throughout 2023.<br>In 2023 we created a resource that identifies and shares best practice to support the chiropractic education establishments to integrate the EDI expectations within the new education standards. |
| 04    | Creation of a corporate inclusion policy | The corporate inclusion policy has been developed, alongside a transitioning at work policy, to support GCC colleagues.  |
| 05    | Defining EDI consultation                | In July a survey to explore the understanding of EDI within chiropractic was sent to all registrants (562 respondents – 15% response rate) and around 3000 patients (510 eligible patients responded – 17% response rate). This will inform future research with chiropractic patients and the public (Action point 13). |
| 06    | Collaborative support network for EDI    | The GCC is now an active member of a health and social care regulator EDI forum. The GCC is also supporting the profession to create its own EDI support network.  |
| 07    | Review of GCC brand guidelines           | A review was completed and implemented to improve the accessibility of our documents (including contrast ratios and plain language guidance).  |
| 08    | Data collection policy                   | The data collection policy was completed in 2022 as part of the <a href="#">GCC EDI Policy Statement</a>   |
| 09    | Communication plan                       | The communications plan in support of EDI was developed in 2022. In particular, since October 2023, we have included a scenario that could be encountered in practise within each newsletter, and on LinkedIn, as part of the <a href="#">year of EDI CPD</a> .  |

|    |   |   |
|----|---|---|
| 10 | <b>Operational review for protected characteristics</b> | An operational review of accessibility was paused in 2023 pending a potential move to shared offices and continued hybrid working arrangements. This action point will be reconsidered in 2024.                                 |
| 11 | <b>Mandatory EDI training</b>                           | Staff have completed online training in unconscious bias, and training sessions on inclusion were delivered with the Council, PCC Committee and IC Committee as part of their training days.                                    |
| 12 | <b>Continuing Professional Development focus on EDI</b> | The 2023-24 mandatory reflection question asks registrants to reflect on their EDI responsibilities within practise and how their confidence in tackling unexpected needs within their patients.                                |
| 13 | <b>Patient/public research</b>                          | The findings of the “defining EDI research” (action point 5) will inform the development of further research in 2024 and beyond.  |
| 14 | <b>Champions within the profession</b>                  | The EDI Working Group had preliminary discussions around champions within the profession in 2023, considering how these champions would be identified and what their role would be. Further work will be carried out in 2024.   |
| 15 | <b>Performance tracker</b>                              | The GCC regularly reports on its progress against the EDI action plan, as well as consolidated diversity data regarding stakeholders (registrants; staff; vacancy applicants; council and committee members; and complainants). |





# Strategic Aim 4:

## Enhancing the nature and form of regulation for the profession for the future

In June 2023 the government published its analysis of responses to the 2021 proposals on reform of professional regulation. The GCC welcomed the publication and responded to a further consultation focused on bringing new professions into regulation by the General Medical Council. The government intention was that “the resultant legislation will provide a template for the subsequent regulatory legislative reforms.”

We responded on how the changes would operate if applied to the GCC. Approaches to healthcare regulation have changed since the Chiropractors Act 1994 was enacted and we welcomed the proposals. We have been calling for changes to be made to our outdated legislation and rules for many years. We also know that the healthcare system will continue to evolve, including in ways which cannot be anticipated.

We welcomed the overall approach: the replacement of detailed, prescriptive legislation with rules enabling regulators to be flexible and adapt their rules as requirements change. We said they could support more agile, responsive, and proportionate regulation in the years ahead for the better protection of people and the promotion of safe, high-quality care.

But we also highlighted seven key areas where the proposals did not address our concerns nor met the policy objectives established at the outset.

In December 2023 a statutory instrument was laid before Parliament forming the template for regulatory reform of all regulated healthcare professions – including chiropractors. The concerns we highlighted were addressed:

- The express inclusion of an initial assessment process, supporting our ability to deal with concerns proportionately, was a significant step forward.

- That initial assessment process, combined with the opportunity for a registrant to agree with the findings of an assessment (an ‘accepted outcome’) would be beneficial – reducing the adversarial nature of fitness to practise hearings and speeding up the process for both registrants and witnesses.
- We were pleased to see CPD, and periodic assessment (to ensure the highest standards of professional development) had greater prominence providing for more flexibility as to requirements.
- The profession would welcome the potential for us to have increased flexibility around fees – allowing us to look at pro-rata fees, amongst other things, for the first time.

The GCC has been asking for regulatory reform for a long time, and the government has yet to signal when those changes could apply to the regulation of chiropractors. The framework for larger regulators such as the GMC, NMC and HCPC will take priority, and further consultation with each regulator will take place before new legislation is introduced.

We say there must be sustained progress; publication followed many years of slow progress. With no timetable for the reform of GCC legislation the weaknesses in the current system remain.

# Assurance, risk management and information governance

## Assurance

### PSA review of performance

Taking performance into account across the years 2022 and 2023 we welcomed the findings of the review from the Professional Standards Authority, which has a statutory duty to report to Parliament on the performance of the UK's ten health and social care regulators.

The GCC met all the Professional Standards Authority's 18 Standards of Good Regulation – the first time for five years that all of the benchmarks were met.

In the report the PSA highlighted how the GCC involved the chiropractic profession in the development and implementation of new Education Standards, with a greater emphasis on:

- patient-centred care
- equality, diversity, and inclusion
- collaborative and integrated working with other healthcare professionals

The PSA also recognised the GCC's commitment to equality, diversity, and inclusion (EDI), concluding "It is positive to see the progress it has made in implementing its action plan to date". The PSA particularly noted the thematic EDI review of fitness to practise cases closed by the Investigating Committee (IC) – and work done to address some of the findings of the review, including using a recent recruitment campaign to further diversify the pool of IC members.

## Risk management

The Council and executive worked to consider and understand better the risks the GCC faces operationally, and strategically - important as a significant programme of change and development is underway and public safety and protection must be maintained. The Council agreed arrangements for the management of risk which included:

- The review and approval of the strategic risk register in the year. The Council noted that the strategic and operational risk registers provided adequate assurances that the desired levels of mitigation were in place.
- The assessment and approval of the annual risk statement from the Audit and Risk Committee. The statement confirmed that the Committee was satisfied that the risk management policy and practices of the GCC were effectively being managed; that they were strengthened in the year under review; and they were achieving the desired risk mitigation results.
- The review and update of operational and corporate business continuity plans, identifying key risk exposures and mitigation strategies.

The Audit and Risk Committee review the risk register at each of its meetings. The Council carried out its review of the risk register in September and December 2023. Council undertook to review the register biannually in future in June and December. More information on the Audit and Risk Committee is available on page 32.



# Annual Governance Statement

We recognise that strong corporate governance is key to delivering our strategy, annual business plan, and achieving and maintaining a sustainable financial future. The Council is the core of our governance structure. It is supported by six statutory and three non-statutory committees.

The statutory committees are the Education Committee, Investigating Committee, Professional Conduct Committee, Health Committee, Health Appeals Tribunal, and the Registration Appeals Committee. The Council appoints the members of statutory committees.

The three non-statutory committees of the Council are the Audit and Risk Committee (ARC), Remuneration and Human Resources (RemHR) Committee and the Reappointments Committee (AC). Appointments to non-statutory committees are made in accordance with the terms of reference for those committees.

The Chair and members of the ARC, including the independent member, is appointed by the Chair of the GCC Council and such appointments are reported by the Chair to Council.

The members and the Chair of the RemHR Committee are appointed on the recommendation of the Chair of Council. The Chair of Council is an ex-officio member of the Committee but is not appointed as the Chair.

The membership of the Reappointments Committee is decided by the Chair of the Council on each occasion, and usually consists of two current Council Members who are not seeking reappointment at that time, along with one independent member.

## The Council

The Council ensures that the GCC carries out its core functions and sets the long-term strategy to fulfil its statutory responsibilities, as defined within the Act and other legislation. The annual business planning process identifies the activities and resources needed to meet the Council's strategic aims.

The Council is also responsible for ensuring that the GCC complies with any statutory or administrative requirements for the use of its funds. Council Members must ensure that all their decisions and actions safeguard the GCC's reputation and maintain public confidence in the regulation of the chiropractic profession. To achieve the highest levels of governance, the Council applies the Nolan Principles of Public Life and the Principles in the UK Corporate Governance Code to the conduct of its governance meetings and the organisation's operations.

The Council is comprised of 12 members and is headed by Mary Chapman, the Chair. The Chief Executive and Registrar is appointed by the Council and is accountable for delivering the strategy and the business plan. The Privy Council approves the appointment of Council members.

The Council met formally four times in March, June, September, and December 2023. Additional informal meetings were convened as necessary.

