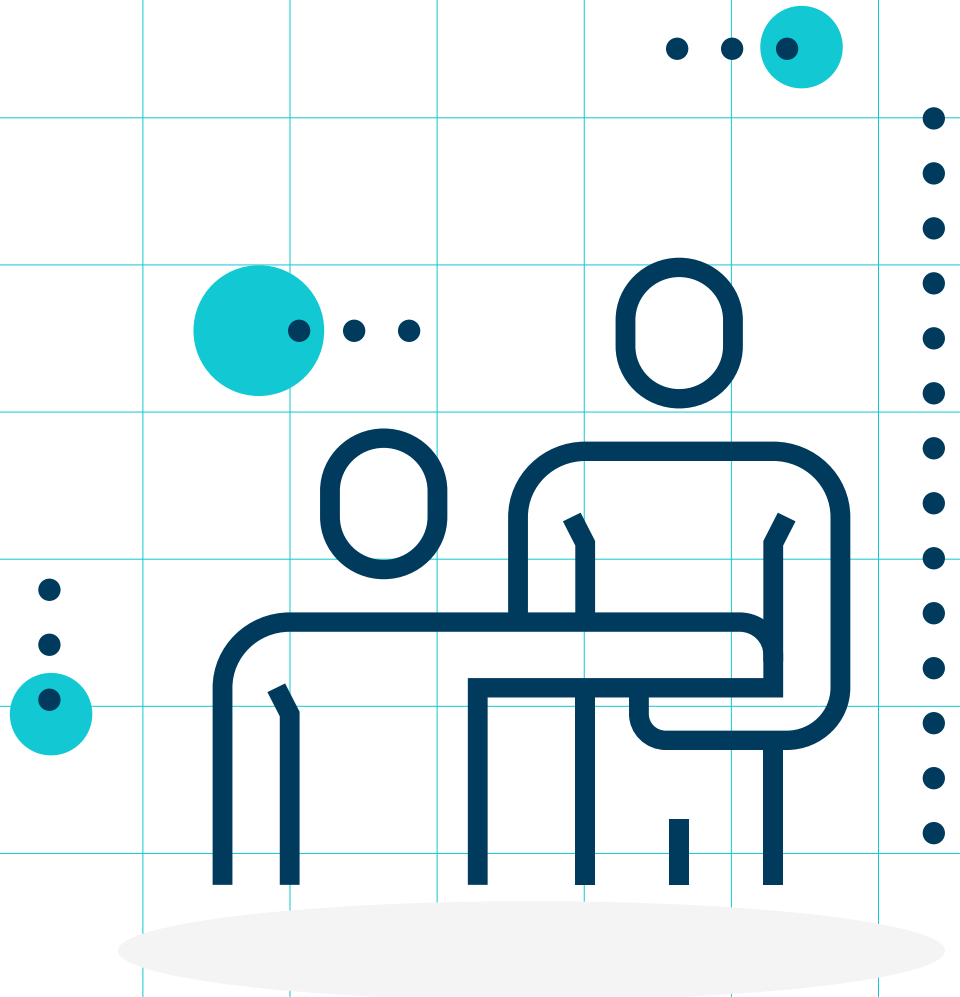


Annual Report & Accounts 2022

2022



General Chiropractic Council Annual Report and Accounts

For the year ended 31 December 2022.

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

About the General Chiropractic Council

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

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

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

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

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

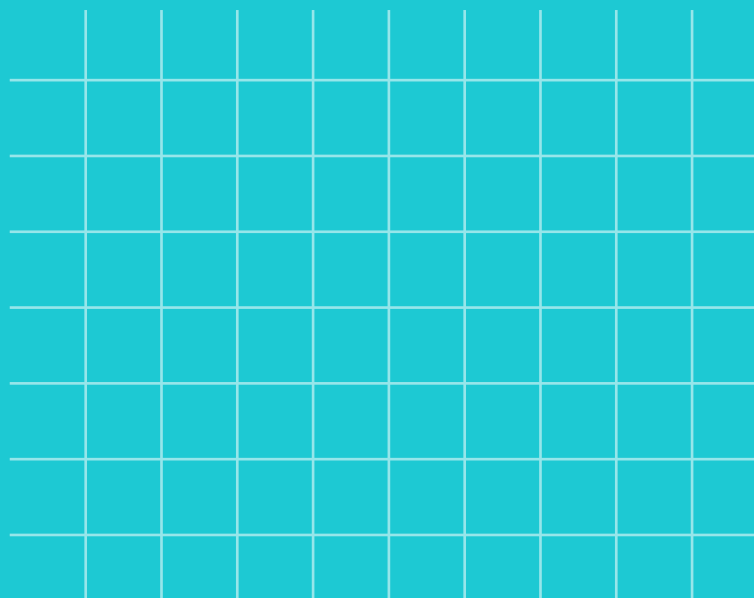
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Woven through our aims is a commitment to inclusivity and diversity in the way that we work, and in encouraging the profession and other stakeholders to work with the GCC on that endeavour.

Mary Chapman
Chair of the GCC Council



A Year in Review: Mary Chapman, Chair of Council

While the worst of the COVID-19 pandemic is behind us, it has become clear that the longer-term impact on our society, health and care system, and our working lives, may take many years to address. In that light, and to be in the best position possible to confront those challenges, the GCC decided to reset its ambitions and priorities. In autumn 2021 following discussion and consultation with many registrants, patients and stakeholders, Council agreed a new strategy for 2022-24.

The plan to meet the strategic priorities identified for 2022 was an ambitious one. This report confirms the largely successful implementation of the first year, and here I would like to highlight some key themes.

Our most significant objective was to deepen the foundations for the education and training of future professionals. Diligent work under the guidance of the Education Committee included comprehensive consultation on our proposals and careful consideration of feedback. The new Education Standards, approved by Council in December 2022, ensure that chiropractors continue to place the care and safety of patients at the centre of their practice with a better integration of equality, diversity and inclusion considerations. The work with education providers will continue in 2023 to embed these expectations of high-quality, evidence-based, modern care.

In its decision-making, Council is now hearing more clearly the voice of patients and the public. This follows our recent efforts to access these insights. Our communications to professionals emphasise the expectations of patients. This is complemented by more effective use of the body of information we hold on chiropractic to better inform patients about the care they can expect to receive.

Woven through our aims is a commitment to inclusivity and diversity in the way that we work, and in encouraging the profession and other stakeholders to work with the GCC on that endeavour. Council members see equality, equity, diversity, inclusion and fairness as important principles to be embedded in the life of the organisation. We have made progress towards a gender and ethnicity balanced Council and aim to achieve that during 2023. We have implemented successfully the first stages of our Equality, Diversity and Inclusion Action Plan. These efforts were recognised in

the year by the Professional Standards Authority (PSA) in its assessment that our performance met the required standard.

The GCC's core protection role of considering and determining fitness to practise matters is a challenging one. We recognise that the timeliness of the process, from receiving complaints to when they are considered by a Professional Conduct Committee, has slipped. Concerns were raised at Council and by the PSA in its assessment that our performance had not met the Standard. Measures have been taken to improve efficiency and effectiveness whilst maintaining fairness. These include revised guidance to decision-making committees and a protocol for the conduct of hearings, as well as other steps to speed up investigations.

After several years of reporting deficit operating budgets, I am pleased that the commitments made in our financial strategy are bearing fruit. The achievement of a small surplus this year represents significant progress towards a sustainable future.

Somewhat less encouraging has been the slow progress on the reform of healthcare regulation by the Department of Health and Social Care (DHSC). The GCC eagerly anticipates the reform programme as the opportunity to bring about much-needed improvement to our legislation. We seek changes to give better alignment with the principles of good regulation, and to enable the GCC to fulfil its public protection duties more efficiently.

