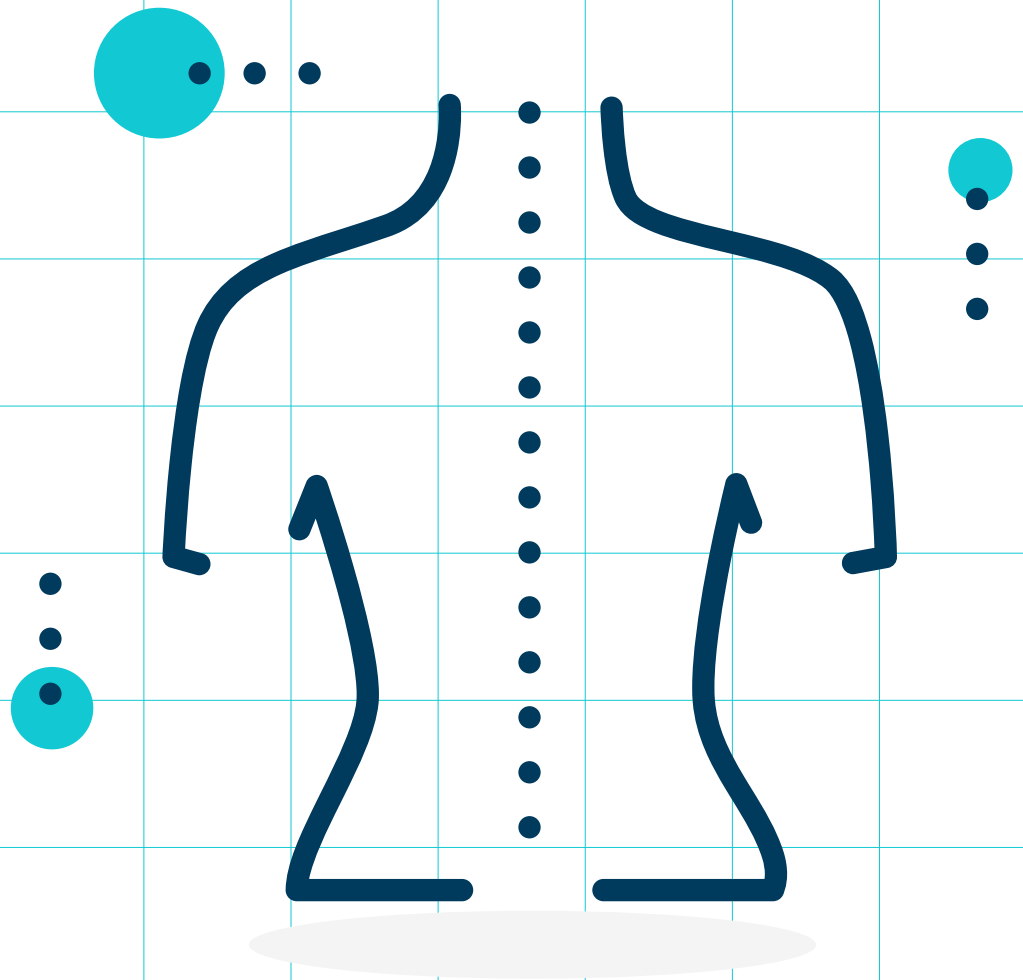


Annual Report & Accounts 2021

2021



General Chiropractic Council Annual Report and Accounts

For the year ended 31 December 2021.

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

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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.

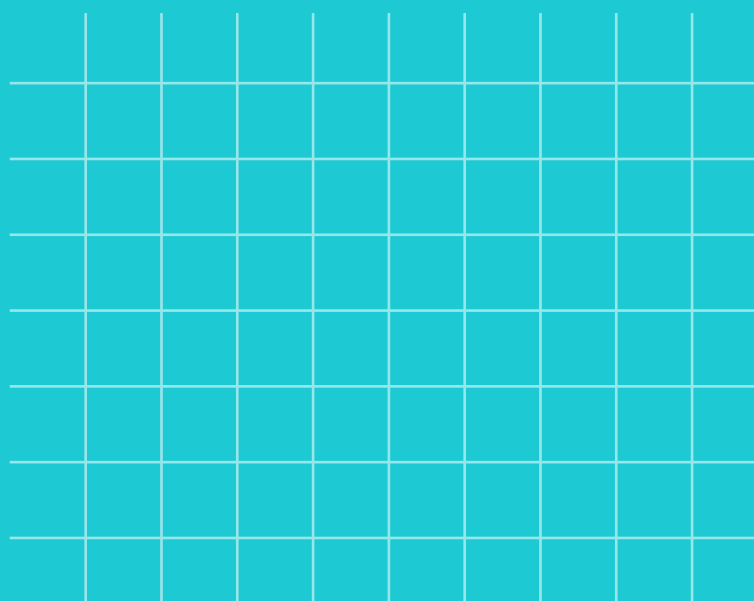
The GCC has a duty within the Chiropractors Act to develop the profession. It undertakes this duty by:

- 1) Maintaining a national register of chiropractors. A person cannot call themselves 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 all the standards contained with the Code.
- 4) Setting educational standards for individuals training to become chiropractors.

“

**I pay tribute to
all registrants for
their hard work
in providing their
patients much needed
and appreciated care.**

Mary Chapman
Chair of the GCC Council



A year in review: Mary Chapman, Chair of the GCC Council

The turbulence and uncertainty of the previous year continued for most of 2021, although there are strong indicators that the worst may be behind us. The short- and longer-term impact on our society from the pandemic may take many years to overcome, with concerns regarding our stretched health and care sector apparent.

As an important and integral part of the health and social care system, the chiropractic profession has not been immune from these unpredictable times. I recognise that increased workloads, the discomfort of using personal protective equipment and increased infection prevention and control requirements have placed additional burdens on registrants. I pay tribute to all registrants for their hard work in providing their patients much needed and appreciated care.

I would also like to acknowledge the work of chiropractic education providers, who were able to continue teaching while maintaining standards and providing the necessary experience to students. The demand for chiropractic programmes remains buoyant and is reflective of those efforts.

I believe that our response to the pandemic demonstrated the strength of collaborative relationships within the sector, and the depth of its commitment to public protection. Indeed, this was highlighted by the Professional Standards Authority, which reported that all health and social care regulators had successfully guided their registrants through these unprecedented times, supporting workforce challenges and enabling students to continue in their studies.

The GCC

We were determined that the pandemic would not constrain our ambitions. We implemented a full range of projects and activities, including some carried over from 2020. Given the uncertainty faced by registrants during the pandemic, we made conservative assumptions regarding our income. This necessitated agreeing to a sizeable deficit budget of £140,000 at the start of the year, although the recorded end-of-year deficit was below £20,000. The Chief Executive and Registrar will summarise the main achievements in his review of the year.

In common with many organisations, the GCC has seen the advantage of hybrid office/home working, developing a new operating framework to reflect these opportunities. As an employer, Council agreed to a principles-based approach to how the GCC will undertake its work now and for the period ahead. The flexibility and commitment of the staff team led by Nick Jones have been vital in enabling the GCC to adapt to changing circumstances and fulfil our plans. On behalf of the Council, I would like to extend our appreciation for their performance.

During the year, there was a significant change to the membership of the Council. Regrettably, we bid farewell to Gareth Lloyd, Gay Swait and Roger Dunshea, all of who helped to strengthen the effectiveness of the GCC. We thank them for their contribution and my personal thanks go to Roger, who was Acting Chair before my appointment and has provided wise counsel to me over the years.

Three Members were reappointed for a second term of office, and two new members were recruited, one lay and one registrant, through an open recruitment process. I was also delighted to be reappointed as Chair for a second four-year term.

I wish to recognise the dedication and work in protecting the public and developing the profession by all the GCC employees and partners through what has been another difficult year.

Regulatory Reform

We saw continuing progress on the reform of healthcare regulation through the publication of a policy reform consultation in March by the Department of Health and Social Care (DHSC). As I have consistently reported, changes are needed to the legislation underpinning how the GCC carries out its work to bring it more into line with the principles of good regulation and enable the GCC to fulfil its public protection duties more efficiently.