### Council membership for 2023

| Council member                     | Terms of appointment |            | Meetings attended |
|------------------------------------|----------------------|------------|-------------------|
| Mary Chapman (Chair)               | 01/08/2017           | 31/12/2023 | 4 of 4            |
| Jennifer Adams                     | 01/09/2021           | 31/08/2024 | 4 of 4            |
| Elisabeth Angier                   | 01/09/2021           | 31/08/2024 | 4 of 4            |
| Fergus Devitt                      | 01/02/2020           | 31/01/2028 | 3 of 4            |
| Steven Gould                       | 01/06/2016           | 31/05/2024 | 3 of 4            |
| Annie Newsam                       | 01/09/2020           | 31/08/2024 | 4 of 4            |
| Sharon Oliver (to July 2023)       | 01/08/2017           | 31/07/2023 | 2 of 2            |
| Ralph Pottie                       | 01/08/2017           | 31/07/2025 | 4 of 4            |
| Keith Richards                     | 01/08/2017           | 31/07/2025 | 4 of 4            |
| Carl Stychin (to January 2023)     | 31/01/2018           | 30/01/2023 | NA                |
| Keith Walker                       | 01/09/2020           | 31/08/2024 | 4 of 4            |
| Catherine Kelly (from March 2023)  | 01/03/2023           | 28/02/2027 | 4 of 4            |
| Aaron Porter (from August 2023)    | 01/08/2023           | 31/07/2027 | 2 of 2            |
| Samuel Guillemard (from June 2023) | 01/06/2023           | 31/05/2027 | 3 of 3            |

[Biographies of current Council members](#) are available on the GCC website.

## Statutory Committees

### Education Committee

The primary role of the Education Committee is to promote the highest standards of education and training in chiropractic and keep the provision made for that education and training under review.

The Committee approves or recognises UK based chiropractic degree courses and advises the Council on matters relating to education, training, CPD, examinations or tests of competence.

The Committee met three times in 2023, reporting to each meeting of the Council.

### Members of the Education Committee

| Committee Member | Member details               | Dates of Membership | Meetings attended |
|------------------|------------------------------|---------------------|-------------------|
| Sharon Oliver    | Council lay member and Chair | Until 31/07/23      | 2 of 2            |
| Catherine Kelly  | Council lay member           | From 01/03/23       | 3 of 3            |
|                  | and as Chair                 | from 01/08/23       |                   |
| Clare Allen      | External lay member          | All year            | 3 of 3            |
| Mike Barber      | External registrant member   | Until 01/06/23      | 1 of 1            |
| Philip Dewhurst  | External registrant member   | All year            | 3 of 3            |
| Sam Guillemard   | Council registrant member    | From 01/07/23       | 2 of 2            |
| Daniel Moore     | External registrant member   | From 01/07/23       | 2 of 2            |
| Aaron Porter     | Council lay member           | All year            | 3 of 3            |
| Ralph Pottie     | Council registrant member    | All year            | 3 of 3            |
| Keith Walker     | Council registrant member    | All year            | 3 of 3            |
| Carol Ward       | External lay member          | All year            | 3 of 3            |
| Jessica Watts    | External lay member          | From 01/08/23       | 1 of 1            |

### Appeals Committee

The Appeals Committee determines appeals against decisions by the Registrar. As no appeals were lodged during 2023 the Committee was not convened.

## Investigating Committee

The Investigating Committee's (IC) statutory role is to decide whether there is a case to answer regarding any complaint made to the GCC about a registered chiropractor. If the Investigating Committee determines that there is a case to answer, it will refer the complaint for a formal hearing before either the Professional Conduct Committee or the Health Committee (depending on the nature of the complaint).

If a chiropractor represents a danger to the public, the Investigating Committee can impose an Interim Suspension Order. This Order prevents the chiropractor from practising for two months while the complaint is investigated.

A minimum of two lay members (one sitting as panel chair) and one registrant member are present at each Investigating Committee meeting. A legal assessor also attends each meeting to provide advice on points of law and assist with drafting allegations for consideration by the Professional Conduct or Health Committees. All meetings are held in private.

The Council appoints members of the Investigating Committee following a recruitment or co-option process. In 2023 five lay members of the IC were appointed as panel chairs. The Executive supports the overall Chair role in undertaking operational aspects such as recruitment, appraisal, and training of Committee members.

Investigating Committee members completed their appraisals in 2023, meeting the standard required to carry out their roles.

### Members of the Investigating Committee

| Chairs                | Registrant Members    | Lay Members       |
|-----------------------|-----------------------|-------------------|
| <b>Overall Chair:</b> | Paul Allison*         | Fahmina Begum*    |
| Jill Crawford         | Michael Barber        | Eileen Carr       |
| <b>Lay Chairs:</b>    | Laura Beaumont-Perry* | Rebecca Channon   |
| Eileen Carr           | Faye Deane*           | Jill Crawford     |
| Rama Krishnan*        | Alison Eaves-Lai*     | Julia Cutforth*   |
| Andrew Macnamara*     | Robert Fish           | Fran Gillon       |
| Asmita Naik           | Sara Glithro          | Scott Handley*    |
| Lubna Shuja           | Daniel Heritage       | Rama Krishnan*    |
| Nilla Varsani         | Christopher Julian*   | Andrew Macnamara* |
| Helen Wagner*         | Suzanne Le Voi*       | Emma Moir*        |
| Tehniat Watson*       | Daniel Ruby           | Elizabeth Murphy* |
| Peter Wrench*         | Mark Stamper-Webster* | Asmita Naik       |
|                       | Fay Waiting*          | Gillian Seager*   |
|                       |                       | Lubna Shuja       |
|                       |                       | Leanne Silvestro* |
|                       |                       | Nilla Varsani     |
|                       |                       | Lynne Vernon      |
|                       |                       | Helen Wagner*     |
|                       |                       | Tehniat Watson*   |
|                       |                       | Miranda Winram    |
|                       |                       | Peter Wrench*     |

\*from September 2023

## Professional Conduct Committee

The Professional Conduct Committee (PCC) adjudicates on complaints against chiropractors that are referred to it by the Investigating Committee (IC). If it decides that a complaint against a chiropractor is well-founded, the PCC may take one of the following steps:

- Admonish the chiropractor
- Impose a conditions of practice order
- Suspend the chiropractor’s registration for a specified period
- Remove the chiropractor’s name from the register.

Each PCC panel comprises one registrant and two lay members, with a lay member acting as Chair. Committee members are appointed by the Council, following a recruitment or co-option process. A legal assessor is present to advise the Committee on points of law and a stenographer to record a transcript of the case.

An overall Chair role is appointed and supported by the executive in undertaking operational aspects such as recruitment, appraisal, and training of Committee members. The overall Chair of the PCC also reports on the Committee’s activities to Council in March each year.

Professional Committee members completed their appraisals in 2023, meeting the standard required to carry out their roles.

## Health Committee

The Health Committee considers any allegation that the Investigating Committee has referred regarding a chiropractor’s fitness to practise due to their physical or mental health.

If the Health Committee decides that such an allegation is well-founded, it will take one of the following steps:

- Impose a conditions of practice order
- Suspend the chiropractor’s registration for a specified period

Members of the Health Committee and the Professional Conduct Committee are the same and may sit on either Committee. The Health Committee did not sit in 2023.

## Members of the Professional Conduct Committee and Health Committee

| Chairs                | Registrant Members | Lay Members      |
|-----------------------|--------------------|------------------|
| <b>Overall Chair:</b> | Ceri Edwards       | Claire Bonnet    |
| Claire Bonnet         | Julie McKay        | Michael Glickman |
| <b>Lay Chairs:</b>    | Laura Metcalfe     | Suzanna Jacoby   |
| Rachel O’Connell      | Andrew Miles       | Ann McKechin     |
| Derek McFaull         | Kenneth Young      | Derek McFaull    |
| John Walsh            |                    | Rachel O’Connell |
|                       |                    | Amanda Orchard   |
|                       |                    | Hannah Poulton   |
|                       |                    | Julie Stone      |
|                       |                    | Carolyn Tetlow   |
|                       |                    | John Walsh       |
|                       |                    | Yvonne Walsh     |

## Health Appeals Tribunal

A registrant may appeal against a decision of the Health Committee to the Health Appeals Tribunal. No such appeals were made during 2023.

## Non-statutory committees

### The Audit and Risk Committee

The Council delegates some of its powers to the Audit and Risk Committee. The Committee's delegated powers include overseeing the relationship with the external auditors – including recommending their appointment, re-appointment, and removal to Council; reviewing and recommending the annual accounts to Council; reviewing the findings of the annual audit; reviewing the whistleblowing arrangements; overseeing the internal controls and risk management systems; reviewing and monitoring the timeliness and integrity of the GCC financial reporting arrangements. The Chief Executive and Registrar attends each meeting along with the Director of Corporate Services. Other Executive Directors attend once per year presenting an assessment of risks in their Directorate. The Chair of the Committee provides reports at each meeting of the Council. The Committee met three times in March, May, and November 2023.

#### Members of the Audit and Risk Committee

| Committee Member      | Member details              | Dates of Membership | Meetings attended |
|-----------------------|-----------------------------|---------------------|-------------------|
| Fergus Devitt (Chair) | Council lay member          | All year            | 3 of 3            |
| Elisabeth Angier      | Council registrant member   | All year            | 3 of 3            |
| Jennifer Adams        | Council lay member          | All year            | 3 of 3            |
| Shelagh Kirkland      | Independent external member | All year            | 3 of 3            |

### Remuneration and Human Resources Committee

The Remuneration and Human Resources Committee oversees the remuneration, benefits, and terms of service for the Chief Executive and senior management team and sets all GCC employees' overall remuneration framework. The Committee takes an overview of the people strategy and key policies.

The Committee advises the Council on remuneration policy for the Chair and members of Council and members of the statutory and non-statutory committees of the GCC.

The Committee met three times in April, July, and November 2023.