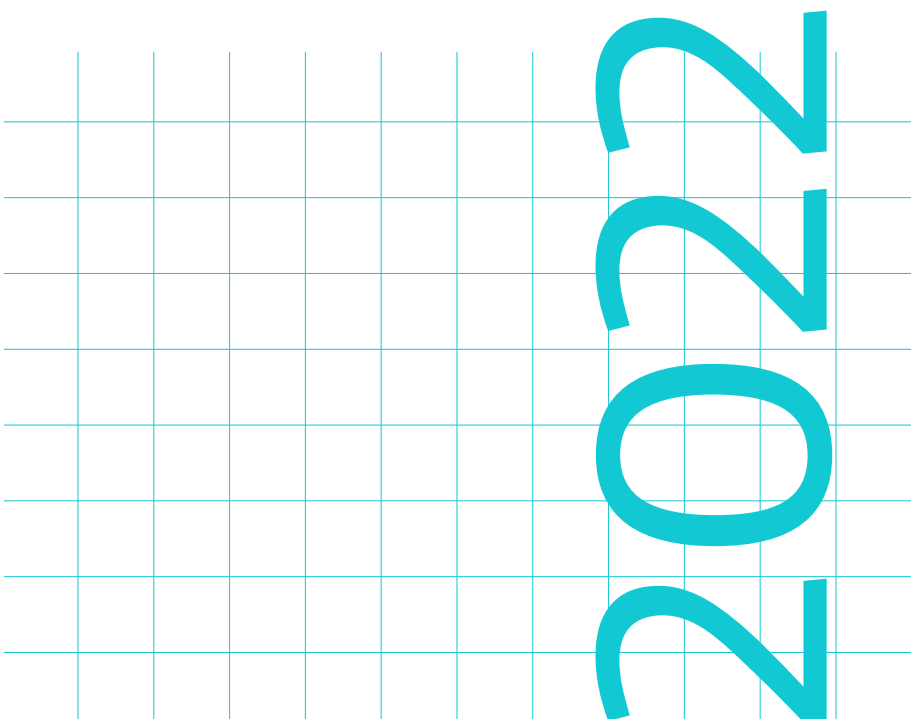
There is more to do but also much to celebrate. The achievements have been the result of a strong partnership between Council, its Committees and the GCC staff team and partners. I wish to recognise the dedication and work of all in protecting the public and developing the profession in what remains a challenging environment.

Regrettably, we said farewell at the end of the year to Carl Stychin and Phil Yalden. Their significant service as Members of Council and to the Education Committee and Audit and Risk Committee respectively has been an outstanding contribution. They depart with our gratitude and warm wishes for their next steps.

As I look to the year ahead, I anticipate that the GCC will intensify its partnership approach within the profession and its representative bodies, with educators and with other healthcare regulators. This will be crucial to achieving the objectives we have set for 2023. I look forward to reporting on our progress towards realising these aims next year.

Mary Chapman

Chair, General Chiropractic Council



2022

A Year in Review: Nick Jones, Chief Executive & Registrar

The new three-year GCC strategy 2022-2024 defines this report. It has four aims. To:

- 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

Our Business Plan for 2022 was published at the start of the year and sets out the work to fulfil our core activities and the standard by which we want to achieve delivery and to enhance and improve how we work. In doing, realising the intent underpinning Strategy 2022-2024. We set ourselves ambitious measures of success for the year.

The participation of a diverse group of patients in the regulation of chiropractic, trusting that they are considered an important constituent, and valuable voice, within the regulation of the profession.

A patient portal was created on the GCC website and contains new information on what to expect when seeing a chiropractor and a checklist for treatment. A GCC patient community was established, with an initial focus on professionalism. Information supporting professionalism, informed by the expectations of patients was published.

Registrants being better supported in meeting the requirements of patients and the expectations of the Code of Practice, further to the development, review and publication of clear guidance and best practice, and efficient regulatory processes.

We continued to develop the Registrant Resource Centre improving and adding content to support registrants to be compliant with requirements. Guidance was published on Imaging and Consent. And GCC toolkits to support best practice by registrants on Equality, Diversity and Inclusion; Communication with patients; and reflective practice were published.

The requirement for graduate registrants to meet the expectations of patients and employers, supported by the inclusive development of new standards for education providers.

New Education standards were approved to be implemented from March 2023. A revised quality assurance framework for checking education programmes was also agreed. A guide for graduates supporting their progression to registration was published. We published the first annual overview of chiropractic education. In the year 272 students graduated from GCC approved programmes in the UK, with 198 joining the GCC register in the year – the highest number on record.

The protection of patients through careful, thoughtful and effective regulatory processes.

The Professional Conduct Committee concluded 10 cases, finding Unacceptable Professional Conduct in five. All cases were held virtually. There was a further reduction in the number of complaints about chiropractors (52 compared to 60 in 2021). 60 cases were concluded by the Investigating Committee, with 12 of those referred to the Professional Conduct Committee for a hearing. On average, investigations took 48 weeks to conclude, compared to 36 weeks in 2021. This is partly driven by concluding some long-standing cases. A Hearing Protocol setting out the basis of how hearings are held was consulted on and agreed by Council. We also consulted on, and agreed, revised guidance for the GCC Investigating Committee – setting out a framework for its decision-making processes and ensuring transparency and clarity for all involved in the complaints process.

The GCC to be rated highly by the Professional Standards Authority (PSA), meeting all the standards of good regulation and our openness to innovative approaches to regulation.

The PSA published its annual performance review of the GCC in July 2022, with the GCC meeting 17 of the 18 standards of good regulation. We were pleased our actions to meet the PSA Standard on Equality, Diversity and Inclusion (that the GCC had not met in 2020 and 2021) were recognised and were assessed as met. The GCC did not meet Standard 15, the time taken to process Fitness to Practise cases from the receipt of the complaint to the final consideration by the Professional Conduct Committee, sometimes taking as long as two years. We continue to work to identify ways to reduce time taken.

The GCC to be seen as a valued contributor to the development of the health and social care regulatory system, open to future decisions and options that may be presented.

The focus of the Department of Health and Social Care in regulatory policy reform was in the development of an *Order*, providing the basis, or template, to be applied to all regulators when appropriate. Whilst the Order is to initially facilitate new powers in the regulation of professionals within the General Medical Council, all the regulators have contributed to its formulation. We have played an active role in those developments and sought to inform stakeholders as to those.

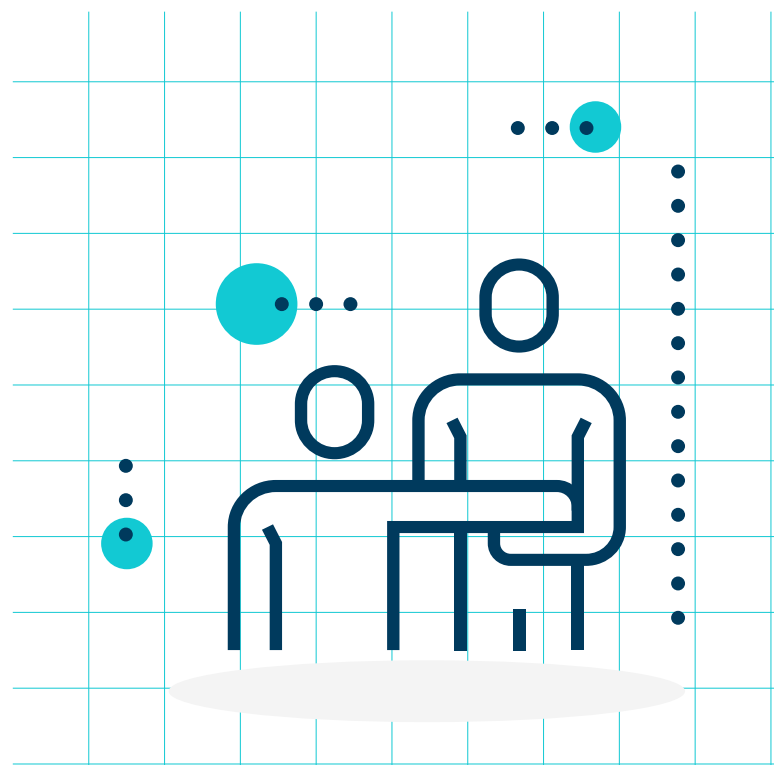
The further development of our employee team, committed and engaged to the delivery of the outcomes and impacts we want to make.