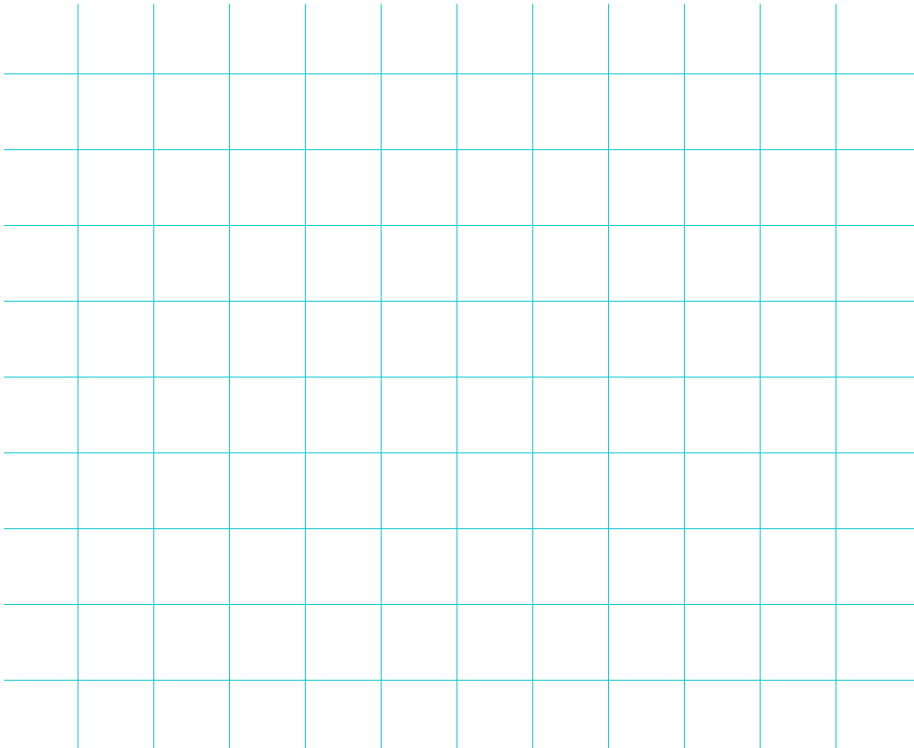
It is the concern for public protection which informed our response to the DHSC review into how the healthcare regulatory landscape might be simplified. Council highlighted that the context of chiropractic care is different from that of many other health and care professions working with larger mainstream providers and employers where the professional has ready access to other professionals and a wide range of support. As such, the regulator of chiropractic has a more prominent role in ensuring, for example, high standards of education are met for graduates entering the profession, and that there is a continuing focus on the promotion of professionalism. Council called for an understanding and appreciation of this in any consideration of future arrangements.

In conclusion, despite the current challenging environment, the GCC has made great strides in delivering its 2019-23 strategy, undertaking core tasks well and consistently while working within a sustainable budget. However, recognising the many external challenges that have occurred in healthcare, alongside possible regulatory reform, Council agreed that a new strategy was required. Approved at its September meeting, the new GCC Strategy 2022-24 has four key aims:

- place patients at the centre of the work of the GCC
- promote continuing chiropractic best practice, professionalism and value within the health and social care system
- regulate effectively, efficiently, innovatively and inclusively
- enhance the nature and form of regulation for the profession in the future

I look forward to reporting on our progress towards realising these aims next year.

Mary Chapman
Chair, General Chiropractic Council



A year in review: Nick Jones, GCC Chief Executive and Registrar

As with many organisations, 2021 was a challenging year for the GCC. However, by adapting and using the knowledge and experience gained from the previous year, alongside the continuing dedication of our employees and partners, we were able to successfully fulfil all statutory duties, both to the public and the profession. The activities presented in our 2021 business plan and reported here represent the third year of the GCC Strategy 2019-2023 and contain several notable achievements.

Fitness to Practise

- The Professional Conduct Committee heard 15 cases and concluded 11, finding Unacceptable Professional Conduct in five. There were nine cases carried forward into 2022. The increased number of cases heard (up from six in 2020) resulted from clearing the previous backlog due to the pandemic.
- All cases continued to be held virtually with positive feedback from those involved. In 2022, the GCC will publish a consultation to formalise the protocol on remote hearings.
- There was a significant reduction (40%) in the number of complaints received (60) regarding the conduct and behaviour of chiropractors compared to 2020. This reduction followed an increase in complaints from the previous year, partly due to matters relating to COVID-19.
- The GCC concluded the investigation of 82 cases, with nine of those referred to the Professional Conduct Committee. On average, investigations took 33 weeks to conclude, compared to 30 weeks in 2020. Increased complexity in some cases, employee absences in early 2021 and a spike in the number of hearings for interim suspension orders in the fourth quarter contributed to the increase in investigation times.

Education

- Over 180 graduates were welcomed to the GCC Register in 2021, the largest annual intake and indicative of the measured and steady increase in UK chiropractic education provision.
- The GCC and Privy Council approved a new Master of Chiropractic degree programme from AECC University College, with the first student intake occurring in September 2021.
- The proposed new programme from The Scottish College of Chiropractic Charitable Trust is under consideration.

GCC change and improvement projects

- Following an extensive scoping review and stakeholder consultation, Council agreed to a review of Education Standards in 2022, with implementation in 2023.
- We have continued to update and improve the GCC website. We created more content aimed at patients, developed a Registrant Resource Centre and published three digital toolkits to help registrants remain compliant when advertising, using social media or promoting their services on websites.
- Following feedback, we changed our communications, providing more relevant and timely information, guidance and advice to help registrants in their professional development.

- An expert panel review on diagnostic imaging in chiropractic was conducted, with a consultation on draft guidance published in the autumn. Upon final submission and approval by Council, the guidance will be published with effect from 1 March 2022.
- Following consultation, a new GCC Equality, Diversity and Inclusion (EDI) policy was published in June 2021. However, to ensure EDI is fully embedded within the organisation and profession, Council agreed to create an EDI Working Group responsible for activating and delivering a 15-point action plan over three years.
- The Professional Standards Authority (PSA) published its annual review of the GCC's performance in December. While good performance was recognised in 17/18 standards, we were disappointed that our EDI improvements did not meet the expected standard. We are committed to doing better; actions speak louder than words.

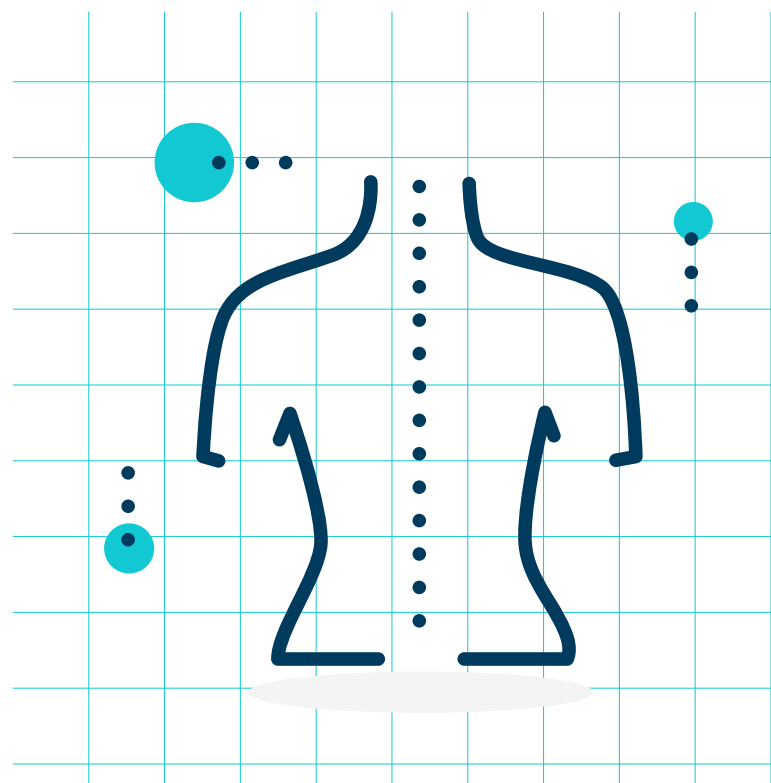
Finally, I would like to record my gratitude to the whole GCC team, our employees, Council members and partners serving on committees and panels for their hard work, flexibility and commitment in what has been a challenging yet successful year.

Corporate

- The GCC continues to invest in the learning and development of its employees with a focus on mental health, equality and diversity. GCC partners received training relevant to the activities of the respective committees and equality and diversity training.
- While establishing a deficit budget for 2021, allowing activities to be carried forward from the previous year because of the pandemic, we almost achieved a balanced year-end budget. This success was due to close and careful financial management of expenditure and better-than-expected income.
- Council agreed to a new GCC Strategy 2022-24 in September. Development of the new strategy followed discussion and consultation with many registrants, patients and stakeholders, for which we are grateful. The strategy places patients more firmly at the centre of our work and better positions the GCC to respond to changes in the external environment, most notably the health and social care regulatory landscape. The business plan for delivering the strategy's first year is in place.

Nick Jones

Chief Executive and Registrar, General Chiropractic Council



GCC strategy 2019-2023

In December 2018, the GCC Council approved its five-year strategy for the organisation. The aims and objectives contained within the strategy continued to be realised in 2021 through the agreed activities and actions contained within the GCC 2021 business plan.

Our Aims	Our Objectives			
	We promote standards	We develop the profession	We investigate and act	We deliver value
Our Actions	<p>We will set, assure compliance and promote educational, professional and registration standards alongside lifelong learning.</p> <p>Our assurance and support of education provision will reflect best practices in education and healthcare.</p>	<p>We will facilitate collaborative strategic work to support the profession in its development.</p> <p>Our contribution to creating a clearer shared professional identity will help enhance the profession's development of its identity and reputation.</p>	<p>We will take right touch action on complaints, the misuse of title or where registration standards are not met.</p> <p>Our development of more 'right touch' fitness to practise approaches will provide assurance that appropriate action/support has taken place to ensure patients are safe.</p>	<p>We will be a great place to work, work together and deliver effective and efficient services.</p> <p>Our culture, values and people development will make us an employer of choice.</p>
	<p>Our assurance and support of continuing professional development will facilitate best practice lifelong learning.</p>	<p>Our support for further research and clinical governance work will assist the profession in building the available evidence base for chiropractic care.</p>	<p>Our focus and transparent work on protecting the title of 'chiropractor' will provide clarity to the public and registrants.</p>	<p>Our financial planning and use of resources will provide a secure future for the GCC.</p>
	<p>Our continued development of professional and registration standards will ensure those standards are relevant and meaningful.</p>	<p>Our involvement in a profession-wide development strategy will support the profession to play its part in the wider national health and wellbeing system.</p>	<p>Our approach to decisions on registration standards will provide clarity to the public, students and registrants.</p>	<p>Our effective procedures, processes and IT will provide employees, chiropractors and the public with an efficient modern experience.</p>
	<p>Our publicity on the benefits of seeing a registered chiropractor will promote confidence in the public and patients.</p>	<p>Our communication of guidance and policy will support chiropractors and the profession to deliver great care.</p>	<p>Our sharing of learning and intelligence from complaints will support registrants in preventing issues and concerns.</p>	<p>Our communication, engagement and collaboration will build confidence and trust.</p>

2022 and beyond

Following changes to the external health and social care landscape, including the impact from the COVID-19 pandemic and prospects of regulatory reform, the GCC Council agreed that the 2019-2023 Strategy should be retired and replaced with a new strategy that better reflects the current healthcare, national and global situation.