#### Members of the Remuneration and HR Committee

| Committee Member     | Member details              | Dates of Membership | Meetings attended |
|----------------------|-----------------------------|---------------------|-------------------|
| Steven Gould (Chair) | Council lay member          | All year            | 3 of 3            |
| Mary Chapman         | Chair of Council            | All year            | 2 of 3            |
| Annie Newsam         | Council registrant member   | All year            | 3 of 3            |
| Keith Richards       | Council lay member          | All year            | 3 of 3            |
| Andrea Sillars       | Independent external member | All year            | 3 of 3            |



# Financial report and accounts

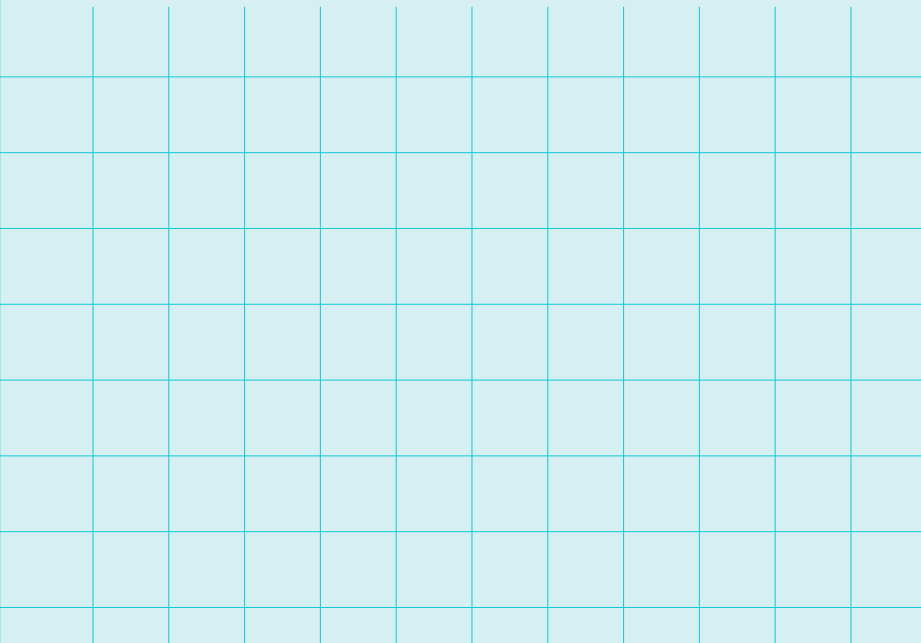
For the year ended 31 December 2023.

Presented to Parliament pursuant to sections 41A and 41(5) of the Chiropractors Act 1994, as amended by The Health Care and Associated Professions (Miscellaneous Amendments) Order 2008.

The General Chiropractic Council (GCC) is the independent regulator of UK chiropractors. The GCC is accountable to Parliament and subject to scrutiny by the Professional Standards Authority (PSA). The statutory duty of the GCC is to develop and regulate the profession of chiropractic, thereby protecting patients and the public.

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# Financial review

## Achieving and maintaining financial sustainability

### Financial strategy

In 2018, the Council resolved to move the finances of the GCC to a more sustainable footing, following several years of running deficits. The aim of the financial sustainability plan was to work towards achieving at least a balanced budget position by December 2021. The implementation of the strategy commenced on 1 January 2019. We are pleased to report that the strategy was achieved in 2022 with a headline surplus (i.e. surplus before gains on investments and taxation) of £72k. In the 2023 financial year, we achieved a headline surplus of £55k.

Council approved the 2023-2025 financial strategy in June 2022. The agreed strategy stipulated the achievement of an annual budget surplus of at least 1.5% from 1 January 2023. The strategy further confirmed the target achievement of at least a 2% budgeted surplus margin for projects undertaken to be delivered from 1 January 2023. With the full implementation of the revenues and costs optimisation plans in the financial strategy, the Council expects to generate reasonable levels of sustainable surplus each year between 2023 and 2025. The annual surplus retention target for the 2023 financial year was achieved.

### Financial disciplines

High standards of financial accountability and probity continued to be maintained during the year. Budget responsibility is delegated to senior staff, using the monthly management accounts to track financial performance and take corrective actions. A mid-year forecast of financial activities (i.e. a review of the original budget) was undertaken and considered by Council at its meeting in June to ensure the financial targets set at the start of the financial year remained viable.

### Investment strategy

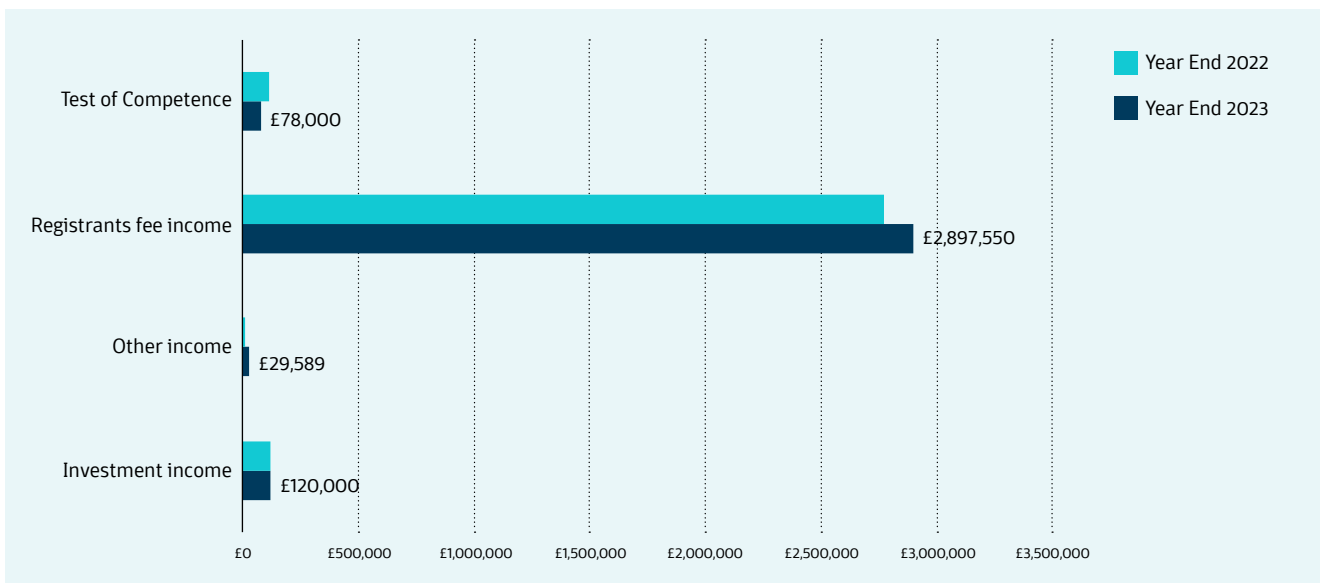
The Council closely monitored its investment strategy during the year. In line with good practice, Council conducts a formal review of the management of the investment portfolio every three to five years. Council also undertakes a review of the performance of the portfolio at its quarterly meetings.

## Operating results for the year

The operating headline results before movements on investment income for the year (i.e. total income less expenditure) show a surplus of £55k (2022: £72k).

### Total income

We earned a total income of £3.125m from the following sources during the 2023 financial year (2022: £3.014m).