Engagement levels, further to the completion of the annual staff survey are high. Concerns were raised about workload and, within a small staff team, the effect of staff turnover and new pressures on our resilience. The GCC continues to invest in the learning and development of its employees with a focus on equality and diversity and personal development within a team environment.

I 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 another successful year.

Nick Jones

Chief Executive and Registrar, General Chiropractic Council



GCC strategy 2022-2024

In September 2021, the GCC Council approved its three-year strategy for the organisation. The strategy has four aims. Each aim will be achieved through the delivery of three objectives.

One

Patients
& Public

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

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

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

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

Two

Chiropractors

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

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

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

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

Three

The
GCC

To regulate effectively, efficiently, innovatively, and inclusively

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

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

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

Four

The
Profession

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

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

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

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

Business Plan 2022 achievements - projects and activity in 2022

Patients and the Public

Identify issues of concern and expectations from patients regarding their chiropractic experience

- A report examining patients' perspectives on professionalism was published in December 2022.

Develop and implement a patient-focused engagement and involvement plan.

- The GCC Patient Portal was completed with the publication of chiropractic guidance for patients.
- Additional content (e.g. blogs and videos) were published for patient portal.
- Publication of a patient communication toolkit for registrants.
- An increase in GCC Patient Portal users by 20%, based on 2021 results, was achieved (8.5k - 17k users).

Chiropractors

Develop registrant resources to support the theme of 'professionalism' within chiropractic

- The publication of registrant films developed with the Health and Care Professions Council of positive examples of professionalism
- The publication of registrant-focussed content on professionalism.
- An increase in registrants using Registrant Resource Centre by 30% on 2021 values (7,540-9,800 users).

The General Chiropractic Council

Review and revise GCC Education Standards, Quality Assurance processes.

- The Draft Education Standards and consultation strategy was developed, and a public consultation was completed in summer 2022.
- Following the revisions made post-consultation, it was presented to the Education Committee and subsequently to Council in December 2022. Council approved the revised Education Standards.
- The draft revised Quality Assurance (QA) handbook was also approved by Council in December 2022.

Review GCC ethical guidance on consent

- The revision of Guidance on Consent was approved by Council in December 2022.

Review Fitness to Practise publication policy

- A review of the publication policy was conducted, with the sought of external legal advice.
- The current policy did not require any changes and remains in effect.

Revise guidance documents for participants in Fitness to Practice investigations

- A review on protocol on remote hearings was held and a consultation took place in summer 2022.
- Final amendments to guidance document were completed and approved by Council in December 2022.

Review the use of clinical assessors to speed up the investigations

- An analysis of past cases to determine the benefit of using a clinical assessor took place.
- A report was presented to Council in December 2022. Implementation, recruitment will take place in 2023.

Be a digitally effective organisation

- A desktop review of IT service cost per employee was completed by benchmarking GCC IT costs with comparable organisations.

Migrating physical documentation in the office and external archive to a cloud-based storage system

- The document retention policy was revised and approved by Council in June 2022.
- Archivist specialists were appointed, and the review of archive documents commenced in Q4 2022. Currently in progress.

The Profession

Submission to Government consultations throughout 2022.

Equality, Diversity and Inclusion

GCC 15-Point EDI Action Plan

- A standing EDI Working Group was created.
- We reviewed, updated, implemented and disseminated a new GCC EDI policy and toolkit.
- We developed an EDI data collection policy.
- GCC Employees undertook a mandatory EDEI training
- A thematic review of Investigating Committee cases was undertaken.
- We achieved the Professional Standards Authority EDI Standard (Standard 3).

Strategic aim one: Patients and the public

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



The Professional Standards Authority (PSA) published its annual performance review of the GCC in July 2022. For this review period, covering 1 April 2021 to 30 June 2022, the GCC met 17 of the 18 PSA Standards of Good Regulation.

The PSA's Standard not met was Standard 15 about the time taken to process Fitness to Practise cases. The PSA noted that the time taken to progress cases to resolution increased significantly this year – particularly for the most serious cases that reach the Professional Conduct Committee.

We share these concerns that such cases take too long, some over two years. The effects of the pandemic contributed to some hearings being rescheduled lengthening the

time taken. An action plan was endorsed by Council at its meeting in September, identifying steps to reduce time taken in the different stages from receiving a complaint about a chiropractor to its conclusion at Professional Conduct Committee. We expect to see improvements by the end of 2023.

Having not met the Standard relating to Equality, Diversity and Inclusion (EDI) in previous years, the GCC was pleased that the PSA recognised work carried out in meeting the Standard this year. The PSA highlighted the implementation by the GCC of its [EDI Action Plan](#), creating a new EDI Working Group and further improving the collection of EDI data from registrants.

PSA Standards of Good Regulation snapshot

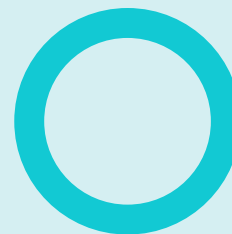
Total Standards met
17 out of 18



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



Fitness to Practise
4 out of 5



Strategic aim two: Chiropractors

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



AIM
2

Our objectives of the three-year strategy

- To identify, collect and analyse data and insights from regulatory and statutory activity.
- To share learning through the gathering and dissemination of GCC internal data and public, patient and registrant research.
- To work with education providers and stakeholders to continue the development and promotion of professionalism in registrants.

The GCC has a duty to support the long-term development of the chiropractic profession and support registrants in meeting the standards that we expect of them. We aim to ensure that registrants have, and maintain, the right knowledge, skills and expertise to deliver safe and high-quality care.

Our focus in 2022 was

- developing and publishing research, resources and formal guidance to support registrants and graduates in their meeting our requirements for high standards;
- enhancing our assurance work with regard to the quality of undergraduate chiropractic education and focusing CPD on areas to prioritise public protection; and that CPD focus, process and checks prioritise public protection; and
- improving our registration processes, enhancing the quality of customer service and meeting the increasing demand for carrying out Test of Competence assessments for international graduates.

Registrant toolkits and Resource Centre

Through the GCC [Registrant Resource Centre](#) we are improving and adding new content to help registrants remain compliant with the GCC Code and assist in their professional activities.

Guidance on Consent

Following an extensive expert review, the GCC updated its [guidance on consent](#) in July, replacing the previous edition published in 2016.

The guidance updates the basis on which patients provide consent to treatment and underlines the requirement that registrants must be satisfied that consent has been given before undertaking any examination, investigation or treatment.

Key amendments and additions within the new guidance include a new section on intimate examinations and treatments, the provision of chaperones and consent-related details regarding keeping patient records. A greater

emphasis on obtaining consent as an ongoing, instead of an initial, condition of the decision-making process has also been included.

Guidance on diagnostic imaging

Published in March, the guidance was developed following a coroner's request to the GCC to explore the requirement for pre-treatment imaging to establish whether a patient is suitable for treatment. In response, the GCC Council created an Expert Group, drawing on specialists from chiropractic, radiology, radiography, MSK specialists and other disciplines, to explore the clinical evidence for the use of x-ray in chiropractic, and to consider specific guidance for the profession.