GCC business plan 2021 scorecard

We promote standards	Develop a digital toolkit to assist chiropractors to reflect on their website and web material.	✓
	Develop a digital toolkit to support chiropractors in communicating with patients and the public.	✓
	Produce engaging, supportive information for patients and the public and a dedicated area on our website.	✓
	Respond to potential legislative changes relating to Education and Registrations, including CPD, emerging from the Department of Health and Social Care's regulatory reform agenda.	✓
	Determine the need for changes to our Education Standards and Quality Assurance processes by conducting a scoping review.	✓
We develop the profession	Embed best practices in imaging and incident reporting to ensure safer care.	✓
	Complete research started in 2020 to survey existing chiropractic patients on their experiences and satisfaction to strengthen the patient voice.	○
	Enhance professionalism within chiropractic by promoting opportunities for graduates, researchers, academics and other career pathways.	○
We investigate and act	Respond to potential legislative changes relating to FTP and Governance emerging from the Department of Health and Social Care's regulatory reform agenda.	✓
	Continue to streamline our processes and make relevant operational changes with FTP within the remit of our current legislative framework.	✓
	Consider our expert witness arrangements.	✓
	Improve our processes around obtaining feedback from individuals involved in the FTP process.	✓
We deliver value	Review our Equality and Diversity policy and engage with the profession on equality and diversity to ensure we are an inclusive regulator.	P
	Seek operating efficiencies to achieve maximum value.	✓
	Review IT support contract arrangements.	✓
	Review our IT document management arrangements.	○
	Review our physical document in the office and external archive.	○



Completed



Part Completed

WE PROMOTE STANDARDS

Year Two Teesside University MSci Chiropractic students,
Katie Mihalovics and Hannah Waddington, with Daniel Moore,
Course Leader and Chiropractic Senior Lecturer.

Education

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.

Education providers offering recognised chiropractic qualifications in 2021 were:

- AECC University College
- London South Bank University
- McTimoney College of Chiropractic - Abingdon and Manchester sites
- Teesside University
- Welsh Institute of Chiropractic - University of South Wales

Chiropractic degree programmes

A new Master of Chiropractic degree programme from AECC University College was approved by the GCC and Privy Council in 2021, with its first student intake occurring in September.

In June 2021, annual monitoring visits for Teesside University and AECC University College's two-year graduate entry MSc programme were held remotely due to COVID-19 restrictions. The fourth annual monitoring on-site visit to London South Bank University was in December 2021.

The GCC continues to liaise with the European Council on Chiropractic Education to strengthen the way it approves education programmes and with the Councils on Chiropractic Education International.

An application for a proposed new programme in Scotland from The Scottish College of Chiropractic Charitable Trust (SCCCT) and its validating partner, Buckinghamshire New University, has been received and is under consideration.

Student engagement

The GCC continues to engage with students from all the education institutions, either through induction talks, presentations to those preparing to graduate, or as part of its annual monitoring visits.

Education provision and COVID-19

The COVID-19 pandemic continued to affect the provision of chiropractic education in 2021. The GCC was in regular contact with the education institutions regarding their plans and assessments of risks to protect patients, students, employees, and the wider community. All education institutions worked together to find common solutions and provide some consistency for their students, especially those coming to the end of their final year, so that they could be assessed and graduate.

Scoping review of the Education Standards and Quality Assurance Framework

A scoping review of the Education Standards and Quality Assurance Handbook was undertaken to determine whether these remained fully fit for purpose or required renewal.

The review considered a chiropractic graduate's current and anticipated future skills requirements for entering the evolving healthcare professions, with the perspectives of chiropractic educators, education visitors, employers and patients sought through focus groups. The review also compared standards and frameworks from other health and social care regulatory and professional/educational bodies.

In December, Council agreed to a full review of the Education Standards and the Quality Assurance Handbook. This significant undertaking will be part of the GCC 2022 business plan.

Career pathways

The GCC and Royal College of Chiropractors have produced a series of vlogs from chiropractors holding various roles within education institutions. The purpose is to highlight the range of opportunities available to registrants wishing to be involved in the education of future chiropractors.

Patient involvement in education

The GCC and General Osteopathic Council undertook a review into the role of patients in chiropractic and osteopathic education. Its purpose is to support educational institutions in further developing patient involvement in education and training, including curriculum, assessment and governance, and patient feedback. A joint workshop was held virtually in March 2021 with representation from all chiropractic programme providers, nine osteopathic institutions and patients from both disciplines. The GCC will assess the extent of patient involvement in its monitoring of the performance of educational institutions.

Test of Competence

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).

Since it started in 2015, the GCC has reviewed and improved the ToC, seeking input from patients, the profession and candidates regarding the benefits and challenges of the process in ensuring safe and high-quality care to patients. The External Examiner appointed to review the ToC processes and outcomes concluded that the process operated smoothly, maintained standards and assured public safety.

Due to COVID-19 restrictions, the GCC could not carry out face-to-face interviews. The continuation of virtual, monthly ToC interviews and the recruitment and training of new assessors and chairs meant the GCC met the growing demand from ToC candidates.

In 2021, 34 candidates took the ToC with 25 passes, six fails and three to provide further evidence.

Continuing Professional Development

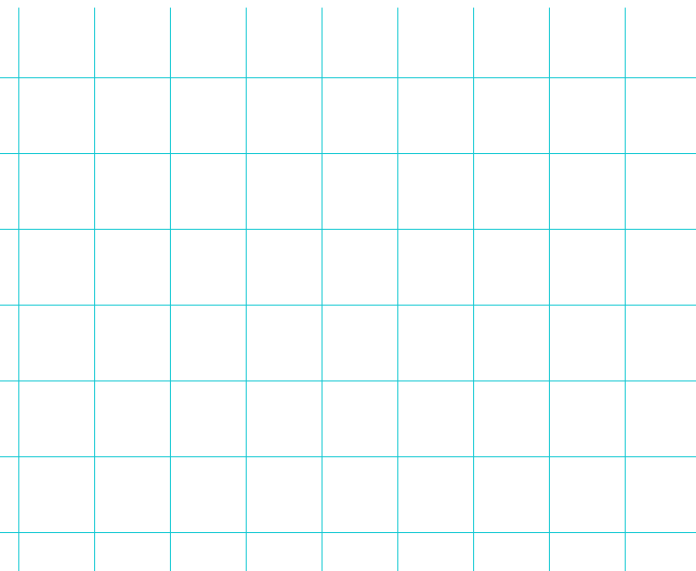
Continuing Professional Development (CPD) is an ongoing aspect of professional practice to ensure chiropractors keep their professional knowledge and skills up to date. All registrants, practising and non-practising, are required to submit an annual CPD summary to the GCC

In 2019, the GCC published a revised CPD summary with structured questions on reflective learning, a concept of learning from experience: thinking about what you did, what happened, and what you would do differently next time. For the 2020-21 CPD year, the reflective learning focussed on CPD activity that registrants felt was most significant to them and their professional development.

A review of registrant CPD submissions showed that chiropractors had engaged well with the revised CPD summary and this year's reflection on learning, assuring the GCC that it can pursue further progress towards encouraging and supporting reflective practice among chiropractors.

For the 2021/22 CPD year, reflective learning for registrants will focus on communication skills. This decision follows public perception research highlighting that effective communication between chiropractors and patients can improve patient satisfaction and better outcomes.

New graduates will have an additional requirement to reflect on clinical governance. The GCC expects that new registrants will reflect on their skills and understanding in several key areas of clinical governance, helping them identify and address any aspects that may require development. This activity is important in supporting new registrants in their transition from study to the workplace.



Registration

Maintaining 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 (www.gcc-uk.org/find-a-chiropractor)

On 31 December 2021, 3,432 chiropractors were registered with the GCC, an increase of 3% from 2020 (3,332).

While most new applicants tend to be recent UK graduates, the GCC also assesses applicants who have graduated with overseas chiropractic qualifications. These applicants must pass the GCC Test of Competence before being eligible to apply for registration. This test ensures that all registered chiropractors practising in the UK meet the standards set by the GCC.

New registrants by educational institution

Educational Institution	Month course completed	Number of graduates	Number registered
McTimoney College of Chiropractic (MCC)	October/ December 2021	28	28
AECC University College	July/ August 2021	121	83
University of South Wales (USW)	July/ August 2021	86	62
Total		235	173

The discrepancy between chiropractic graduates and registrants is primarily due to international students returning home following graduation. The ongoing COVID-19 pandemic has had little impact on registrations.