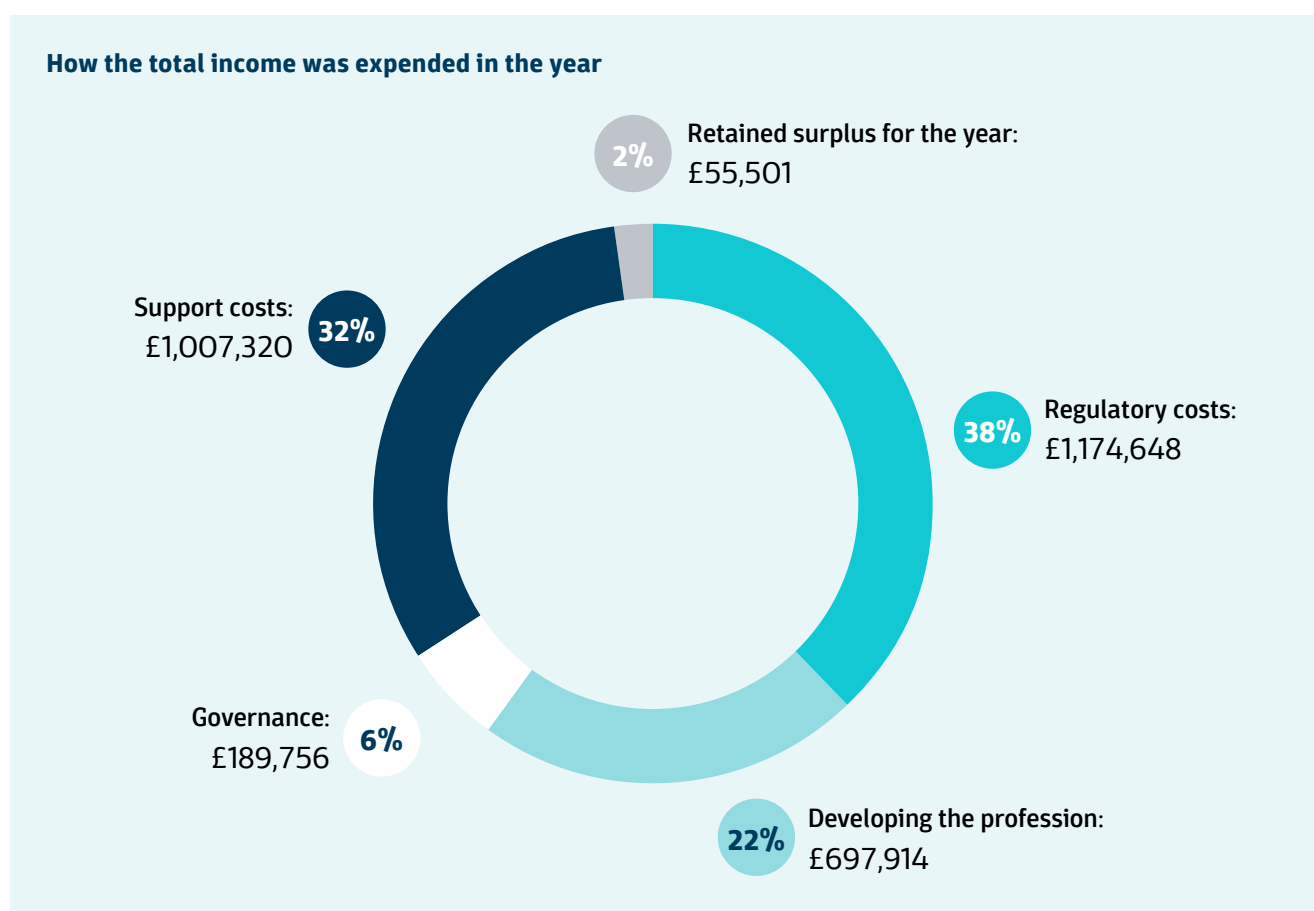


Of the 2023 total income, registrant fees represented 93% (£2.9m), with investment and other income making up the balance of 7% (£228k). In the prior year, registrant fees contributed 92% (£2.8m) of the total income and other sources amounted to 8% (£240k).

Total income increased by 3.7% (£111k) from £3.014m to £3.125m in the year. The growth in income in the year is due to the increased number of annual and initial registrants, restorations, and other income.

### How the total income was utilised in the year

The total operating costs in the year was £3.070m (2022: £2.942m). The table graph below shows how the total income was expended during the year.



As can be seen from the above pie chart, 60% (£1.872m) of our annual income was expended directly on the regulation and development of the profession. Governance accounted for 6% (£190k), support costs (32%, £1.008m) and the balance of £55k (2%) represented the operating surplus realised in the year and retained in the general reserve.

The total supports costs are comprised of technology (£177k), human resources (£69k), property (£239k), support staff salaries and shared office costs (£523k).

### Movements on investments and taxation

The listed investments performed well during the year with an increase in value by £75k (1.7%) from £4.461m as of 31 December 2022 to £4.535m on 31 December 2023.

After allowing for the movements on investments and taxation charge in the year, the net surplus at the end of the financial year is £121k (2022: net deficit of £229k).

## Going concern

The members of the Council consider the organisation is a going concern following the review of the GCC's reserves, cashflow forecasts and budgets for at least the next 12 months. The Council has general, designated, restricted and revaluation reserves of £3.401m as of December 2023 (2022: £3.280m).

## Reserves policy

The Council has agreed an overall reserves policy which comprises unrestricted and restricted funds. Unrestricted funds are further divided into general reserve, designated reserve, and revaluation reserve. The restricted funds arise from where the donor has placed restrictions on how the funds may be used. Currently, the GCC has one restricted fund. Designated funds represent those funds set aside for major projects which do not form part of the day-to-day activities of the GCC.

The Council agreed a reserves policy in March 2019. The policy is to hold free reserve (unrestricted funds less fixed assets) which are equivalent to 6 months' unrestricted budgeted annual operating costs of £1.630m (2022: £1.410m). The funds are to be held in the general reserve. The Council has no restrictions on the use of these funds for the carrying out of its statutory duties. As of 31 December 2023, the 6 months' free reserve target was achieved.

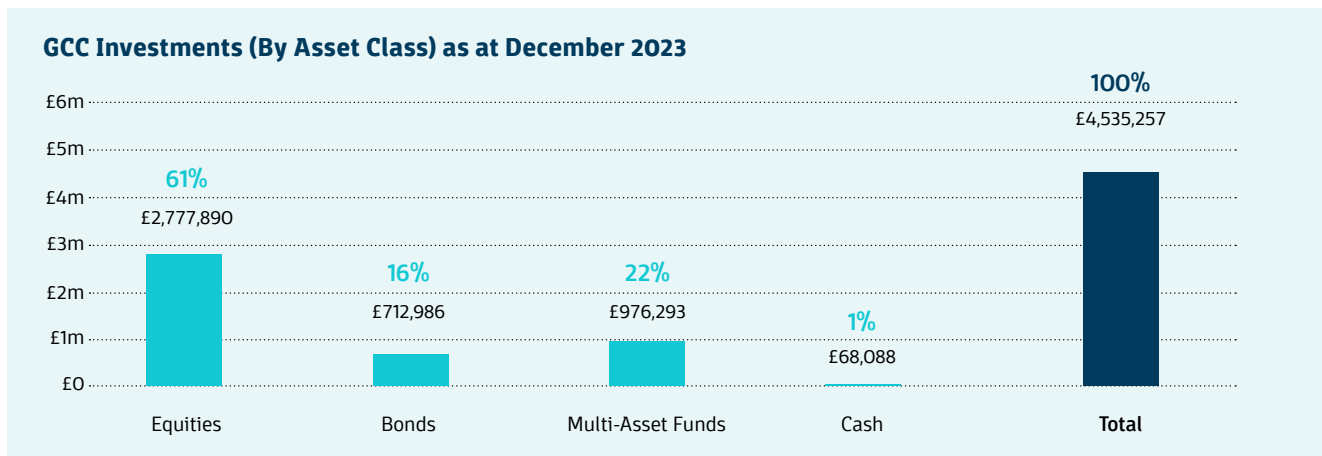
The level of free reserve required is reviewed annually by the Audit and Risk Committee and recommended to the Council for consideration and agreement.

The total reserves held on 31 December 2023 was £3.401m (2022: £3.280m). Of this, £1.630m is held in General Reserve, £1.159m in Designated Reserve, £0.585m in Revaluation Reserve and £0.027m in the Restricted Reserve. The Council confirms that the required level of free reserve was achieved at the end of this financial year.

## Investment policy and performance

The Council maintained its investment strategy, which it last reviewed in 2020, of preserving capital in real terms, earning annual income of CPI plus 3% (approximately £120k per year) with an effective medium risk appetite. The Council also continued to seek ethical investment opportunities, via its investment advisers and managers, throughout the year.

The total market value of the portfolio was £4,535,257 as at 31 December 2023. The assets and their values are broadly divided into equities, bonds, multi-assets, and cash. These are represented in the graph below.



The investment portfolio generated a total return of 4.5% against the agreed GCC (internal) benchmark of 6.7% (i.e. CPI plus 3%) during the year (2022: portfolio return, -6.2% against the benchmark of 13.5%).

The unrealised losses in the year were £30k and the realised gains amounted to £126k. The combined losses give total gains of £96k (2022: net investment losses of £401k).

The fund managers benchmark the overall performance of the portfolio against the Asset Risk Consultants' (ARC) Index.

## Auditor

### Statement as to the disclosure of information to the Auditor

The members of the Council at the date of approval of this report of the Council confirm that, so far as each of them is aware, there is no relevant audit information of which the Council's auditor is unaware and the members of the Council have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

### Members' responsibilities in the preparation of financial statements

The members of the Council are responsible for preparing the Report of the Council and the Financial Statement in accordance with applicable law and regulations.

The Chiropractors Act 1994, as amended, requires the members of the Council to prepare financial statements for each financial year, which give a true and fair view of the General Chiropractic Council's state-of-affairs at the year-end and of its surplus or deficit for the financial year. In preparing those financial statements the members are required to:

- Select suitable accounting policies and then apply them consistently
- Make judgments and estimates that are reasonable and prudent
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Council will continue in operation.

The members are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Council and to enable them to ensure that the financial statements comply with the requirements of the Chiropractors Act 1994, as amended. They are also responsible for safeguarding the assets of the Council, and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The members have sought assurance from the Chief Executive that there are no other matters which require disclosure in relation to these statements.

The members are responsible for the maintenance and integrity of the corporate and financial information on the Council's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Council on 20 March 2024 and signed on its behalf by:



**Jonathan McShane**  
Chair, General Chiropractic Council

# Independent auditor's report to the members of the General Chiropractic Council

## Opinion

We have audited the financial statements of General Chiropractic Council for the year ended 31 December 2023 which comprise Income and Expenditure Account, the Balance Sheet, the Statement of Cash Flow, and notes to the financial statements, including a summary of 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 General Chiropractic Council's affairs as at 31 December 2023 and of the net movement in funds, including the income and expenditure, for the year then ended
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- have been prepared in accordance with the requirements of the Chiropractors Act 1994.

## Basis for opinion

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 General Chiropractic Council 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 members' 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 General Chiropractic Council'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 members with respect to going concern are described in the relevant sections of this report.

## Other information

The members are responsible for the other information. The other information comprises the information included in the Report of the 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

In the light of the knowledge and understanding of the General Chiropractic Council and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Council.