Consistent with other health and social care professions, the guidance has been developed to promote the best use of imaging for the effective assessment and care of patients. It should be seen alongside, and used in conjunction with existing ionising radiation regulations as well as iRefer and NICE guidance (links available in the [Registrant Resource Centre](#)).

Toolkits

The GCC published two new toolkits in 2022 on [EDI](#) and patient communications. These toolkits supporting registrants' work in complying with the Code provide registrants with more user-friendly and example-driven guidance on various professional development subjects.

The [EDI Toolkit](#), published in October, supports chiropractors in meeting their legal requirements in treating all patients fairly, with respect, and without discrimination. It aims to ensure that chiropractors feel empowered to foster positive change, provide inclusive and affirming care, and minimise the risk of a Fitness to Practise complaint.

The [Enhancing Patient Care Through Effective Communication Toolkit](#), published in December, is the first in a series of GCC professionalism toolkits. It provides registrants with guidance to support effective communication with their patients, providing practical advice to use in their practice.

The toolkit is part of the new [Professionalism](#) section of the GCC website. Containing advice and real-life examples from healthcare workers, registrants can find out more about some of the most common themes of professionalism, such as:

- Communication
- Patient-centred approach to care
- Leadership
- Competence
- Collaboration
- Reflection

Chiropractic degree programmes

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

Education providers offering recognised chiropractic qualifications in 2022 were:

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

In summer 2022, the first student cohorts graduated from the Masters in Chiropractic degree programme at LSBU and the Graduate entry MSc programme at AECC University College.

An in person annual monitoring visit at Teesside University, and a virtual monitoring visit with AECC University College's two-year Graduate entry MSc programme were held in May 2022. The fifth and final monitoring on-site visit to London South Bank University was conducted in November 2022 at their new campus in Croydon. This is the final visit as LSBU has now graduated its first cohort and will now be subject to the GCC annual monitoring process.

The GCC continues to liaise with the European Council on Chiropractic Education to strengthen the way it approves and monitors 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, remains under consideration.

Overview of Chiropractic Education

In May 2022 the GCC published its first annual overview of [Chiropractic Education](#). The publication allows the public and profession access to a range of information and insights regarding chiropractic programmes, how the GCC quality assures chiropractic education in the UK and key issues highlighted in the latest round of annual monitoring reviews. This will be an annual publication.

Maintaining the register of chiropractors

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

On 31 December 2022, 3,578 chiropractors were registered with the GCC, an increase of 4.25% from 2021 (3,432).

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	Date course completed	Number of graduates	Number registered
McTimoney College of Chiropractic (MCC)	October/ December 2022	39	32
AECC University College	July/ August 2022	156	97
London South Bank University	July/August 2022	13	12
University of South Wales (USW)	September 2022	74	60
Total		282	201

The discrepancy between chiropractic graduates and registrants is primarily due to international students returning home following graduation. Others may decide to take time out to travel or take a break before beginning work.

New registrants by registration route

Registration route	New registrants
Route 1 – UK accredited course	227 ¹
Route 2 – Foreign qualified (non-EU)	38
Total	265

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 template 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 2021-22 CPD year, the reflective learning focused on communication skills.

A review of registrant CPD submissions showed that chiropractors had engaged well with the CPD summary although some had found reflecting on communication more challenging and had been asked to resubmit their CPD. The GCC continues to make progress towards encouraging and supporting reflective practice among chiropractors via guidance, toolkits and webinars.

For the 2022/23 CPD year, reflective learning for registrants will focus on consent relating to Principle F in the Code, which requires chiropractors to communicate properly and effectively with patients, colleagues and other healthcare professionals. Issues around communication tend to feature prominently in concerns and complaints raised about chiropractors. The public perceptions research conducted in 2020 for the GCC also highlighted that effective communication between chiropractors and patients can lead to both improved patient satisfaction and better outcomes.

- Issues around communication tend to feature prominently in concerns and complaints raised about chiropractors;
- The public perceptions research conducted in 2020 for the GCC highlighted that effective communication between chiropractors and patients can lead to both improved patient satisfaction, and better outcomes; and
- New graduates 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.

1. This figure includes the 194 graduates from 2022 along with those who graduated in previous years.

Strategic aim three: The GCC

*'To regulate effectively, efficiently,
innovatively and inclusively'*



Our objectives of the three-year strategy

- To act when and where we identify poor practice, from complaints, the misuse of title or when registration requirements, including annual CPD fulfilment, are not met.
- To set and promote educational, professional and registration requirements, to ensure they remain appropriate and fit for purpose.
- To be a sustainable and effective organisation committed to social equality, diversity and fairness

Our focus in 2022 was ensuring the system of regulation was innovative, flexible and transparent and that lessons learned during COVID-19 were absorbed and applied. As a regulator, we have a significant role to play in promoting equality and diversity and work to ensure that we are an inclusive regulator, committed to understanding the diversity of registrants and patients, working together with all our stakeholders and understanding the effect of differential outcomes to our work.

Investigating complaints and fitness to practise

In summary: complaints about chiropractors

13% decrease

in complaints received about chiropractors' fitness to practise compared to 2021.



52

chiropractors had complaints raised against them



73%

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



Most

complaints related to clinical care and conduct



21%

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



Source/number of complaints received by the GCC

Patient/relative of	38
Another chiropractor/clinic where the registrant worked	4
Public sector organisations e.g. police	1
Member of public/private organisation	3
Registrar	0
Self-referral	3
Anonymous	2
Other healthcare professionals	1
Referrer unknown	0
GCC research	0
Total	52

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

In 2022 the GCC received 52 complaints regarding chiropractors, a 13% decrease compared to complaints received in 2021. Over the last five years, the GCC has, on average, received 72 complaints per year. Most complaints received were from patients or their relatives.

Most complaints were related to conduct and clinical care.

Cases considered by the Investigating Committee and the Professional Conduct Committee

Source/number of complaints received by the GCC

		2020	2021	2022
Number of cases concluded by the Investigating Committee		87	82	60
Of which:	No case to answer	78	73	48
	Referred to the Professional Conduct Committee	9	9	12
Number of cases concluded by the Professional Conduct Committee		6	11	10

Improvements to processes for carrying out Fitness to Practise

Review of Publication and Disclosure Policy

This important was to ensure that the regulatory work of the GCC remains transparent, as appropriate. This policy covers the creation, publishing and disclosure of information, primarily on the GCC website. This includes information such as forthcoming professional conduct committee cases, and the determination of those, and forthcoming matters relating to interim orders. In drafting that policy careful consideration was given to how much information is disclosed; when; and for how long that information remains in the public domain.

The review concluded that the existing policy which includes how long fitness to practise sanctions are published on the register is appropriate and the balance struck between the public interest and the rights and freedoms of individuals remains correct.

Review of Investigating Committee guidance

The purpose of the guidance is to provide a framework for the IC's decision-making process as well as ensuring there is transparency and clarity for all involved in the complaints process: Complainants (patients) and registrants, staff of the GCC, and the members of the Investigating Committee making decisions. The extant policy was approved by Council in September 2019.

The GCC consulted on proposed amendments to the guidance in the summer of 2022. The guidance was amended to set out as clearly and transparently as possible the steps taken by IC in dealing with complaints against chiropractors.

The amended guidance was approved by Council in December 2022 and came into effect January 2023.

A new Protocol for Hearings

We consulted on the proposed protocol in the summer of 2022, to ensure that the arrangements for Professional Conduct Committee (PCC) hearings do not discriminate and promote public protection. Our aim was a protocol to ensure that the decision as to the most appropriate format for a PCC hearing (whether that is in-person, remote, or a hybrid hearing) considered the circumstances, preferences of all parties and other factors to enable the secure delivery of justice. The protocol was approved by Council in December 2022 and came into effect January 2023.