New registrants by registration route

Registration route	New registrants
Route 1 – UK accredited course	183
Route 2 – Foreign qualified (non-EU)	20
Route 3 – EU General Directive	5
Total	208

The discrepancy between new registrants by an educational institution (173) and new registrants by Route 1 (183) is due to applicants who graduated from earlier years joining the register in 2021.

We develop the profession

Diagnostic imaging in chiropractic guidance

The GCC commenced a review of diagnostic imaging with the formation of an expert review group, drawn from a range of professional backgrounds and specialisms and independent representation from the profession. Its purpose was to explore the clinical evidence for the use of x-ray in chiropractic, considering extant guidelines to identify whether and/or when diagnostic imaging takes place prior to a patient receiving spinal manual therapy. The group also considered the case for best practice guidance to be adopted by the profession.

In October 2021, draft diagnostic imaging guidance was published for consultation. The consultation received 156 submissions from registrants, companies and professional associations, providing valuable commentary and input into the final guidance.

Based on evidence-based practice and informed consent principles, the guidance will assist chiropractors in their decision-making around diagnostic imaging. The GCC developed the guidance to help protect patients and the public and promote the best use of imaging for the effective assessment and care of patients.

Further to approval by the GCC Council, the diagnostic imaging guidance will be published in March 2022.

Registrant toolkits and Resource Centre

In September, the GCC published the first in a series of communication toolkits to help registrants avoid more common issues when advertising their services, placing content on websites or using social media and messaging platforms. Each toolkit provides helpful information and guidance to ensure registrant communications remain compliant with the GCC Code and the requirements of the Advertising Standards Authority.

The toolkits were created in response to issues arising from registrant communications that were either inaccurate or misleading, with some instances leading to action being taken against them under fitness to practise procedures.

The toolkits and guidance are available on the GCC website in its new [Registrant Resource Centre](#), where registrants can access helpful information and assistance. The Centre includes details of the 'I'm Registered' brand identity, which shows patients that their chiropractor has met the standards of registration, Quality Standards and Guidelines from the Royal College of Chiropractors, and the GCC Code and GCC guidance. Since its launch in September 2021, almost 4,000 people have accessed the Centre.

Professional standards authority annual review of performance

The Professional Standards Authority (PSA) published its annual performance review of the GCC in December 2021. For this review period, covering 1 April 2020 to 31 March 2021, the GCC successfully met 17 of the 18 PSA Standards of Good Regulation.

The GCC did not meet the PSA's Standard on Equality, Diversity and Inclusion (EDI), having failed to fully embed EDI thinking into its work fully. Specifically, they were concerned that the GCC was not making better use of its EDI data and had not conducted an Equality Impact Assessment when introducing remote interviews for its Test of Competence.

As such, the GCC Council in December approved a 15-point action plan to address PSA concerns. See page 19 for information on the GCC 15-point action plan.

COVID-19 pandemic

The PSA reported that the GCC had responded well in managing the risks presented by the COVID-19 pandemic and demonstrated a clear focus on protecting patients from harm, taking a pragmatic and proportionate approach to consultation during the pandemic and engaging with stakeholders where appropriate.

The PSA also noted that the GCC had maintained Education Standards but allowed education providers a degree of flexibility in how they assess student performance. Similarly, the GCC continued to uphold all CPD requirements by encouraging registrants to use remote and informal learning opportunities.

PSA Standards of Good Regulation snapshot

Total Standards met
17 out of 18



General Standards
4 out of 5



Guidance and Standards
2 out of 2



Education and Training
2 out of 2



Registration
4 out of 4



Total Standards met
5 out of 5



A close-up photograph of a woman wearing a black hijab and a green blazer. She is smiling and looking down at a notebook, with her hand holding a pen. The background is blurred, showing some indoor plants. A white grid pattern is overlaid on the right side of the image.

EQUALITY, DIVERSITY & INCLUSION

Equality, Diversity and Inclusion Action Plan 2022

The GCC has been active in creating, updating and improving its Equality, Diversity and Inclusion (EDI) activity over the last few years. It has initiated several projects and actions to address concerns raised by registrants, partners and the Professional Standards Authority, including:

- Diversity training and employee engagement on how the GCC can further incorporate EDI into its activities.
- Seeking expert advice and guidance from other healthcare regulators to help the GCC embed EDI through its entire business approach and processes.
- Unconscious bias training for employees and partners, especially Test of Competence Assessors and Professional Conduct Committee members.
- Updating the GCC equality monitoring form for employees, Council and Committee members, and publishing monitoring data for recent appointments to the Education Committee and Professional Conduct Committee.
- Commissioning Enventure Research to carry out a registrant survey and produce a specific EDI report.
- Publishing EDI data in our annual Registration Report and holding EDI data on 76% of registrants, an increase of 6% since we moved to our online registrations system, with an ambition to have EDI data on all registrants.
- Reviewing the equality impact assessment (EIA) process and implementing actions identified in a timely manner.
- Refreshing the GCC equality, diversity and inclusion policy.
- Creating an [EDI section](#) on the GCC website.

GCC EDI 15-point action plan

The GCC recognises that EDI is not simply a tick-box exercise. It is an ongoing and evolving process driving behavioural and cultural change and adapting to our world. As such, Council approved a 15-point EDI action plan as the next step in furthering the work undertaken. To help establish greater authority, responsibility and structure to its EDI activity, the GCC will create a new EDI Working Group in 2022.

The action plan aims to foster a change in culture and behaviour internally and externally. By implementing the actions, the GCC will be able to:

- 1. Understand and support the principles of EDI.** By collecting diversity and inclusion data (based on equality assessment activity), the GCC will ensure that it continuously re-informs itself through objective non-blame review and analysis.
- 2. Share with one voice its knowledge and commitment to EDI by embedding EDI into all GCC processes, activities and people.** EDI is not simply a leadership voice but one for all people.
- 3. Demonstrate its commitment to and respect of EDI.** By embedding inclusion in the GCC's policy, guidance, plans, and objectives, therefore creating a behavioural norm, we will ensure that diversity is encouraged, supported, represented and empowered, and seen positively and not as a threat.

We investigate and act

In summary: complaints about chiropractors

41% decrease

in complaints received about chiropractors' fitness to practise compared to 2020.



58

chiropractors had complaints raised against them



73%

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



Most

complaints related to clinical care and conduct



11%

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



Investigating complaints and fitness to practise

This section provides a summary of the work of the GCC in considering complaints about chiropractors' conduct, cases of alleged misuse of the chiropractor title and advertising complaints.

Complaints

An important role of the GCC in protecting the public is 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.

In 2021, the GCC received 60 complaints regarding chiropractors, a 41% decrease compared to complaints received in 2020. Over the last five years, the GCC has, on average, received 77 complaints per year. There has been a noticeable decrease in the number of multiple complaints against some registrants, complaints related to conduct, and fewer concerns raised relating to COVID-19. Most complaints received were from patients or their relatives.

Source/number of complaints received by the GCC	
Patient/relative of	44
Another chiropractor/clinic where the registrant worked	6
Public sector organisations eg. police	4
Member of public/private organisation	1
Registrar	1
Self-referral	0
Anonymous	0
Other healthcare professionals	4
Referrer unknown	0
GCC research	0
Total	60

The complaints received were related to 58 registrant chiropractors. Two registrants received two complaints against them. Most complaints were related to conduct and clinical care, specifically substandard treatment. The areas of substandard treatment that featured routinely were concerns about treatment techniques and/or approach, dissatisfaction with treatment and rough and/or aggressive treatment causing injury and pain.

Cases considered by the Investigating Committee and the Professional Conduct Committee

	2021	2020	2019
Number of cases concluded by the Investigating Committee	82	87	62
Number of cases concluded by the Investigating Committee with the following outcome:	No case to answer	73	78
	Referred to the Professional Conduct Committee	9	9
Number of cases concluded by the Professional Conduct Committee	11	6	7

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

	2021	2020	2019
Median	36	33	37
Longest case	123	156	81
Shortest case	8	7	6

89% of cases concluded by the Investigating Committee in 2021 were closed with no case to answer. Nine cases were referred to the Professional Conduct Committee.

The Professional Conduct Committee concluded 11 cases in 2021, finding unacceptable professional conduct in five. No cases were referred to the Health Committee.

Using the title of 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 2021, the Registrar instigated one prosecution that has yet to be determined.

In 2021, the GCC continued to focus on clearing a backlog of complaints regarding misuse of title. Of these, 17 complaints were reviewed and closed, leaving seven open complaints to be carried forward to 2022.

Fitness to practise and COVID-19

The GCC fitness to practise process continued to be affected by the pandemic. The increased number of concerns raised in 2020 relating to chiropractors practising during the pandemic and COVID-19 was not seen in 2021.

Until March 2020, the independent committees of the GCC: the Investigating Committee, Professional Conduct Committee and Health Committee met in person. Following an assessment of the risks from COVID-19 and consultation with stakeholders, the GCC held remote meetings and hearings from September 2020, continuing throughout 2021.

Complaints about advertising

Following the consideration of 293 cases relating to claims made in advertising by registrants in 2018, the GCC Council agreed in June 2019 to implement actions from a lessons learned exercise.

In 2021, the GCC received very few advertising-related complaints.

It has continued to exercise vigilance in relation to advertising concerns, focussing on educating and empowering the profession to ensure its advertising is lawful. This included the publication of three communication-focussed toolkits on advertising, website content, and social media & messaging applications.