## Responsibilities of members of the Council for the financial statements

As explained more fully in the members' responsibilities statement set out on page 40, the members of the Council 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 members are responsible for assessing the General Chiropractic Council'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 members either intend to liquidate the General Chiropractic Council 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:

### Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud

Based on our understanding of the General Chiropractic Council, we identified that the principal risks of non-compliance with laws and regulations relates to the Chiropractors Act 1994, 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 the Chiropractors Act 1994 and the application of FRS 102, income tax and payroll tax.

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:

- Enquiries of management regarding correspondence with regulators and tax authorities

- 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 journals, in particular journal entries posted with unusual account combinations, round sum amounts and postings by unusual users or with unusual descriptions
- 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](http://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 members, as a body, in accordance with the Chiropractors Act 1994. Our audit work has been undertaken so that we might state to the members 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 General Chiropractic Council and the members as a body, for our audit work, for this report, or for the opinions we have formed.

Haysmacintyre LLP

Statutory Auditor

10 Queen Street Place

London, EC4R 1AG

*Haysmacintyre LLP*

Date: 27 March 2024

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

# 2023 Financial Statements

## Income and expenditure for the year ended 31st December 2023

|   | Notes | 31 Dec 2023<br>£ | 31 Dec 2022<br>£ |
|---|-------|------------------|------------------|
| <b>INCOME</b>   |       |                  |                  |
| Registration fees - new registration                                  |       | 179,850          | 190,650          |
| Annual retention  |       | 2,689,950        | 2,547,200        |
| Other fees  | 1     | 27,750           | 36,000           |
| Bank interest receivable  |       | 24,689           | 4,374            |
| Investment Income   | 3     | 120,000          | 120,000          |
| Test of Competence fees   |       | 78,000           | 112,000          |
| Other income  |       | 4,900            | 3,862            |
| <b>TOTAL INCOME</b>   |       | <b>3,125,139</b> | <b>3,014,086</b> |
| <b>EXPENDITURE</b>  |       |                  |                  |
| Shared Costs  | 5     | 1,007,997        | 991,724          |
| Regulatory Costs  | 6     | 1,174,648        | 1,216,172        |
| Development Costs   | 7     | 697,914          | 612,499          |
| Governance Costs  | 8     | 189,756          | 122,153          |
| <b>TOTAL EXPENDITURE</b>  |       | <b>3,070,315</b> | <b>2,942,548</b> |
| <b>OPERATING SURPLUS BEFORE TAXATION AND MOVEMENTS ON INVESTMENTS</b> |       | <b>54,824</b>    | <b>71,538</b>    |
| Gains/(losses) on investments   | 11    | 96,119           | (400,570)        |
| <b>(DEFICIT)/SURPLUS BEFORE TAXATION</b>                              |       | <b>150,943</b>   | <b>(329,032)</b> |
| Taxation  | 9, 15 | (30,072)         | 99,994           |
| <b>(DEFICIT)/SURPLUS FOR THE PERIOD</b>                               |       | <b>120,871</b>   | <b>(229,038)</b> |

The operating surplus for the period arises from the Council's continuing activities.

The notes on pages 45-55 form part of these financial statements.

## Balance Sheet as at 31st December 2023

|  | Notes | 31 Dec 2023<br>£ | 31 Dec 2022<br>£ |
|--|-------|------------------|------------------|
| <b>FIXED ASSETS</b>                          |       |                  |                  |
| Tangible assets                              | 10    | -                | -                |
| Investments                                  | 11    | 4,535,256        | 4,460,651        |
| <b>TOTAL FIXED ASSETS</b>                    |       | <b>4,535,256</b> | <b>4,460,651</b> |
| <b>CURRENT ASSETS</b>                        |       |                  |                  |
| Debtors                                      | 13    | 50,568           | 43,746           |
| Cash at bank                                 |       | 2,280,429        | 2,123,351        |
|  |       | 2,330,997        | 2,167,097        |
| <b>CURRENT LIABILITIES</b>                   |       |                  |                  |
| Amounts falling due within one year          | 14    | (3,277,437)      | (3,132,545)      |
| <b>NET CURRENT LIABILITIES</b>               |       | <b>(946,440)</b> | <b>(965,448)</b> |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       | <b>3,588,816</b> | <b>3,495,203</b> |
| <b>CREDITORS</b>                             |       |                  |                  |
| Provisions and other liabilities             | 15    | (187,735)        | (214,993)        |
| <b>TOTAL ASSETS LESS TOTAL LIABILITIES</b>   |       | <b>3,401,081</b> | <b>3,280,210</b> |
| <b>FUNDS OF THE COUNCIL</b>                  |       |                  |                  |
| General reserve                              | 16    | 1,629,698        | 1,410,000        |
| Designated reserve                           | 16    | 1,163,836        | 1,232,267        |
| Revaluation reserve                          | 16    | 580,498          | 603,844          |
| Restricted reserve                           | 2, 16 | 27,049           | 34,099           |
| <b>TOTAL FUNDS</b>                           |       | <b>3,401,081</b> | <b>3,280,210</b> |

Approved and authorised for issue by the members of the Council on 20 March 2024, and signed on their behalf by:



Jonathan McShane  
Chair, General Chiropractic Council

The notes on pages 45-55 form part of these financial statements.

## Statement of cash flows for the year ended 31st December 2023

|   | 31 Dec 2023<br>£  | 31 Dec 2022<br>£ |                    |
|---|-------------------|------------------|--------------------|
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>         |                   |                  |                    |
| <b>(Deficit)/surplus for the financial year</b>     | <b>120,871</b>    | <b>(229,038)</b> |                    |
| Adjustments for:                                    |                   |                  |                    |
| Dividends and interest receivable                   | (144,689)         | (124,374)        |                    |
| Depreciation of tangible assets                     | -                 | -                |                    |
| Remeasurements (pension deficit)                    | (520)             | (960)            |                    |
| Movement on revaluation of investments              | (96,119)          | 400,570          |                    |
| Tax charge/(credit)                                 | 30,072            | (99,994)         |                    |
| Tax Paid  | (6,745)           | (11,537)         |                    |
| (Increase) /decrease in debtors                     | (6,822)           | (3,310)          |                    |
| Increase in creditors                               | 154,971           | 288,891          |                    |
| <b>NET CASH GENERATED FROM OPERATING ACTIVITIES</b> | <b>(9,125)</b>    | <b>220,248</b>   |                    |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>         |                   |                  |                    |
| Sale of investments                                 | 1,278,143         | 1,214,488        |                    |
| Purchase of investments                             | (1,262,572)       | (1,160,207)      |                    |
| (Increase)/decrease in accrued investment income    | 782               | (652)            |                    |
| Dividends and interest received                     | 137,528           | 112,830          |                    |
| <b>NET CASH GENERATED FROM INVESTING ACTIVITIES</b> | <b>153,881</b>    | <b>166,459</b>   |                    |
| Net increase in cash and cash equivalents           | 144,756           | 386,707          |                    |
| Cash and cash equivalents at beginning of year      | 2,163,215         | 1,776,509        |                    |
| <b>Cash and cash equivalents at end of year</b>     | <b>2,307,972</b>  | <b>2,163,216</b> |                    |
| <b>CASH AT BANK AND IN HAND</b>                     |                   |                  |                    |
| Balance at bank                                     | 2,280,429         | 2,123,351        |                    |
| Balance held by investment managers                 | 27,543            | 39,865           |                    |
| <b>Cash and cash equivalents at end of year</b>     | <b>2,307,972</b>  | <b>2,163,216</b> |                    |
| <b>ANALYSIS OF CHANGES IN NET DEBT</b>              |                   |                  |                    |
|   | <b>1 Jan 2023</b> | <b>Cashflows</b> | <b>31 Dec 2023</b> |
|   | <b>£</b>          | <b>£</b>         | <b>£</b>           |
| <b>Cash and cash equivalents at end of year</b>     |                   |                  |                    |
| Balance at bank                                     | 2,123,350         | 157,079          | 2,280,429          |
| Balance held by investment managers                 | 39,865            | (12,322)         | 27,543             |
| <b>Total</b>  | <b>2,163,215</b>  | <b>144,757</b>   | <b>2,307,972</b>   |

The notes on pages 45-55 form part of these financial statements.

# Notes to the accounts

## Accounting policies

### Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102 ("FRS 102"), the Financial Reporting Standard applicable in the United Kingdom and the Republic of Ireland.

In preparing these financial statements, management has made judgements, estimates and assumptions that affect the application of the GCC's accounting policies and the reported assets, liabilities, income and expenditure and the disclosures made in the financial statements. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The financial statements have been prepared on a going concern basis. Members of the Council have reviewed the GCC's reserve, cashflow forecasts and budgets for at least the next 12 months and based on their assessment consider the going concern status to be appropriate.

### Critical estimates and judgements

There are no estimates or judgements that are significant enough to require separate disclosure, where they are not already covered by a note to these accounts or an existing accounting policy.

### Income

Registration fees, annual retention fees, other income and letting income are recognised on an accrual's basis according to the period to which it relates.

Bank deposit interest is credited on a received basis.

### Financial instruments

The GCC only 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 their settlement value.

### Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

### Basis for recognising liabilities

Resources expended are included on an accrual's basis. All liabilities are recognised as soon as there is a legal or constructive obligation committing the organisation to that expenditure.