Consideration of the introduction of Clinical Advisers

We reviewed how the consideration of investigations of fitness to practise could be sped up by the introduction of clinical advisers. Having completed the scoping review in 2022, it was concluded there are many potential advantages in the careful introduction of advisers. The work to finalise the model, to recruit and appoint clinical advisers to work to provide clinical input into fitness to practise investigations thereby reducing costs and dealing with matters more swiftly, will be carried out in 2023.

Equality, Diversity and Inclusion Action Plan 2022

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

By the end of 2022, five points of the EDI Action Plan have been achieved/completed or were underway:

Action One: Creation of a standing EDI Working Group

taking representation and guidance from GCC (internal), the profession and EDI professionals, all of whom can provide valuable insight and advice.

Action Two: Review GCC functions and processes

to identify and address any possible equality issues (positive, adverse or neutral) and how best to address any of the findings.

The first project under this action point is a thematic review of Investigating Committee closed cases. This work is being led by EDI Working Group member and Chiropractor of the Year 2022, Philippa Oakley. The report will be completed in early 2023.

Action Three: Review, update, implement and disseminate a new GCC EDI policy.

The GCC EDI Policy was published in October, with its accompanying EDI Toolkit in November, alongside a GCC/BCA webinar with over 250 registrants in attendance. The toolkit was an addition to this action.

Action Nine: Create an EDI communication and activation plan.

A short-term EDI communications plan was created to promote EDI activities and outputs, including the new policy, toolkit and joint BCA webinar. Additional plans will be required throughout the plan's term.

Review of the Education Standards and Quality Assurance Framework

Following the scoping review in 2021, Council tasked the Education Committee with undertaking a review of the Education Standards and Quality Assurance Handbook in 2022. The review would ensure that the Standards:

- provide a realistic and comprehensive set of outcomes to be met by graduates of recognised qualifications, demonstrating an ability to practise in accordance with the GCC Code;
- take into account developments within the profession, increase focus on multi-professional teams and different professions working more closely together across the UK, ensuring that graduates are well placed to meet the opportunities to care for patients in different contexts;
- remain consistent, as appropriate, with the outcomes set by other UK health professional regulators.

The Executive appointed an external consultant to support the review, together with the executive, alongside an appointed Steering Group consisting of five members of the Education Committee. The Steering Group met six times throughout the year.

In July 2022 the Education Committee agreed to consult on proposed new Education Standards. The consultation ran from 27 July to 16 September 2022 and was promoted to registrants, the profession and patients through various direct and indirect communications. Public awareness and engagement was also encouraged via social media, primarily through the GCC Twitter account.

By its close, the consultation prompted 147 online and 22 email submissions. Five focus groups were also held, made up of the Royal College of Chiropractors, patients, employers of recent graduates, education providers and education visitors respectively with valuable input received.

The Committee carefully reviewed and considered all of the feedback from the consultation, and when taken all together, responses on the new draft Education Standards were overall positive, constructive and well received.

On 8 December 2022 the GCC Council received the recommendations from the Education Committee further to the GCC consultation on new Education Standards and associated arrangements for assuring the quality of approved programmes.

Following comprehensive discussions the Council approved the new Education Standards and associated suite of documents and the updated Quality Assurance handbook. These will be implemented from 1 March 2023.

Education Standards themes

Patients and their safety are at the heart of the Education Standards and the domains. Putting patients first and at the centre of their care is the first theme.

The second theme promotes principles of Equality, Diversity and Inclusion. The services provided to patients must be fair and accessible to everyone. Patients must receive the best care, irrespective of any protected characteristics or backgrounds, including age, sex, race, disability, religion, marriage or civil partnership status, pregnancy, gender reassignment or sexual orientation. The GCC wants to see an environment that recognises, respects and celebrates differences, empowers a culture of creativity and innovation, and one where everyone feels welcomed and valued.

The third theme emphasises the integration of critically appraised evidence into practice, ensuring that new chiropractors have the proper knowledge and skills to independently appraise and use evidence to support their professional practice.

In short, patients must experience care provided by a professional who places the care of patients at the centre of their practice and is respectful of patient differences while delivering high-quality, evidence-based modern care.

GCC as an employer

The GCC has a small, dedicated and diverse employee group of 16, committed to its aims and working hard to fulfil its regulatory functions. The management team is evenly balanced between male and female and those identifying with a minority ethnicity and not. This is reflected across the GCC team.

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

Like many other organisations, the GCC adopted a new hybrid working environment within a framework setting out the principles and expectations for the staff team. Broadly team members work from the office two to three days each week.

As a small organisation, personnel changes affect outputs, albeit the GCC has worked hard to mitigate any disruption caused. In 2022, the employee turnover rate was 27%, higher than in 2021.

The Learning and Development strategy and plan for 2022 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
- Health and Safety Training
- Staff development training
- Leadership team development

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 from 2019 to 2022, 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 aim of the financial sustainability plan was to work towards achieving at least a balanced budget position by December 2021. We achieved the financial sustainability plan at the end of the 2022 financial year as we made a headline surplus of £72k.

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

Financial disciplines

The reporting framework for the management accounts was further improved and targeted at the users of the report during the year. 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 37 shows the GCC realised a headline surplus of £72k in 2022 (headline deficit in 2021: £20k), before gains on investments and taxation. This was against the agreed budgeted surplus of £35k. Additional commentary is provided in the financial review section of this report.

Investment strategy

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

Strategic aim four: The Profession

*'To enhance the nature and form of
regulation for the profession for the future'*



Our objectives of the three-year strategy

- To 'shape the future' of regulation of the profession, by influencing the conclusions of the Government's consultation and review of health and social care regulation.
- To foster knowledge sharing and expertise, drive efficiencies and seek opportunities to delegate and/or attain economies of scale.
- To take forward the development of rules to be applied upon agreed legislative change.

Movement relating to reform of professional health and social care regulation is under way, albeit at a glacial pace and discussions amongst the regulators are continuous. Over the next few years, decisions will be taken on which changes are to be made and to whom. Ultimately, the design of the regulatory system is for Government to decide. The GCC offers its knowledge, expertise and experience alongside those of patients, the public and the profession. We will work with the Government, fellow regulators and others to refine and implement changes to professional regulation so that it continues to provide the highest standard of public protection. Regulatory reform has the potential to reshape our operations and transform our approach and improve the experience of those who interact with us.

Policy reform

In March 2021 the Department of Health and Social Care (DHSC) consulted on regulatory policy reform: Regulating healthcare professionals, protecting the public. There has been no report on the outcomes of the consultation concluding in June 2021. That said the development of a Section 60 Order setting out the main components of regulatory powers and which could be applied in the future to regulators as appropriate was taken forward by officials in 2022.

Over the summer period the drafting of the Order was refocused towards enabling the regulation of specific professional roles – namely physician associates and anaesthesia associates – by the General Medical Council (GMC). Officials expected that formal consultation on the draft Order would commence later in 2022, albeit that did not take place. Officials also noted that whilst the draft Order is to be applied to the GMC, it can (in due course) be applied to other regulators. We must wait and see.

The DHSC has sought the involvement of the regulatory bodies in the development of the proposals and have shared drafts on a regular basis. This has been welcomed by us and others. We have contributed in writing and in attendance at meetings and so on. The GMC has also been generous in convening similar sessions with other regulatory bodies to seek common ground and agree where concerns might be present.

On publication of any draft Order, we will be submitting a response to the formal consultation.

The Health and Care Act 2022

The Act received Royal Assent in April 2022, reforming the health and care system, and includes powers for the Secretary of State for Health and Social Care to amend the regulation of healthcare professionals through secondary legislation. In short, to regulate and deregulate a profession and to abolish a regulatory body.