We deliver value

GCC Employees

The GCC has a small, dedicated employee group of 16, committed to its aims and working hard to fulfil its regulatory functions.

The GCC will continue supporting and nurturing this talent, providing professional growth and development opportunities while maintaining a good work/life balance.

Like so many other organisations, the GCC has had to adapt to a revised working environment, adopting an at-home or hybrid working system, depending on the current COVID-19 requirements. The Remuneration and Human Resources Committee agreed to a new operating framework in the summer, setting out the principles and expectations for the new hybrid working environment.

As a small organisation, personnel changes affect outputs, albeit the GCC has worked hard to mitigate any disruption caused. In 2021, the employee turnover rate was 20%, higher than comparators, albeit within tolerance.

Following a return to the office in the Summer of 2021, the GCC was able to stage its first all-team away day in two years, bringing together many people who had not met in person since joining the organisation.

The Learning and Development strategy and plan for 2021 was delivered, with the key outcomes to ensure that GCC employees are:

- resilient and able to deal with emerging challenges
- clear about their contribution to the achievement of organisational goals
- encouraged to be innovative and learn from best practice
- proud to work for the GCC, feel supported, fulfilled, valued and cared for
- trusted and encouraged to take ownership and responsibility for their performance and development
- embracing diversity and inclusion, and
- have access to effective CPD and development opportunities throughout their careers

Core training programmes were delivered in:

- Induction for all new starters
- Equality, Diversity and Inclusion
- Wellbeing and Mental Health
- Whistleblowing
- GDPR and Information Security
- Health and Safety Training
- Management Development Training – all staff appointed as managers attended three training sessions on leading teams, dealing with performance and carrying out performance and development reviews.

Towards financial sustainability

In 2018, the GCC commenced work to move its finances to a more sustainable footing, following several years of running deficits. This work continued in 2021, with the following activities delivered or to be delivered imminently.

Long-term financial sustainability

The Council approved a three-year financial sustainability plan in 2018. The plan underpins the financial strategy and the overall strategy and reserves policy. The purpose of the financial sustainability plan was to work towards achieving a balanced budget by December 2021. This is planned to be achieved with Council approving a budgeted surplus for the 2022 financial year in December 2021.

In the financial sustainability plan's first year (2019), the GCC realised an operating deficit of £181k (before investment gains and taxation). In the second year (2020), the GCC generated an operating surplus of £135k. In the year under review, the GCC made a deficit of £20k. The Council considers that the financial sustainability plan will be achieved by December 2022. However, if there are unexpected net financial outflow commitments in the coming financial years, the Council has set aside appropriate designated funds from which to draw down and cushion the effects of such financial demands.

Financial disciplines

The reporting framework for the management accounts was improved. Budget responsibility is delegated to senior staff, using the monthly management accounts to track financial performance. 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.

Financial performance in the year

The financial review on page 35 shows the GCC realised a deficit of £20k in 2021 (surplus in 2020: £135k), before gains on investments and taxation. This was against the agreed budgeted and forecast deficit of £145k and £26k respectively. Additional commentary is provided in the financial review section of this report.

Investment strategy

The Council monitored its investment strategy during the year. In line with good practice, it decided to retender the investment management service during the year, and the appointment of the manager from this process was made in March 2021.

Risk management and assurance mapping

Risk appetite statement

The Council has responsibility for setting and monitoring the risk appetite of the GCC. The GCC has no appetite for failing to protect the public and patients due to ineffective or ultra-vires processes. In the pursuit of its strategic objectives, the GCC will only tolerate low-to-medium residual risk exposure to the delivery of its operational performance targets, including high standards of corporate governance and financial probity.

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:

- Ongoing review of the strategic and operational risk registers to ensure they provide clarity and distinction between strategic and operational risks and the approach to mitigating those risks

- A review of the rating scales to provide clear descriptions of likelihood and impact, including increasing the weighting of the impact scores on the overall risk rating
- Statements of risk covering the different areas of work setting out the level of risk tolerated within each
- Assessments of the risk appetite for each strategic risk in the register, as recommended further to consideration by the Audit and Risk Committee
- Evaluation of the impact of COVID-19 pandemic on the finances of the organisation and agreeing mitigation strategies
- Development 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 March 2021 and undertook to review the register twice yearly in future. More information on the Audit and Risk Committee is available on page 31.

Information Governance

To further strengthen governance arrangements around data security compliance, a data breach guidance and handling procedures guide was developed during the year. All data breaches were investigated and reported to the data protection officer. In assessing each instance of data breach, the Executive Team carefully considered whether the data breach had adversely affected the rights and freedoms of the person/ organisation concerned and concluded if it required it being reported to the Information Commissioner. Refresher training was provided to all staff during the year on information security, cyber security and human error.

In the 2021 financial year there were:

- Two data breaches reviewed, with none requiring reporting to the Information Commissioner (2020: Nine)
- Seven data subject access (DSAs) requests (2020: four)
- Five freedom of information (FOI) requests (2020: 12)

Responses to requests for information under FOI and DSA provisions were made within the statutory time limits.

COMMUNICATIONS

Communications

Registrant communications

The GCC has continued to develop its communication and engagement outputs with registrants and stakeholders, keeping them informed on issues and concerns relevant to the profession alongside practical guidance and advice.

The Registrant Newsletter remains the primary communication tool for the GCC. It has an average circulation of 3,651 (2,234 in 2020) and an opening rate of 64.5% (65% in 2020) per issue. In August 2021, several new design formats were tested in addition to reviewing newsletter content and the preferred number of articles per edition. By December, a GCC website-based monthly newsletter format with about five articles per edition was agreed.

To date, the redesigned newsletter has proven popular, with the September 2021 edition being the most opened and read edition since the newsletter's creation. Fitness to Practise, CPD and COVID-19 updates are of most interest to readers, acquiring over 80% of all readership click-through.

Website

The GCC website has continued to evolve since its relaunch in October 2019. Changes to the registrant and patient sections and improved content, language, signposting, accessibility, and promotion have helped make it the first stop for many registrants or patients seeking treatment advice.

In 2021, there was an average of 12,387 visitors to the website each month, up 12% from 2020 (11,057). Of those visitors, 98% were new to the site, indicating high non-registrant activity. The number of sessions has increased 6% from 2020, with an average of 17,983 per month. The most popular sections are education, registration, seeing a chiropractor, Fitness to Practice hearings and news.

Consultations

The GCC undertook two consultations with the profession and stakeholders in 2021. The first was on its new GCC Strategy 2022-2024. The consultation included a dedicated section on the GCC website (1,386 visits), registrant communications via the newsletter and email (6,495 content opens), social media engagement (2,136 impressions) and the staging of several virtual townhall and stakeholder events (379 attendees), resulting in 207 consultation submissions.

The second consultation was on draft imaging guidance. The consultation was open from 18 October until 26 November and promoted to registrants and the profession through direct and indirect communications. The consultation received 156 submissions, of which 125 were from registrants, 24 from clinics and practices and seven from professional associations and organisations.

Social Media

Twitter remains the primary social media platform for the GCC. Work has continued to improve content output through this channel, helping to increase the average number of tweets per month from 7 in 2020 to 19 in 2021. Page visits have increased 650% from 376 in 2020 to 2,428 in 2021 and impressions by 6% to a 6,103 average per month.

Governance

The Council

The GCC Council is responsible for ensuring that the GCC meets its statutory duties under the Chiropractors Act 1994. The Council also 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. The annual business planning process identifies the activities and resources needed to meet the Council's strategic aims.

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.

Following the departure of members of Council in March, the GCC appointed two new Council members, one lay and one registrant, who joined in September 2021 for a three-year term. The Privy Council reappointed the Chair of Council and three members of Council to a further four-year term.

The Council met formally four times. Additional informal meetings were convened as necessary.

Council membership for 2021

Council member	Terms of appointment		Meetings attended
Mary Chapman (Chair)	01/08/17	31/07/25	4 of 4
Jennifer Adams**	01/09/21	31/08/24	1 of 2
Elisabeth Angier**	01/09/21	31/08/24	2 of 2
Fergus Devitt	01/02/20	31/01/24	4 of 4
Roger Dunshea*	01/04/17	31/03/21	1 of 1
Steven Gould	01/06/20	31/05/24	4 of 4
Gareth Lloyd*	01/04/17	31/03/21	1 of 1
Annie Newsam	01/09/20	31/08/24	2 of 4
Sharon Oliver	01/08/17	31/07/25	4 of 4
Ralph Pottie	01/08/17	31/07/25	4 of 4
Keith Richards	01/08/17	31/07/25	4 of 4 (part of 1)
Carl Stychin	31/01/18	30/01/23	3 of 4
Gabrielle Swait*	01/04/17	31/03/21	1 of 1
Keith Walker	01/09/20	31/08/24	4 of 4
Phil Yalden	01/06/18	31/05/23	4 of 4

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

* Members who left Council in 2021

** New member appointments in 2021

Committees of the Council

Several statutory and non-statutory committees support the Council in delivering its objectives.

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

There are three non-statutory committees of the Council, the Audit and Risk Committee, Remuneration and Human Resources Committee and the Reappointments Committee.

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 2021, reporting to each meeting of the Council.