### Provision for liabilities

Provisions are recognised when the organisation has a present legal or constructive obligation as a result of a past event. They are recognised when it is probable that a transfer of economic benefit will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

### Tangible fixed assets

Tangible fixed assets are stated at historical cost less depreciation. A register is maintained for items of land, buildings, fixed plant, machinery, and equipment with a cost of £2,500 or more.

### Depreciation

Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write each asset down to its estimated residual value evenly over its expected useful life, as follows:

- Freehold buildings over 50 years
- Computer equipment over 3 years
- Furniture & office equipment over 5 years
- Software development costs over 5 years
- Leasehold over the period of the lease

All assets are written off a year after they have been fully depreciated.

## Current and deferred tax

The GCC's corporation tax is assessed on its investment income including gains on disposals of securities. All other surpluses are exempt from tax under the mutual trading rules.

Deferred tax is recognised in respect of all timing differences that have originated, but not reversed at the balance sheet date, where transactions or events that result in an obligation to pay more tax in the future, or a right to pay less tax in the future, have occurred at the balance sheet date. Timing differences are differences between the GCC's taxable profits, and its results as stated in the financial statements.

Deferred tax is measured at the average tax rates that are expected to apply in the periods in which timing differences are expected to reverse, based on tax rates and laws that have been enacted, or substantially enacted, by the balance sheet date. Deferred tax is measured on a non- discounted basis.

## Investments

Investments are a form of basic financial instruments and are initially shown in the financial statements at fair value. Movements in the fair values of investments are shown as unrealised gains and losses in the income and expenditure account.

## Employee benefits

*Short term benefits* – Short-term benefits including holiday pay are recognised as an expense in the period in which the service is received.

*Employee termination benefits* - Termination benefits are accounted for on an accrual basis and in line with FRS 102.

*Pension contributions* - The GCC makes payments on behalf of certain employees into defined contribution pension schemes. The assets of the schemes are held separately from those of the Council, being invested with independent insurance companies.

## Post balance sheet events

There are no matters to report as post balance sheet events.

| <b>NOTE 1:</b> | <b>OTHER FEES</b>            | <b>2023</b>   | <b>2022</b>   |
|----------------|------------------------------|---------------|---------------|
|                |                              | <b>£</b>      | <b>£</b>      |
|                | Restoration fee              | 18,950        | 25,600        |
|                | Non-Practising to Practising | 8,800         | 10,400        |
|                |                              | <b>27,750</b> | <b>36,000</b> |

| <b>NOTE 2:</b> | <b>DEPARTMENT OF HEALTH GRANT</b> | <b>2023</b>   | <b>2022</b>   |
|----------------|-----------------------------------|---------------|---------------|
|                |                                   | <b>£</b>      | <b>£</b>      |
|                | Balance brought forward           | 34,099        | 37,849        |
|                | Income                            | -             | -             |
|                | Expenditure                       | (7,050)       | (3,750)       |
|                |                                   | <b>27,049</b> | <b>34,099</b> |

The GCC received a grant from the Department of Health to enable the Council to develop a risk proportionate system of continuous Fitness to Practise (Revalidation) for chiropractors.

| <b>NOTE 3:</b> | <b>INVESTMENT INCOME</b>  |
|----------------|---|
|                | The investment income of £120k per annum relates to bank interest, dividends, and other receivables from the investment portfolio. The initial investment of £4 million was made in 2013. The valuation as at 31 December 2023 was £4,535,256 (2022: £4,460,651). |

| <b>NOTE 4:</b> | <b>STAFF COSTS</b>  | <b>2023</b>      | <b>2022</b>      |
|----------------|---|------------------|------------------|
|                | The average monthly number of persons (excluding the members) employed by the Council during the year was as follows: | 16.4             | 15.7             |
|                |   | <b>2023</b>      | <b>2022</b>      |
|                |   | <b>£</b>         | <b>£</b>         |
|                | Staff costs for the above persons:  |                  |                  |
|                | Wages and salaries  | 854,690          | 792,981          |
|                | Social security costs   | 97,836           | 94,911           |
|                | Pensions costs  | 85,944           | 78,335           |
|                | Temporary staff costs   | 41,390           | 57,270           |
|                | Staff recruitment costs   | 14,094           | 34,605           |
|                | Legal Advice  | 11,486           | -                |
|                |   | <b>1,105,440</b> | <b>1,058,103</b> |

The Council members delegate the day-to-day running of the GCC to the Senior Executive Team which is made up of the Chief Executive and Registrar and three Directors. These individuals are considered as key management staff and their total remuneration and benefits for the year was £431,958 (2022: £419,829) and pension contributions in the year of £38,015 (2022: £36,607).

As the GCC is a relatively small regulator, it is not possible to designate each employee solely to one area of activity. Employees who provide core services also work in other areas of activities but have been included in the "Shared Costs" category in the Income and Expenditure account.

| <b>NOTE 5:</b> | <b>SHARED COSTS</b>                  | <b>2023</b>      | <b>2022</b>    |
|----------------|--------------------------------------|------------------|----------------|
|                |                                      | <b>£</b>         | <b>£</b>       |
|                | Chief Executive & Registrar's office | 185,972          | 163,831        |
|                | Technology                           | 177,436          | 160,818        |
|                | HR                                   | 69,138           | 55,217         |
|                | Corporate Services                   | 336,709          | 328,807        |
|                | Property                             | 238,741          | 283,051        |
|                |                                      | <b>1,007,997</b> | <b>991,724</b> |

An allowance for the potential office renewal and dilapidation costs was included in the 2022 property costs.

| <b>NOTE 6:</b> | <b>REGULATORY COSTS</b>        | <b>2023</b>      | <b>2022</b>      |
|----------------|--------------------------------|------------------|------------------|
|                |                                | <b>£</b>         | <b>£</b>         |
|                | Fitness to Practise (FtP) Team | 380,336          | 350,787          |
|                | Investigating Committee        | 192,523          | 205,756          |
|                | Other FtP                      | 38,634           | 38,861           |
|                | Professional Conduct Committee | 534,076          | 599,721          |
|                | Section 32 investigations      | 29,079           | 21,047           |
|                |                                | <b>1,174,648</b> | <b>1,216,172</b> |

The regulatory costs are activity-driven, so costs increase or decrease in line with the level of activity in the year.

| <b>NOTE 7:</b> | <b>DEVELOPMENT COSTS</b> | <b>2023</b>    | <b>2022</b>    |
|----------------|--------------------------|----------------|----------------|
|                |                          | <b>£</b>       | <b>£</b>       |
|                | Policy team              | 422,246        | 428,452        |
|                | Communications           | 165,547        | 52,837         |
|                | Quality assurance        | 36,449         | 29,123         |
|                | Test of competence       | 61,830         | 88,296         |
|                | Education Committee      | 11,842         | 13,791         |
|                |                          | <b>697,914</b> | <b>612,499</b> |

The 2023 costs are higher than the prior year mainly because of increased in Communications support retainer and EDI consultancy cost.

| <b>NOTE 8:</b> | <b>GOVERNANCE COSTS</b>                  | <b>2023</b>    | <b>2022</b>    |
|----------------|--|----------------|----------------|
|                |  | <b>£</b>       | <b>£</b>       |
|                | Council                                  | 186,864        | 117,877        |
|                | Remuneration and Audit & Risk Committees | 2,892          | 4,276          |
|                | Other Committees                         | -              | -              |
|                |  | <b>189,756</b> | <b>122,153</b> |

Council members' annual salary increased to £7,800 (2022: £6,650), with Chair of Council being remunerated at £27,000 (2022: £23,000) per annum. Committee Chairs receive an additional £2k per annum.

The 2023 costs are higher than those expended in 2022 because of the upward review of the Council salaries (last reviewed in 2013) and the recruitment of the new Chair of Council. The new Chair, Jonathan McShane, was appointed by the Privy Council in December 2023, effective 01 January 2024.

| NOTE 9: | TAXATION  | 2023<br>£       | 2022<br>£        |
|---------|---|-----------------|------------------|
|         | <b><i>Analysis of tax charge/(credit) for the period</i></b>                |                 |                  |
|         | <i>Current tax</i>  |                 |                  |
|         | UK corporation tax at 23.52% (PY:19.00%)                                    | 46,023          | 6,775            |
|         | Total current tax charge  | 46,023          | 6,775            |
|         | Deferred tax – origination and reversal of timing differences               | (15,920)        | (81,144)         |
|         | Effect of tax rate change on opening balance                                | (31)            | (25,625)         |
|         | Total deferred tax (credit)/charge  | <b>(15,920)</b> | <b>(106,769)</b> |
|         | <b>Tax charge/(credit) on profit on ordinary activities</b>                 | <b>30,072</b>   | <b>(99,994)</b>  |
|         | <b><i>Provision for deferred tax</i></b>                                    |                 |                  |
|         | Capital gains/ (losses)   | 147,963         | 163,883          |
|         | <i>Movement in provision:</i>   |                 |                  |
|         | Provision at start of period  | 163,883         | 270,652          |
|         | Deferred tax charged in the P & L account for the period                    | (15,920)        | (106,769)        |
|         | <b>Provision at end of period</b>   | <b>147,963</b>  | <b>163,883</b>   |
|         | <b><i>Reconciliation of tax charge</i></b>                                  |                 |                  |
|         | Profits on ordinary activities before tax                                   | 150,943         | (329,032)        |
|         | Tax on profit on ordinary activities at standard CT rate of 23.52% (PY:19%) | 35,503          | (62,427)         |
|         | <i>Effects of:</i>  |                 |                  |
|         | Fixed asset differences   | -               | -                |
|         | Expenses not deductible for tax purposes                                    | 732,902         | 635,252          |
|         | Income not taxable for tax purpose  | (729,697)       | (573,247)        |
|         | Exempt ABGH distributions   | (17,610)        | (16,372)         |
|         | Chargeable gains/(losses)   | 9,916           | (57,575)         |
|         | Remeasurement of deferred tax for changes in tax rates                      | (942)           | (25,625)         |
|         | <b>Tax charge/(credit) for the period</b>                                   | <b>30,072</b>   | <b>(99,994)</b>  |