A consultation - *Healthcare Regulation: deciding when statutory regulation is appropriate* - was undertaken by DHSC from 6 January to 31 March 2022. We submitted a detailed response; no report of the consultation has been issued.

An independent review was commissioned by DHSC to explore the potential use of these additional powers and including a review of the number of regulators. The independent review took place in 2021 along with our submission to the review. We are advised that activity on this work has been paused.

In summary, the reform of professional health and social care regulation is taking place albeit at an uncertain pace. Decisions may be taken on the changes to be made, and to which regulatory bodies they will be applied. Our starting point is the value of regulation in ensuring the safety and quality of care on behalf of patients. The organisation and design of the regulatory system is for government. We will continue to offer our expertise and experience – alongside those of the profession – to participate in and inform proposals for reform and improvement of the current system.

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.

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

Council membership for 2022

Council member	Terms of appointment		Meetings attended
Mary Chapman (Chair)	01/08/2017	31/07/2025	4 of 4
Jennifer Adams	01/09/2021	31/08/2024	4 of 4
Elisabeth Angier	01/09/2021	31/08/2024	4 of 4
Fergus Devitt	01/02/2020	31/01/2024	3 of 4
Steven Gould	01/06/2020	31/05/2024	4 of 4
Annie Newsam	01/09/2020	31/08/2024	4 of 4
Sharon Oliver	01/08/2017	31/07/2025	4 of 4
Ralph Pottie	01/08/2017	31/07/2025	3 of 4
Keith Richards	01/08/2017	31/07/2025	2 of 4
Carl Stychin	31/01/2018	30/01/2023	3 of 4
Keith Walker	01/09/2020	31/08/2024	3 of 4
Phil Yalden	01/06/2018	31/05/2023	4 of 4

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

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 2022, reporting to each meeting of the Council.

Members of the Education Committee

Committee Member	Member details	Dates of Membership	Meetings attended
Sharon Oliver	Council lay member and Chair	All year	3 of 3
Clare Allen	External lay member	All year	3 of 3
Mike Barber	External registrant member	All year	3 of 3
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	3 of 3
Carl Stychin	Council lay member	All year	2 of 3
Keith Walker	Council registrant member	All year	3 of 3
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 2022, 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 2022 two lay members of the IC were appointed as panel chairs. The executive supports the overall Chair role in undertaking operational aspects such as recruitment, appraisal, and training of Committee members.

Members of the Investigating Committee

Chairs	Registrant Members	Lay Members
Overall Chair:	Michael Barber	Rebecca Channon
Jill Crawford	Robert Fish	Fran Gillon
Lay Chairs:	Sara Glithro	Asmita Naik
Eileen Carr	Edward Groenhart	Nilla Varsani ²
Lubna Shuja	Daniel Heritage	Lynne Vernon
Asmita Naik	Daniel Ruby	Miranda Winram
Nilla Varsani		Eileen Carr ²
		Lubna Shuja ²
		Jill Crawford

². These lay members can also serve 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 that a complaint against a chiropractor is well-founded, the PCC may take one of the following steps:

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

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

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

Most regulatory committee members completed their appraisals in 2022, and met the standard required to carry out their roles. Some appraisals were postponed to 2023 due to the personal circumstances of the members involved.

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 2022.

Members of the Professional Conduct Committee and Health Committee

Chairs	Registrant Members	Lay Members
Overall Chair:	Paul Allison	Amanda Orchard
Claire Bonnet	James Gaiger	Philip Geering
Helen Potts (until November 2022)	Samuel Guillemard	Ann McKechin
Lay Chairs:	Stuart Smellie	Michael Glickman
Rachel O'Connell	Kenneth Young	Helen Potts ³
Philip Geering	Julie McKay	Stephen Greep
Rama Krishnan	Laura Metcalfe	Carolyn Tetlow
John Walsh	Andrew Miles	Rama Krishnan ³
Derek McFaull	Ceri Edwards	Gail Parker
Carolyn Tetlow		Hannah Poulton
		Suzanna Jacoby
		Julie Stone
		Yvonne Walsh
		Carolyn Tetlow ³

³. 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 2022.

Non-statutory committees

The Audit and Risk Committee

The Council delegates some of its powers to the Audit and Risk Committee. The Committee's delegated powers include overseeing the relationship with the external auditors – including recommending their appointment, re-appointment and removal to Council; reviewing and recommending the annual accounts to Council; reviewing the findings of the annual audit; reviewing the whistleblowing arrangements; overseeing the internal controls and risk management systems; reviewing and monitoring the timeliness and integrity of the GCC financial reporting arrangements. The Chair of the Committee provides reports at each meeting of the Council. The Committee met three times in 2022.

Members of the Audit and Risk Committee

Committee Member	Member details	Dates of Membership	Meetings attended
Fergus Devitt (Chair)	Council lay member	All year (from 1 April 2021 as Chair)	3 of 3
Elisabeth Angier	Council registrant member	All year	3 of 3
Jennifer Adams	Council lay member	All year	3 of 3
Shelagh Kirkland	Independent external member	All year	3 of 3
Phil Yalden	Council registrant member	All year	3 of 3

Remuneration and Human Resources Committee

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

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

The Committee met three times in 2022.

Members of the Remuneration and HR Committee

Committee Member	Member details	Dates of Membership	Meetings attended
Steven Gould (Chair)	Council lay member	All year	3 of 3
Mary Chapman	Chair of Council	All year	3 of 3
Annie Newsam	Council registrant member	All year	2 of 3
Keith Richards	Council lay member	All year	3 of 3
Andrea Sillars	Independent external member	From 5 July 2022	2 of 2
Sharon Wilson	Independent external member	Up to April 2022	1 of 1

The Appointments Committee

The Appointments 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 appointment to the Privy Council.

The Appointments Committee met on 28 November 2022 to recommend the appointment of two lay members of the Council.

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.

Members of the Appointments Committee

Committee Member	Member details	Meetings attended
Mary Chapman	Council Chair	2 of 2
Elisabeth Angier	Council registrant member	2 of 2
Sharon Oliver	Council lay member	2 of 2
Cindy Butts	Independent Panel Member	2 of 2

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:

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

The Audit and Risk Committee review the risk register at each of its meetings. The Council carried out its review of the risk register in March, September and December 2022. Council undertook to review the register biannually in future in June and December. More information on the Audit and Risk Committee is available on page 33.

Information Governance

To ensure high standards of information governance and data security, we investigated all incidents of data breaches and reported them 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 decided whether it required reporting to the Information Commissioner. Refresher training courses and guidance on the handling and minimisation of data breach incidents were provided to all staff during the year on information security, cyber security and human error.