Members of the Education Committee

Name	Member details	Dates of membership	Meetings attended
Sharon Oliver	Council lay member and Chair	All year	3 of 3
Clare Allen	External lay member	All year	3 of 3
Mike Barber	External registrant member	All year	2 of 3 (Attended intermittently of 3rd meeting due to power cuts)
Philip Dewhurst	External registrant member	All year	3 of 3
Aaron Porter	External lay member	All year	3 of 3
Ralph Pottie	Council registrant member	All year	2 of 3 (Attended part of 3rd meeting for 2 items)
Carl Stychin	Council lay member	All year	3 of 3
Gay Swait	Council registrant member	Until 31/03/21	1 of 1
Keith Walker	Council registrant member	From 6/05/21	2 of 2
Carol Ward	External lay member	All year	3 of 3

Appeals Committee

The Appeals Committee determines appeals against decisions by the Registrar. As no appeals were lodged during 2021, 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 2021 no new members were appointed. The executive appoints and supports the overall Chair role in undertaking operational aspects such as recruitment, appraisal, and training of Committee members.

Members of the Investigating Committee

Chairs	Registrant members	Lay members
Overall:	Michael Barber	Rebecca Channon
Jill Crawford	Robert Fish	Fran Gillon
Lay:	Sara Glithro	Asmita Naik
Eileen Carr	Edward Groenhart	Nilla Varsani
Lubna Shuja	Daniel Heritage	Lynne Vernon
Carol Ward	Daniel Ruby	Miranda Winram
	External lay member	Eileen Carr ¹
		Lubna Shuja ¹
		Jill Crawford ¹

¹ These lay members can also sit as lay chairs.

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 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.

All regulatory committee members completed their appraisals in 2021, and all met 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 2021.

Members of the Professional Conduct Committee and Health Committee

Chairs	Registrant members	Lay members
Overall:	Paul Allison	Amanda Orchard
Helen Potts	James Gaiger	Philip Geering ¹
David Clark (until March 2021)	Samuel Guillemard	Ann McKechin
Lay:	Stuart Smellie	Michael Glickman
Gail Mortimer	Kenneth Young	Gail Mortimer ¹
Rachel O'Connell	Julie McKay	Helen Potts ¹
Philip Geering	Laura Metcalfe	Stephen Greep
Rama Krishnan	Andrew Miles	Carolyn Tetlow
Claire Bonnet	Ceri Edwards	Rama Krishnan ¹
John Walsh		Gail Parker
Derek McFaull		Hannah Poulton
Carolyn Tetlow		Suzanna Jacoby
		Julie Stone
		Yvonne Walsh
		Carolyn Tetlow ¹

¹ These lay members can also sit as lay chairs.

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 2021.

Non-statutory committees

The Audit and Risk Committee

The role of the Audit and Risk Committee is presented in its Terms of Reference.

The Council delegates some of its powers regarding the appointment of external auditors to the Audit and Risk Committee. The Audit and Risk Committee reviews the strategic risk register and advises the Council about the GCC's internal controls and risk management systems. The Chair of the Committee provides reports at each meeting of the Council.

The Committee met three times in 2021.

Members of the Audit and Risk Committee

Name	Member details	Dates of membership	Meetings attended
Roger Dunshea (Chair)	Council lay member	Up to 31 March 2021	1 of 1
Fergus Devitt (Chair)	Council lay member	All year. From 1 April 2021 as Chair	3 of 3
Elisabeth Angier	Council registrant member	From 1 September 2021	1 of 1
Jennifer Adams	Council lay member	From 1 September 2021	1 of 1
Gareth Lloyd	Council registrant member	Up to 31 March 2021	1 of 1
Keith Richards	Council lay member	Up to 1 June 2021	2 of 2
Phil Yalden	Council registrant 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.

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

The Committee met three times in 2021.

Members of the Remuneration and HR Committee

Name	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	3 of 3
Annie Newsam	Council registrant member	From 16/04/21	2 of 3
Keith Richards	Council lay member	From 16/04/21	3 of 3
Sharon Wilson	Independent external member	All year	2 of 3

The Reappointments Committee

The Reappointments Committee's role is to assess candidates against agreed criteria, ensure the process has been followed correctly, and decide whether a candidate should be recommended for reappointment to the Privy Council.

Four members of the Council were recommended for reappointment in 2021, including the Chair of Council. To ensure good governance, a separate Reappointment Committee was assembled to assess the Chair of Council against the agreed criteria before its recommendation for reappointment.

The Reappointments Committee for the Chair of Council met on 18 February 2021 to assess the reappointment of Mary Chapman for a further four-year term.

Name	Member details	Meetings attended
Roger Dunshea	Council lay member and Chair of Audit and Risk Committee	1 of 1
Steven Gould	Council lay member	1 of 1
Gabrielle Swait	Council registrant member	1 of 1
Chris Dearsley	Independent Panel Member	1 of 1

The Reappointments Committee for Council Members met on 24 February 2021 to assess the reappointment of Council members Keith Richards, Sharon Oliver and Ralph Pottie for a further four-year term.

Name	Member details	Meetings attended
Mary Chapman	Chair of the Council	1 of 1
Carl Stychin	Council lay member	1 of 1
Phil Yalden	Council registrant Member	1 of 1

General Chiropractic Council Annual Report and Accounts

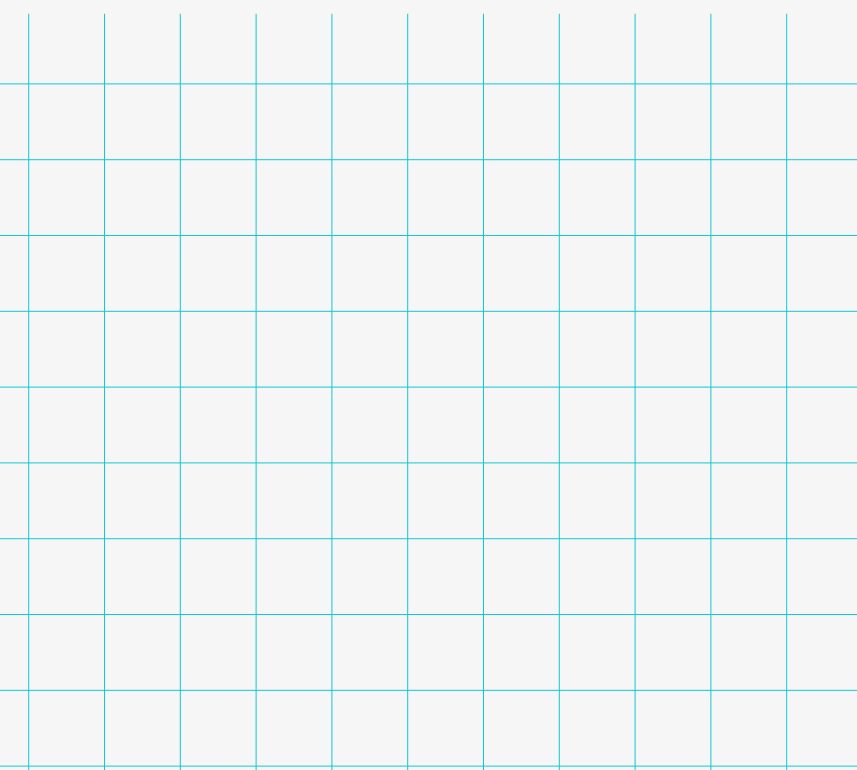
For the year ended 31 December 2021.

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 statements

Status

The General Chiropractic Council is a body corporate established under the provisions of the Chiropractors Act 1994 (enacted on 5 July 1994). The Council is governed by the rules and regulations set down in the Chiropractors Act 1994 (as amended).

Report of the Council

The members of the Council submit their report and the financial statements of the General Chiropractic Council ("GCC") for the year ended 31 December 2021.

Objectives

The Council was established to develop and regulate the chiropractic profession within the United Kingdom.

Principal activities

The Council's principal activities are:

- To protect, promote and maintain the health, safety and wellbeing of the public
- To promote and maintain public confidence in the profession of chiropractic
- To promote and maintain proper professional standards and conduct for members of that profession.

Financial review

The operating results for the year show a deficit of £20k (2020: surplus of £135k) before movements on investments and taxation.

Although income increased by 2.7% (£75k) from £2.773m to £2.848m in the year, the total operating costs of £2.868m in 2021 are higher than that of the prior year by 8.7% (£229k).

The growth in income is due to the increased number of initial registrants, restorations to the register and successful Test of Competence applications assessed during the year.

The rise in total expenditure during the year over the prior year is attributed to:

- The planned increase in Professional Conduct Committee activity to clear up the deferred PCC cases from 2020
- Increased business plan project expenditure and the re-allocation of communications costs from the Shared Office costs heading (note 5) to the Education, Registration and Communications costs centre (note 7), and
- Council costs (note 8) which are broadly in line with those we incurred in 2020. The lower amount reported for 2020 is, however, after considering the write-back of prior year's over-provision for council tax/NIC liability.

Movements on investments and taxation

The recovery of the stock market in the year generated investment gains of £476k during the financial year (2020: investment losses of £66k).

After allowing for the movements on investments and taxation charge in the year, the net surplus at the end of the financial year is £294k (2020: net surplus of £54k).

Financial impact of COVID-19

During the year, the Council noted that the pandemic did not have a material effect on the GCC's finances. The Council, however, maintained the implementation of its 5-year strategic plan to ensure the GCC continues to maintain a financially sustainable future. The Council is pleased to note that the financial sustainability plan it agreed in December 2018 is most likely to be achieved by the end of the 2022 financial year.