It is the understanding of the members that the Council is only subject to UK Corporation Tax on its investment income, which includes bank interest receivable, and chargeable gains.

| <b>NOTE 10:</b> | <b>FIXED ASSETS</b> | <b>Computer<br/>equipment</b> | <b>Total</b>   |
|-----------------|---------------------|-------------------------------|----------------|
|                 | COST                |                               |                |
|                 | 1st January 2023    | 105,096                       | 105,096        |
|                 | Additions           | -                             | -              |
|                 | 31st December 2023  | <b>105,096</b>                | <b>105,096</b> |
|                 | DEPRECIATION        |                               |                |
|                 | 1st January 2023    | 105,096                       | 105,096        |
|                 | Charge              | -                             | -              |
|                 | 31st December 2023  | <b>105,096</b>                | <b>105,096</b> |
|                 | NET BOOK VALUE      | -                             | -              |

| <b>NOTE 11:</b> | <b>INVESTMENTS</b>   | <b>2023</b>      | <b>2022</b>      |
|-----------------|--|------------------|------------------|
|                 |  | <b>£</b>         | <b>£</b>         |
|                 | Market value as at 1st January   | 4,416,566        | 4,859,873        |
|                 | Additions at cost  | 1,262,572        | 1,160,208        |
|                 | Disposal proceeds  | (1,278,143)      | (1,214,488)      |
|                 | Unrealised (losses)/gains  | (23,346)         | (536,290)        |
|                 | Realised gains   | 126,626          | 147,263          |
|                 |  | <b>4,504,275</b> | <b>4,416,566</b> |
|                 | Cash   | 27,543           | 39,865           |
|                 | Accrued income   | 3,438            | 4,220            |
|                 | Market value as at 31 <sup>st</sup> December                             | <b>4,535,256</b> | <b>4,460,651</b> |
|                 | Historic book cost of investments<br>(excluding cash and accrued income) | <b>3,918,925</b> | <b>3,813,028</b> |

The net movement on the portfolio (excluding cash and accrued income) for 2023 was £87,709 (2022: (£443,306)).

The net realised gains of £96,119 on the 2023 SOFA is made up of the gross realised gains of £126,626 less unrealised (losses)/gains of £23,346 less £7,161 for the movement on the Investment Cash Account (for dividends, interests and income transferred from the portfolio). The Investment Cash Account is included in the market value of the investments.

The net realised losses of £400,570 on the 2022 SOFA is made up of the gross realised gains of £147,264 less unrealised losses of £536,290 less £11,544 for the movement on the Investment Cash Account (for dividends, interests and income transferred from the portfolio). The Investment Cash Account is included in the market value of the investments.

| <b>NOTE 12:</b> | <b>OPERATING LEASE COMMITMENTS</b> | <b>2023</b>     | <b>2022</b>     |
|-----------------|------------------------------------|-----------------|-----------------|
|                 |                                    | <b>Building</b> | <b>Building</b> |
|                 | Expiring:                          |                 |                 |
|                 | Under 1 year                       | 175,000         | 175,000         |
|                 | Between 2 – 5 years                | 86,781          | 88,219          |
|                 |                                    | <b>261,781</b>  | <b>263,219</b>  |

The GCC entered the new lease with effect from 3 July 2018. The lease is for a period of 6 years with a rental fee of £175,000 per annum. The future minimum payments are as above.

| <b>NOTE 13:</b> | <b>DEBTORS</b>                 | <b>2023</b>   | <b>2022</b>   |
|-----------------|--------------------------------|---------------|---------------|
|                 |                                | <b>£</b>      | <b>£</b>      |
|                 | Due within one year:           |               |               |
|                 | Trade debtors                  | 3,190         | 340           |
|                 | Other debtors                  | -             | 1,390         |
|                 | Prepayments and accrued income | 47,378        | 42,016        |
|                 |                                | <b>50,568</b> | <b>43,746</b> |

| <b>NOTE 14:</b> | <b>CREDITORS</b>                    | <b>2023</b>      | <b>2022</b>      |
|-----------------|-------------------------------------|------------------|------------------|
|                 |                                     | <b>£</b>         | <b>£</b>         |
|                 | Amounts falling due within one year |                  |                  |
|                 | Trade creditors                     | 79,644           | 70,073           |
|                 | Retention fees in advance           | 2,821,350        | 2,681,350        |
|                 | Other taxes and social security     | 38,525           | 44,475           |
|                 | Other creditors                     | 54,000           | 60,239           |
|                 | Accruals                            | 237,895          | 269,633          |
|                 | Corporation tax payable             | 46,023           | 6,775            |
|                 |                                     | <b>3,277,437</b> | <b>3,132,545</b> |

The 2023 creditors amount shows an increase of £96k over the 2022 figure. This is largely due to the increase in retention fee income receipts of £142k and the increase in the accruals for committed expenditure of £32k.

| <b>NOTE 15a:</b> | <b>PROVISIONS AND OTHER LIABILITIES</b> | <b>2023</b>    | <b>2022</b>    |
|------------------|---|----------------|----------------|
|                  |   | <b>£</b>       | <b>£</b>       |
|                  | Deferred tax liability                  | 147,963        | 163,883        |
|                  | Defined benefit pension liability       | Note 18        | 590            |
|                  | Provision for Dilapidations             | 39,182         | 50,000         |
|                  |   | <b>187,735</b> | <b>214,993</b> |

The deferred tax liability comprises potential capital gains tax on investments.

| <b>NOTE 15b: PROVISION FOR DILAPIDATIONS</b> | <b>2023</b>   | <b>2022</b>   |
|--|---------------|---------------|
|  | <b>£</b>      | <b>£</b>      |
| Balance at 1 January                         | 50,000        | -             |
| Addition in the year                         | -             | 50,000        |
| Utilised in the year                         | (10,818)      | -             |
| Balance at 31 December                       | <b>39,182</b> | <b>50,000</b> |

Of the £50k provision for dilapidations that was made in the 2022 accounts, £10,818 was used during the 2023 financial year.

| <b>NOTE 16: FUNDS</b>      | <b>Balance Brought Forward 01/01/23</b> | <b>Income</b>    | <b>Expenditure</b> | <b>Gains, Losses &amp; Transfers</b> | <b>Balance Carried Forward 31/12/23</b> |
|----------------------------|---|------------------|--------------------|--------------------------------------|---|
| General Reserve            | 1,410,000                               | 3,125,139        | (3,069,638)        | 164,197                              | 1,629,698                               |
| Designated Reserve         | 1,232,267                               | -                | (30,749)           | (37,681)                             | 1,163,836                               |
| Revaluation Reserve        | 603,844                                 | -                | -                  | (23,346)                             | 580,498                                 |
| Department of Health Grant | 34,099                                  | -                | -                  | (7,050)                              | 27,049                                  |
|                            | <b>3,280,210</b>                        | <b>3,125,139</b> | <b>(3,100,387)</b> | <b>96,119</b>                        | <b>3,401,081</b>                        |
| <b>NOTE 16: FUNDS</b>      | <b>Balance Brought Forward 01/01/22</b> | <b>Income</b>    | <b>Expenditure</b> | <b>Gains, Losses &amp; Transfers</b> | <b>Balance Carried Forward 31/12/22</b> |
| General Reserve            | 1,403,378                               | 3,014,086        | (2,942,080)        | (65,384)                             | 1,410,000                               |
| Designated Reserve         | 927,887                                 | -                | 99,526             | 204,854                              | 1,232,267                               |
| Revaluation Reserve        | 1,140,134                               | -                | -                  | (536,290)                            | 603,844                                 |
| Department of Health Grant | 37,849                                  | -                | -                  | (3,750)                              | 34,099                                  |
|                            | <b>3,509,248</b>                        | <b>3,014,086</b> | <b>(2,842,554)</b> | <b>(400,570)</b>                     | <b>3,280,210</b>                        |

**Reserves policy** – The Council has agreed an overall reserves policy which comprises unrestricted funds and restricted funds. Unrestricted funds are further divided into general reserve, designated reserve, and revaluation reserve. These are funds where the donor has placed restrictions on how the funds may be used. Currently, the GCC has one restricted reserve. Designated funds represent those funds set aside for major projects which do not form part of the day-to-day activities of the GCC.

**General reserve** – The Council agreed a reserves policy in March 2019. The policy is to hold free reserve (unrestricted funds less fixed assets) which is equivalent to 6 months' unrestricted annual operating costs. The funds are to be held in the general reserve. The Council has no restrictions on the use of these funds for the carrying out of its statutory duties. As at 31 December 2023, the 6 months' free reserves target was achieved at £1,630m.