In the 2022 financial year there were:

- Three data breaches reviewed, with none required to be reported to the Information Commissioner (2021: two)
- Three data subject access (DSAs) requests (2021: seven)
- Four freedom of information (FOI) requests (2021: five)

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

General Chiropractic Council annual report and accounts

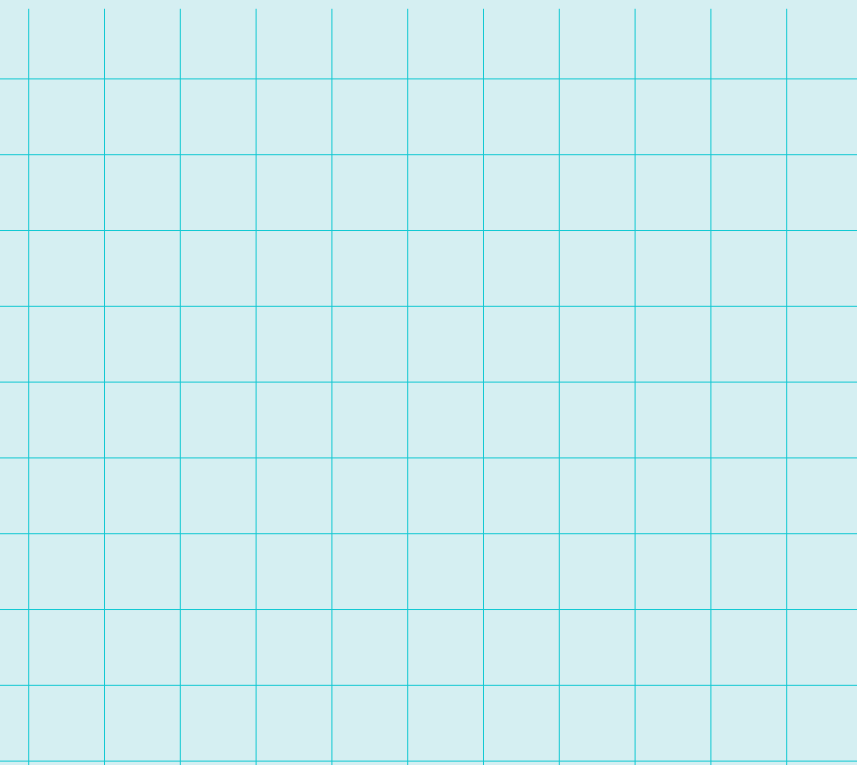
For the year ended 31 December 2022.

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 2022.

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 surplus of £72k (2021: deficit of £20k) before movements on investments and taxation.

Total income increased by 5.8% (£166k) from £2.848m to £3.014m in the year, the total operating costs of £2.942m in 2022 were lower than that of the prior year by 2.6% (£75k).

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 increase in total expenditure in 2022 over the prior year is attributed to the provision for office renewal, business plan projects, employment costs and the cost of implementing a dashboard reporting system.

Movements on investments and taxation

The listed investments performed relatively poorly during the year with a reduction in value by £423k (9%) from £4.884m as of 31 December 2021 to £4.461m on 31 December 2022

After allowing for the movements on investments and taxation charge in the year, the net deficit at the end of the financial year is £229k (2021: net surplus of £298k).

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 £3.280m as of December 2022 (2021: £3.509m).

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 budgeted annual operating costs of £1.410m. The funds are to be held in the general reserve. The Council has no restrictions on the use of these funds for the carrying out of its statutory duties. As of 31 December 2022, 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.

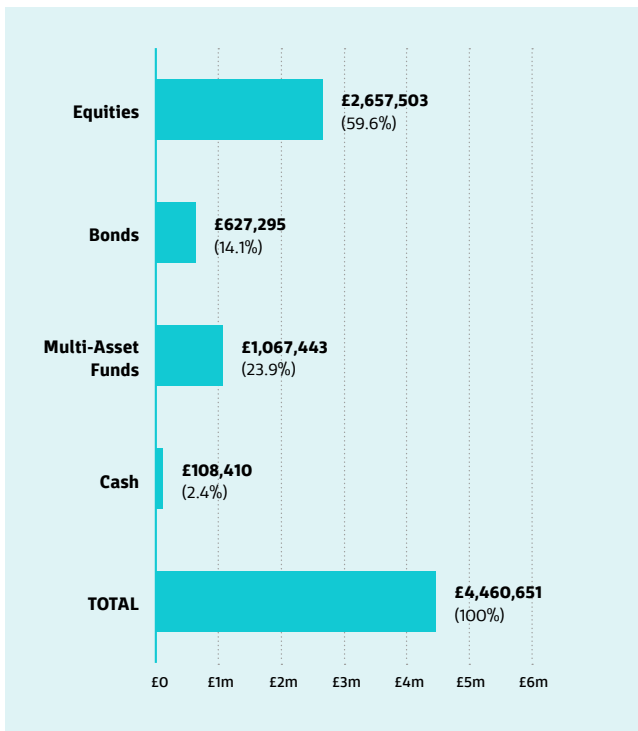
The total reserves held on 31 December 2022 is £3.280m (2021: £3.509m). Of this, £1.410m is held in General Reserve, £1.232m in Designated Reserves, £0.604m in Revaluation Reserve and £0.034m in the Restricted Reserve. The Council confirms that the required level of free reserves was achieved at the 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 2022)



The investment portfolio generated a total return of -6.2% against the agreed benchmark of 13.5% (i.e. CPI plus 3%) during the year (2021: Portfolio return, 13.1% against the benchmark of 8.2%).

The unrealised losses in the year were £547k and the realised gains amounted to £147k. The combined losses give a total of the gross investment losses of £401k (2021: net investment gains of £476k).

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 14 March 2023 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 2022 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 2022 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 30, the members of the Council are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the members are responsible for assessing the General Chiropractic Council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the members either intend to liquidate the General Chiropractic Council or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

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

Based on our understanding of the General Chiropractic Council, we identified that the principal risks of non-compliance with laws and regulations relates to the Chiropractors Act 1994, and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Chiropractors Act 1994 and the application of FRS 102, income tax and payroll tax.

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principal risks were related to posting inappropriate journal entries to revenue and management bias in accounting estimates. Audit procedures performed by the engagement team included:

- Enquiries of management regarding correspondence with regulators and tax authorities

- Discussions with management including consideration of known or suspected instances of non-compliance with laws and regulation and fraud
- Evaluating management's controls designed to prevent and detect irregularities
- Identifying and testing journals, in particular journal entries posted with unusual account combinations, round sum amounts and postings by unusual users or with unusual descriptions
- Challenging assumptions and judgements made by management in their critical accounting estimates.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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

10 Queen Street

Statutory Auditor

London

Haysmacintyre LLP

Date: 14 March 2023

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

2022 Financial Statements

Income and expenditure for the year ended 31st December 2022

	Notes	31 Dec 2022 £	31 Dec 2021 £
INCOME			
Registration fees - new registration		190,650	142,850
Annual retention		2,547,200	2,470,200
Other fees	1	36,000	39,950
Bank interest receivable		4,374	2,853
Investment Income	3	120,000	120,000
Test of Competence fees		112,000	70,000
Other income		3,862	2,050
TOTAL INCOME		3,014,086	2,847,903
EXPENDITURE			
Shared costs	5	991,724	862,497
Investigation costs	6	1,216,172	1,376,720
Education, registration & communications costs	7	612,499	523,388
Governance costs	8	122,153	105,112
TOTAL EXPENDITURE		2,942,548	2,867,717
OPERATING Surplus/(Deficit)		71,538	(19,814)
BEFORE TAXATION AND MOVEMENTS ON INVESTMENTS			
Actuarial gains on defined benefit pension scheme		-	4,611
(Losses)/gains on investments	11	(400,570)	476,422
(DEFICIT)/SURPLUS BEFORE TAXATION		(329,032)	461,219
Taxation	9, 15	99,994	(162,636)
(DEFICIT)/SURPLUS FOR THE PERIOD		(229,038)	298,583

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

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

Balance Sheet as at 31st December 2022

	Notes	31 Dec 2022 £	31 Dec 2021 £
FIXED ASSETS			
Tangible assets	10	-	-
Investments	11	4,460,651	4,883,890
TOTAL FIXED ASSETS		4,460,651	4,883,890
CURRENT ASSETS			
Debtors	13	43,746	40,436
Cash at bank		2,123,351	1,756,060
		2,167,097	1,796,496
CURRENT LIABILITIES			
Amounts falling due within one year	14	(3,132,545)	(2,898,416)
NET CURRENT LIABILITIES		(965,448)	(1,101,920)
TOTAL ASSETS LESS CURRENT LIABILITIES		3,495,203	3,781,970
CREDITORS			
Provisions and other liabilities	15	(214,993)	(272,722)
TOTAL ASSETS LESS TOTAL LIABILITIES		3,280,210	3,509,248
FUNDS OF THE COUNCIL			
General reserves	16	1,410,000	1,403,378
Designated reserve	16	1,232,267	927,887
Revaluation reserve	16	603,844	1,140,134
Restricted reserves	2, 16	34,099	37,849
TOTAL FUNDS		3,280,210	3,509,248