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 £3.509m as of December 2021 (2020: £3.211m).

Reserves policy

The Council has agreed an overall reserves policy which comprises unrestricted and restricted funds. Unrestricted funds are further divided into general reserves, designated reserves and revaluation reserves. 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 reserves (unrestricted funds less fixed assets) which are equivalent to 6 months' unrestricted annual operating costs of £1.403m. 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 2021, the 6 months' free reserves target was achieved.

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

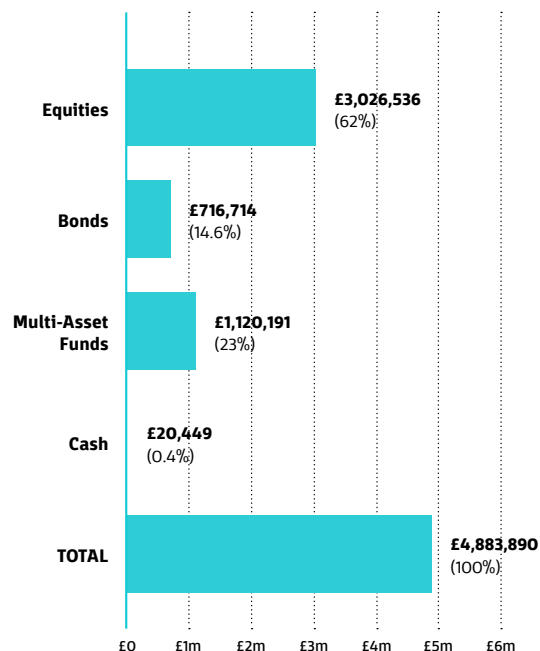
The total reserves held at 31 December 2021 is £3.509m (2020: £3.211m). Of this, £1.403m is held in General Reserve, £0.928m in Designated Reserves, £1.140m in Revaluation Reserve and £0.038m in the Restricted Reserve. The Council confirms that the required level of free reserves was achieved at the 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 3% plus CPI (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 assets in the investment portfolio and their market values are broadly divided into equities, bonds, multi-assets and cash. These are represented in the graph below.

GCC Investments (By Asset Class as at December 2021)



The investment portfolio generated a return of 13.1% against the agreed benchmark of 8.2% during the year (2020: Portfolio return, 0.9%).

The unrealised gains in the year were £402k and the realised gains amounted to £74k. The combined gains give a total of the gross investment gains of £476k (2020: net investment losses of £66k).

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 15 March 2022 and signed on its behalf by:



Mary Chapman
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 2021 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 2021 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 37, 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.

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

Use of our report

This report is made solely to the 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

London

Haysmacintyre LLP

Date: 15 March 2022

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

2021 Financial Statements

Income and expenditure for the year ended 31st December 2021

	Notes	31 Dec 2021 £	31 Dec 2020 £
INCOME			
Registration fees - new registration		142,850	110,950
Annual retention		2,470,200	2,464,600
Other fees	1	39,950	21,150
Bank interest receivable		2,853	4,966
Investment Income	3	120,000	120,000
Test of Competence fees		70,000	50,000
Other income		2,050	1,575
TOTAL INCOME		2,847,903	2,773,241
EXPENDITURE			
Shared costs	5	862,500	959,108
Investigation costs	6	1,376,720	1,225,520
Registration, education & communications costs	7	523,388	390,209
Governance costs	8	105,112	63,592
TOTAL EXPENDITURE		2,867,719	2,638,429
OPERATING (DEFICIT)/SURPLUS		(19,816)	134,812
BEFORE TAXATION AND MOVEMENTS ON INVESTMENTS			
Gains / (losses) on investments	11	476,422	(65,850)
SURPLUS BEFORE TAXATION		456,605	68,962
Taxation	9, 15	162,636	(14,981)
SURPLUS FOR THE PERIOD		293,969	53,981

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

The notes on pages 43-53 form part of these financial statements.

Balance Sheet as at 31st December 2021

	Notes	31 Dec 2021 £	31 Dec 2020 £
FIXED ASSETS			
Tangible assets	10	-	83
Investments	11	4,883,890	4,430,552
TOTAL FIXED ASSETS		4,883,890	4,430,635
CURRENT ASSETS			
Debtors	13	40,436	77,816
Cash at bank		1,756,060	1,716,883
		1,796,496	1,794,699
CURRENT LIABILITIES			
Amounts falling due within one year	14	(2,898,416)	(2,888,277)
NET CURRENT LIABILITIES		(1,101,920)	(1,093,578)
TOTAL ASSETS LESS CURRENT LIABILITIES			
		3,781,970	3,337,057
CREDITORS			
Provisions and other liabilities	15	(272,722)	(126,392)
TOTAL ASSETS LESS TOTAL LIABILITIES		3,509,248	3,210,665
FUNDS OF THE COUNCIL			
General reserves	16	1,403,378	1,457,236
Designated reserve	16	927,887	996,442
Revaluation reserve	16	1,140,134	707,738
Restricted reserves	2, 16	37,849	49,249
TOTAL FUNDS		3,509,248	3,210,665

Approved and authorised for issue by the members of the Council on 15 March 2022, and signed on their behalf by:



Mary Chapman
Chair

The notes on pages 43-53 form part of these financial statements.

Statement of cash flows for the year ended 31st December 2021

	31 Dec 2021 £	31 Dec 2020 £	
CASH FLOWS FROM OPERATING ACTIVITIES			
Surplus for the financial year	293,969	53,981	
Adjustments for:			
Dividends and interest receivable	(122,853)	(124,966)	
Depreciation of tangible assets	83	5,245	
Remeasurements (pension deficit)	4,611	-	
Movement on revaluation of investments	(476,422)	65,850	
Taxation charge	162,636	14,981	
Decrease / (Increase) in debtors	37,380	(22,354)	
(Decrease) in creditors	(6,167)	(75,501)	
NET CASH GENERATED FROM OPERATING ACTIVITIES	(106,762)	(82,764)	
CASH FLOWS FROM INVESTING ACTIVITIES			
Sale of investments	609,195	1,201,197	
Purchase of investments	(592,196)	(1,245,795)	
Decrease in accrued investment income	18	1,636	
Dividends and interest received	92,727	117,783	
NET CASH GENERATED FROM INVESTING ACTIVITIES	109,744	74,821	
CASH AND CASH EQUIVALENTS			
Net increase in cash and cash equivalents	2,982	(7,943)	
Cash and cash equivalents at beginning of year	1,773,527	1,781,470	
Cash and cash equivalents at end of year	1,776,509	1,773,527	
CASH AT BANK AND IN HAND			
Balance at bank	1,756,060	1,716,883	
Balance held by investment managers	20,449	56,644	
Cash and cash equivalents at end of year	1,776,509	1,773,527	
ANALYSIS OF CHANGES IN NET DEBT			
	1 Jan 2021 £	Cashflows £	31 Dec 2021 £
Cash and cash equivalents at end of year			
Balance at bank	1,716,883	39,177	1,756,060
Balance held by investment managers	56,644	(36,195)	20,449
Total	1,773,527	2,982	1,776,509

The notes on pages 43-53 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 reserves, 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
- Leasehold over the period of the lease

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

Current and deferred taxation

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.

Cost balance sheet events

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

NOTE 1:	OTHER FEES	2021	2020
		£	£
	Restoration fee	10,400	13,150
	Non-Practising to Practising	29,550	8,000
		39,950	21,150

NOTE 2:	DEPARTMENT OF HEALTH GRANT	2021	2020
		£	£
	Balance brought forward	49,249	53,749
	Income	-	-
	Expenditure	(11,400)	(4,500)
		37,849	49,249

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.

NOTE 3:	INVESTMENT INCOME
	Investment income 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 31st December 2021 was £4,883,890 (2019: £4,430,552).

NOTE 4:	STAFF COSTS	2021	2020
	The average monthly number of persons (excluding the members) employed by the Council during the year was as follows:	15.6	16.0
		2021	2020
		£	£
	Staff costs for the above persons:		
	Wages and salaries	793,889	810,692
	Social security costs	82,326	84,575
	Pensions costs	77,072	74,833
	Temporary staff costs	58,728	80,703
	Staff recruitment costs	-	39,818
	Legal Advice	1,384	10,068
	Redundancy	-	9,500
		1,013,398	1,110,189

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 (plus the cost of a director to provide maternity cover). These individuals are considered as key management staff and their total remuneration and benefits for the year was £426,128 (2020: £395,843) and pension contributions in the year of £37,632 (2020: £34,130).

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 activities but have been included in the "Shared costs" category in the Income and Expenditure account.

NOTE 5:	SHARED COSTS	2021	2020
		£	£
	Chief Executive & Registrar's office	156,418	247,202
	Technology	147,193	187,759
	HR	56,740	83,758
	Corporate Services	276,839	182,245
	Property	225,311	223,088
	Communications	-	35,056
		862,500	959,108

NOTE 6:	INVESTIGATION COSTS	2021	2020
		£	£
	Fitness to Practise (FtP) Team	388,455	465,624
	Investigating Committee	243,097	163,867
	Other FtP	40,894	24,926
	Professional Conduct Committee	690,367	566,613
	Section 32 investigations	13,907	4,490
		1,376,720	1,225,520

NOTE 7:	EDUCATION, REGISTRATION & COMMUNICATIONS COSTS	2021	2020
		£	£
	Policy team	363,834	183,268
	Education team	-	49,909
	Communications	92,194	-
	Quality assurance	11,442	7,465
	Registration team	-	104,939
	Test of competence	49,701	36,262
	Education Committee	6,217	8,366
		523,388	390,209

The 2021 costs are higher than the prior year mainly because of: (1) increased business plan projects expenditure and (2) the re-allocation of Communications costs from Note 5.