**Designated reserve** – These are unrestricted funds that have been earmarked for purposes identified by the Council. The designated reserve is made up of two funds. These are the regulatory-related complaints fund (for unexpected increase in complaint volumes which is above normal trends such as was the case in 2018) and the fund to meet the additional operating costs required to deliver the annual business plan objectives should the normal annual income be insufficient to meet the planned costs in any given year. Therefore, if there is an occurrence of any such event, the Council has set aside the designated reserve to meet these potential financial challenges.

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**NOTE 16:** **Revaluation reserve** – The investments are shown at market value in the balance sheet and the revaluation reserve identifies the difference between the book value and market value on the last day of the financial year. It reflects the net gains or losses on investments. The balance will be reduced by any subsequent losses on the listed investments attributable to the revalued amount.

(continued)

**Restricted reserve** (Department of Health Grant) – The GCC received a grant from the Department of Health to enable the Council to develop a risk proportionate system of continuous Fitness to Practise (Revalidation) for chiropractors.

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**NOTE 17: PENSION COMMITMENTS**

The Council makes payments on behalf of the employees into defined contribution pension schemes. The assets of the schemes are held separately from those of the Council, being invested with independent insurance companies. The pension charge for the period is shown in Note 4 of the financial statements.

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**NOTE 18: PENSION LIABILITY - DEFINED CONTRIBUTION SCHEME**

**SCHEME: TPT Retirement Solutions – The Growth Plan**

The company participates in the scheme, a multi-employer scheme which provides benefits to some 638 non-associated participating employers. The scheme is a defined benefit scheme in the UK. It is not possible for the company to obtain sufficient information to enable it to account for the scheme as a defined benefit scheme. Therefore, it accounts for the scheme as a defined contribution scheme.

The scheme is subject to the funding legislation outlined in the Pensions Act 2004 which came into force on 30 December 2005. This, together with documents issued by the Pensions Regulator and Technical Actuarial Standards issued by the Financial Reporting Council, set out the framework for funding defined benefit occupational pension schemes in the UK.

The scheme is classified as a 'last-man standing arrangement'. Therefore, the company is potentially liable for other participating employers' obligations if those employers are unable to meet their share of the scheme deficit following withdrawal from the scheme. Participating employers are legally required to meet their share of the scheme deficit on an annuity purchase basis on withdrawal from the scheme.

A full actuarial valuation for the scheme was carried out at 30 September 2020. This valuation showed assets of £800.3m, liabilities of £831.9m and a deficit of £31.6m. To eliminate this funding shortfall, the trustee has asked the participating employers to pay additional contributions to the scheme as follows:

**Deficit contributions**

---

From 1 April 2019 to 30 September 2025: £3,312,000 per annum (payable monthly)

---

Unless a concession has been agreed with the trustee the term to 31 January 2025 applies.

Note that the scheme's previous valuation was carried out with an effective date of 30 September 2017. The valuation showed assets of £794.9m, liabilities of £926.4m and deficit of £131.5m. To eliminate this funding shortfall, the trustee has asked the participating employers to pay additional contributions to the scheme as follows:

**Deficit contributions**

---

From 1 April 2019 to 30 September 2025: £11,243,000 per annum (payable monthly and increasing by 3% each on 1st April)

---

The recovery plan contributions are allocated to each participating employer in line with their estimated share of the Series 1 and Series 2 scheme liabilities.

Where the scheme is in deficit and where the company has agreed to a deficit funding arrangement the company recognises a liability for this obligation. The amount recognised is the net present value of the deficit reduction contributions payable under the agreement that relates to the deficit. The present value is calculated using the discount rate detailed in these disclosures. The unwinding of the discount rate is recognised as a finance cost.

**NOTE 18:  
(continued)**

| <b>Present value of provision</b> |          | <b>31 Dec 2023<br/>(£s)</b> | <b>31 Dec 2022<br/>(£s)</b> | <b>31 Dec 2021<br/>(£s)</b> |
|-----------------------------------|----------|-----------------------------|-----------------------------|-----------------------------|
| Present value of provision        | Note 15a | 590                         | 1,110                       | 2,070                       |

| <b>Reconciliation of opening and closing provisions</b>  | <b>Period Ending<br/>31 Dec 2023<br/>(£s)</b> | <b>Period Ending<br/>31 Dec 2022<br/>(£s)</b> |
|--|---|---|
| Provision at start of period                             | 1,110   | 2,070   |
| Unwinding of the discount factor (interest expense)      | 40  | 17  |
| Deficit contribution paid                                | (559)   | (936)   |
| Remeasurements - impact of any change in assumptions     | (1)   | (41)  |
| Remeasurements - amendments to the contribution schedule | -   | -   |
| Provision at end of period                               | 590   | 1,110   |

| <b>Income and expenditure impact</b>                     | <b>Period Ending<br/>31 Dec 2023<br/>(£s)</b> | <b>Period Ending<br/>31 Dec 2022<br/>(£s)</b> |
|--|---|---|
| Interest expense   | 40  | 21  |
| Remeasurements – impact of any change in assumptions     | (1)   | (41)  |
| Remeasurements – amendments to the contribution schedule | -   | -   |
| Contributions paid in respect of future service*         | *   | *   |
| Costs recognised in income and expenditure account       | *   | *   |

\*Includes defined contribution schemes and future service contributions (i.e., excluding any deficit reduction payments) to defined benefit schemes which are treated as defined contribution schemes. To be completed by the company.

| <b>Assumptions</b> | <b>31 Dec 2023<br/>% per annum</b> | <b>31 Dec 2022<br/>% per annum</b> | <b>31 Dec 2021<br/>% per annum</b> |
|--------------------|------------------------------------|------------------------------------|------------------------------------|
| Rate of discount   | 5.31                               | 4.96                               | 1.18                               |

The discount rates shown above are the equivalent single discount rates which, when used to discount the future recovery plan contributions due, would give the same results as using a full AA corporate bond yield curve to discount the same recovery plan contributions.

**Deficit Contribution Schedule**

The following schedule details the deficit contributions agreed between the company and the scheme at each year end period:

| <b>Year Ending</b> | <b>31-Dec-23 (£s)</b> | <b>31-Dec-22 (£s)</b> | <b>31-Dec-21 (£s)</b> |
|--------------------|-----------------------|-----------------------|-----------------------|
| Year 1             | 559                   | 559                   | 936                   |
| Year 2             | 47                    | 559                   | 559                   |
| Year 3             | -                     | 47                    | 559                   |
| Year 4             | -                     | -                     | 47                    |
| Year 5             | -                     | -                     | -                     |

The company must recognise a liability measured as the present value of the contributions payable that arise from the deficit recovery agreement and the resulting expense in the income and expenditure account i.e. the unwinding of the discount rate as a finance cost in the period in which it arises.

It is these contributions that have been used to derive the company's balance sheet liability.

**NOTE 19: COUNCIL MEMBERS' FEES AND EXPENSES**

|                   | 2023<br>Salary (1) | 2023<br>Expenses<br>Paid (2) | 2022<br>Salary (1) | 2022<br>Expenses<br>Paid (2) |
|-------------------|--------------------|------------------------------|--------------------|------------------------------|
| Samuel Guillemard | 4,550              | 633                          | -                  | -                            |
| Aaron Porter      | 3,250              | -                            | -                  | -                            |
| Steven Gould      | 9,800              | -                            | 6,650              | -                            |
| Fergus Devitt     | 9,800              | 960                          | 6,650              | 1,039                        |
| Catherine Kelly   | 7,542              | 1,486                        | -                  | -                            |
| Carl Stychin*     | 650                | -                            | 6,650              | 6                            |
| Philip Yalden     | -                  | -                            | 6,650              | 392                          |
| Mary Chapman      | 27,000             | 346                          | 23,000             | 530                          |
| Keith Richards    | 7,800              | -                            | 6,650              | -                            |
| Sharon Oliver**   | 6,008              | 559                          | 6,650              | 628                          |
| Ralph Pottie      | 7,800              | 2,641                        | 6,650              | 1,254                        |
| Annie Newsam      | 7,800              | 1,461                        | 6,650              | 536                          |
| Keith Walker      | 7,800              | 1,570                        | 6,650              | 646                          |
| Jennifer Adams    | 7,800              | 1,011                        | 6,650              | 833                          |
| Elisabeth Angier  | 7,800              | 1,831                        | 6,650              | 648                          |
|                   | <b>115,400</b>     | <b>12,498</b>                | <b>96,150</b>      | <b>6,512</b>                 |

\*Term ended 31 January 2023.

\*\*Term ended 30 July 2023.

The table above shows the fees payable for work done in the year and actual reimbursed expenses only.

**(1) Salary**

Members of Council are remunerated on a salary of £7,800 per annum. The Chair's remuneration is £27,000 per annum. These payments are subject to Tax and National Insurance.

**(2) Expenses**

Expenses were claimed by members for travel, accommodation and subsistence and reimbursed by the GCC. Regarding accommodation, some members book and pay for accommodation requirements directly and these expenses are reimbursed by the GCC in line with the expenses policy. For most members, the GCC will book accommodation and make payments directly to the hotel for the accommodation.

**Council Meeting Attendance**

The Council met on four occasions in 2023. Some of these were two-day meetings, with the second day devoted to learning and development and discussion of strategy planning.

# Legal and administrative details

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