NOTE 8:	GOVERNANCE COSTS	2021	2020
		£	£
	Council	103,912	61,541
	Remuneration and Audit & Risk Committees	900	1,751
	Other Committees	300	300
		105,112	63,592

Since February 2013, Council members have been remunerated by way of annual salary of £6,650, with chair of council being remunerated at £23,000 per annum. The gross governance costs in 2020 was £108,518, before accounting for the write-back of the unused accrued amount for Tax/NIC that was due on prior years' council meeting expenses.

During the year, three face-to-face meetings (two council and one development day) and two virtual council meetings were held. Additionally, two council members were recruited in the year. In 2020, one face-to-face and three virtual meetings were held.

NOTE 9: TAXATION		2021 £	2020 £
Analysis of tax charge/(credit) for the period			
<i>Current tax</i>			
UK corporation tax (current tax charge 19.00%)		11,537	13,010
Total current tax charge		11,537	13,010
<i>Deferred tax</i>			
Deferred tax - origination and reversal of timing differences		113,345	(11,862)
Effect of tax rate change on opening balance		37,754	13,833
Total deferred tax charge		151,099	1,971
Tax on profit on ordinary activities		162,636	14,981
Provision for deferred tax			
Capital gains/ losses		270,652	119,553
<i>Movement in provision:</i>			
Provision at start of period		119,553	117,582
Deferred tax charged in the I&E account for the period		151,099	1,971
Provision at end of period		270,652	119,553
Reconciliation of tax charge			
Profits on ordinary activities before tax		456,605	68,962
Tax on profit on ordinary activities at standard CT rate of 19.00% (PY:19%)		86,755	13,103
<i>Effects of:</i>			
Fixed asset differences		16	996
Expenses not deductible for tax purposes		540,493	520,213
Income not taxable for tax purpose		(608,350)	(507,758)
Exempt ABGH distributions		(16,677)	(16,525)
Chargeable gains/ (losses)		95,443	(8,881)
Remeasurement of deferred tax for changes in tax rates		64,956	13,833
Tax charge for the period		162,636	14,981

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.

NOTE 10:	FIXED ASSETS	Computer equipment	Total
	COST		
	1st January 2021	105,096	105,096
	Additions	-	-
	31st December 2021	105,096	105,096
	DEPRECIATION		
	1st January 2021	105,013	105,013
	Charge	83	83
	31st December 2021	105,096	105,096
	NET BOOK VALUE		
	31st December 2021	-	-
	1st January 2021	83	83

NOTE 11:	INVESTMENTS	2020	2020
		£	£
	Market value as at 1st January 2021	4,370,322	4,384,392
	Additions at cost	592,196	1,239,656
	Disposal proceeds	(609,195)	(1,201,197)
	Unrealised gains/ (losses)	432,396	(92,437)
	Realised gains	74,112	39,908
		4,859,830	4,370,322
	Cash	20,449	56,644
	Accrued income	3,568	3,586
	Market value as at 31st December 2021	4,883,847	4,430,552

The net movement on the portfolio for 2021 was £489,508 (2020: £14,070) and the initial investment in the portfolio in 2013 was £4 million.

The historic cost of the investments (excluding cash and accrued income) is £3,719,740 (2020: £3,662,584).

NOTE 12:	OPERATING LEASE COMMITMENTS	2021	2020
		Building	Building
	Expiring:		
	Under 1 year	175,000	175,000
	Between 2 - 5 years	263,219	438,219
		438,219	613,219

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.

NOTE 13:	DEBTORS	2021	2020
		£	£
	Due within one year:		
	Trade debtors	892	244
	Other debtors	3,166	1,550
	Prepayments and accrued income	36,378	76,022
		40,436	77,816

NOTE 14:	CREDITORS	2021	2020
		£	£
	Amounts falling due within one year		
	Trade creditors	58,324	178,550
	Retention fees in advance	2,571,550	2,495,450
	Other taxes and social security	31,101	34,318
	Other creditors	98,668	54,081
	Accruals	127,236	110,873
	Defined benefit pension liability	-	1,994
	Corporation tax payable	11,537	13,011
		2,898,416	2,888,277

NOTE 15:	PROVISIONS AND OTHER LIABILITIES	2021	2020
		£	£
	Deferred tax liability	270,652	119,553
	Defined benefit pension liability	2,070	6,839
		272,722	126,392

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

NOTE 16:	FUNDS	Balance Brought Forward 01/01/21	Income	Expenditure	Gains, Losses & Transfers	Balance Carried Forward 31/12/21
	General Reserves	1,457,236	2,847,903	(3,030,355)	128,595	1,403,378
	Designated Reserves	996,442	-	-	(73,166)	927,887
	Revaluation Reserve	707,738	-	-	432,396	1,140,134
	Department of Health Grant	49,249	-	-	(11,400)	37,849
		3,210,665	2,847,903	(3,030,355)	476,425	3,509,248
		Balance Brought Forward 01/01/20	Income	Expenditure	Gains, Losses & Transfers	Balance Carried Forward 31/12/20
	General Reserves	1,366,640	2,773,241	(2,653,410)	(29,234)	1,457,236
	Designated Reserves	936,119	-	-	60,323	996,442
	Revaluation Reserve	800,177	-	-	(92,439)	707,738
	Department of Health Grant	53,749	-	-	(4,500)	49,249
		3,156,685	2,773,241	(2,653,410)	(65,850)	3,210,665

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 reserves 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 reserves (unrestricted funds less fixed assets) which are 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 2021, the 6 months' free reserves target was achieved at £1.403m.

Designated reserves – These are unrestricted funds that have been earmarked for purposes identified by the Council. The designated reserves are 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 the occurrence of any such event, the Council has set aside the designated reserves to meet these potential financial challenges.

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.

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.

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.

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 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)
---	--------------------------	-------------------

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.

Present value of provision	31 Dec 2021 (£s)	31 Dec 2020 (£s)	31 Dec 2019 (£s)
Present value of provision	2,070	8,735	10,473

Reconciliation of opening and closing provisions	Period Ending 31 Dec 2021 (£s)	Period Ending 31 Dec 2020 (£s)
Provision at start of period	8,735	10,473
Unwinding of the discount factor (interest expense)	21	106
Deficit contribution paid	(2,054)	(1,994)
Remeasurements - impact of any change in assumptions	(23)	150
Remeasurements - amendments to the contribution schedule	(4,609)	-
Provision at end of period	2,070	8,735

NOTE 18:
(continued)

Income and expenditure impact	Period Ending 31 Dec 2021 (£s)	Period Ending 31 Dec 2020 (£s)
Interest expense	21	106
Remeasurements – impact of any change in assumptions	(23)	150
Remeasurements – amendments to the contribution schedule	(4,609)	-
Contributions paid in respect of future service*	*	*
Costs recognised in income and expenditure account	*	*
Provision at end of period	2,070	8,735

*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.

Assumptions	31 Dec 2021 % per annum	31 Dec 2020 % per annum	31 Dec 2019 % per annum
Rate of discount	1.18	0.27	1.13

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:

Year Ending	31-Dec-21 (£s)	31-Dec-20 (£s)	31-Dec-19 (£s)
Year 1	936	2,054	1,994
Year 2	559	2,116	2,054
Year 3	559	2,179	2,116
Year 4	47	2,245	2,179
Year 5	-	188	2,245
Year 6	-	-	188
Year 7	-	-	-
Year 8	-	-	-
Year 9	-	-	-
Year 10	-	-	-
Year 11	-	-	-
Year 12	-	-	-
Year 13	-	-	-
Year 14	-	-	-
Year 15	-	-	-
Year 16	-	-	-
Year 17	-	-	-
Year 18	-	-	-
Year 19	-	-	-
Year 20	-	-	-

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

	Salary (1)	2021 Expenses Paid (2)	Salary (1)	2020 Expenses Paid (2)
Roger Dunshea*	1,662	-	6,650	-
Tom Greenway	-	-	6,650	-
Gareth Lloyd*	1,662	-	6,650	181
Steven Gould	6,650	-	6,650	-
Fergus Devitt	6,650	827	6,096	820
Julia Sayers	-	-	3,325	-
Gabrielle Swait*	1,662	-	6,650	146
Carl Stychin	6,650	5	6,650	8
Philip Yalden	6,650	335	6,650	73
Mary Chapman	23,000	-	23,000	24
Keith Richards	6,650	-	6,650	-
Sharon Oliver	6,650	337	6,650	435
Ralph Pottie	6,650	827	6,650	1,083
Annie Newsam	6,650	248	2,217	-
Keith Walker	6,650	270	2,217	-
Jennifer Adams	2,217	139	-	-
Elisabeth Angier	2,217	377	-	-
	92,271	3,364	103,354	2,770

* Term ended 31 March 2021.

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 £6,650 per annum. The Chair's remuneration is £23,000 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 2021. 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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Penny Bance, Director of Development
Joe Omorodion, Director of Corporate Services
Eleanor Poole, Director of Fitness to Practise
(maternity leave cover until July 2021)
Niru Uddin, Director of Fitness to Practise
(maternity leave until July 2021)

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