Approved and authorised for issue by the members of the Council on 14 March 2023, and signed on their behalf by:



Mary Chapman
Chair, General Chiropractic Council

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

Statement of cash flows for the year ended 31st December 2022

	31 Dec 2022 £	31 Dec 2021 £	
CASH FLOWS FROM OPERATING ACTIVITIES			
(Deficit)/surplus for the financial year	(229,038)	298,583	
Adjustments for:			
Dividends and interest receivable	(124,374)	(122,853)	
Depreciation of tangible assets	-	83	
Remeasurements (pension deficit)	(960)	(6,763)	
Movement on revaluation of investments	400,570	(476,422)	
Taxation charge	(99,994)	162,636	
Tax Paid	(11,537)	(13,011)	
(Increase) /decrease in debtors	(3,310)	37,380	
Increase in creditors	288,891	13,605	
NET CASH GENERATED FROM OPERATING ACTIVITIES	220,248	(106,762)	
CASH FLOWS FROM INVESTING ACTIVITIES			
Sale of investments	1,214,488	609,195	
Purchase of investments	(1,160,207)	(592,196)	
(Increase)/decrease in accrued investment income	(652)	18	
Dividends and interest received	112,830	92,727	
NET CASH GENERATED FROM INVESTING ACTIVITIES	166,459	109,744	
Net increase in cash and cash equivalents	386,707	2,982	
Cash and cash equivalents at beginning of year	1,776,509	1,773,527	
Cash and cash equivalents at end of year	2,163,216	1,776,509	
CASH AT BANK AND IN HAND			
Balance at bank	2,123,351	1,756,060	
Balance held by investment managers	39,865	20,449	
Cash and cash equivalents at end of year	2,163,216	1,776,509	
ANALYSIS OF CHANGES IN NET DEBT			
	1 Jan 2022	Cashflows	31 Dec 2022
	£	£	£
Cash and cash equivalents at end of year			
Balance at bank	1,756,060	367,291	2,123,351
Balance held by investment managers	20,449	19,416	39,865
Total	1,776,509	386,707	2,163,216

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

Notes to the accounts

Accounting policies

Basis of accounting

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

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

The financial statements have been prepared on a going concern basis. Members of the Council have reviewed the GCC's 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 tax

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

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

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

Investments

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

Employee benefits

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

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

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

Post balance sheet events

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

NOTE 1:	OTHER FEES	2022	2021
		£	£
	Restoration fee	25,600	10,400
	Non-Practising to Practising	10,400	29,550
		36,000	39,950

NOTE 2:	DEPARTMENT OF HEALTH GRANT	2022	2021
		£	£
	Balance brought forward	37,849	49,249
	Income	-	-
	Expenditure	(3,750)	(11,400)
		34,099	37,849

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
	The investment income of £120k per annum relates to bank interest, dividends, and other receivables from the investment portfolio. The initial investment of £4 million was made in 2013. The valuation as at 31 December 2022 was £4,460,651 (2021: £4,883,890).

NOTE 4:	STAFF COSTS	2022	2021
	The average monthly number of persons (excluding the members) employed by the Council during the year was as follows:	15.7	15.6
		2022	2021
		£	£
	Staff costs for the above persons:		
	Wages and salaries	792,981	793,889
	Social security costs	94,911	82,326
	Pensions costs	78,335	77,072
	Temporary staff costs	57,270	58,728
	Staff recruitment costs	34,605	-
	Legal Advice	-	1,384
		1,058,103	1,013,398

The Council members delegate the day-to-day running of the GCC to the Senior Executive Team which is made up of the Chief Executive and Registrar and three Directors. These individuals are considered as key management staff and their total remuneration and benefits for the year was £419,829 (2021: £426,128) and pension contributions in the year of £36,607 (2021: £37,632).

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	2022	2021
		£	£
	Chief Executive & Registrar's office	163,831	156,418
	Technology	160,818	147,193
	HR	55,217	56,740
	Corporate Services	328,807	276,836
	Property	283,051	225,310
		991,724	862,497

The increase in costs in 2022 is due to the allowance for the potential office renewal and dilapidation costs when the current lease arrangements come to an end.

NOTE 6:	INVESTIGATION COSTS	2022	2021
		£	£
	Fitness to Practise (FtP) Team	350,787	388,455
	Investigating Committee	205,756	243,097
	Other FtP	38,861	40,894
	Professional Conduct Committee	599,721	690,367
	Section 32 investigations	21,047	13,907
		1,216,172	1,376,720

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

NOTE 7:	EDUCATION, REGISTRATION & COMMUNICATIONS COSTS	2022	2021
		£	£
	Policy team	428,452	421,834
	Communications	52,837	34,194
	Quality assurance	29,123	11,442
	Test of competence	88,296	49,701
	Education Committee	13,791	6,217
		612,499	523,388

The 2022 costs are higher than the prior year mainly because of increased: (1) Quality Assurance costs (education visits) and Test of Competence costs (with associated increase in income).

NOTE 8:	GOVERNANCE COSTS	2022	2021
		£	£
	Council	117,877	103,912
	Remuneration and Audit & Risk Committees	4,276	900
	Other Committees	-	300
		122,153	105,112

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 2022 costs are higher than those expended in 2021 because three face-to-face (two Council and one development day meetings), and two virtual Council meetings were held in the year (2021: one face-to-face meeting and three virtual meetings were held).

NOTE 9:	TAXATION	2022	2021
		£	£
	<i>Analysis of tax charge/(credit) for the period</i>		
	<i>Current tax</i>		
	UK corporation tax at 19.00% (PY:19.00%)	6,775	11,537
	Total current tax charge	6,775	11,537
	Deferred tax – origination and reversal of timing differences	(81,144)	113,345
	Effect of tax rate change on opening balance	(25,625)	37,754
	Total deferred tax (credit)/charge	(106,769)	151,099
	Tax on profit on ordinary activities	(99,994)	162,636
	<i>Provision for deferred tax</i>		
	Capital gains/ losses	163,883	270,652
	<i>Movement in provision:</i>		
	Provision at start of period	270,652	119,553
	Deferred tax charged in the P & L account for the period	(106,769)	151,099
	Provision at end of period	163,883	270,652
	<i>Reconciliation of tax charge</i>		
	(Losses)/Profits on ordinary activities before tax	(328,564)	456,605
	Tax on loss on ordinary activities at standard CT rate of 19.00% (PY:19%)	(62,427)	86,755
	<i>Effects of:</i>		
	Fixed asset differences	-	16
	Expenses not deductible for tax purposes	635,252	540,493
	Income not taxable for tax purpose	(573,247)	(608,350)
	Exempt ABGH distributions	(16,372)	(16,677)
	Chargeable (losses)/gains	(57,575)	95,443
	Remeasurement of deferred tax for changes in tax rates	(25,625)	64,956
	Tax charge for the period	(99,994)	162,636

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 2022	105,096	105,096
	Additions	-	-
	31st December 2022	105,096	105,096
	DEPRECIATION		
	1st January 2022	105,096	105,096
	Charge	-	-
	31st December 2022	105,096	105,096
	NET BOOK VALUE		
	31st December 2022	-	-
	1st January 2022	-	-

NOTE 11:	INVESTMENTS	2022	2021
		£	£
	Market value as at 1st January 2022	4,859,873	4,370,322
	Additions at cost	1,160,208	592,196
	Disposal proceeds	(1,214,488)	(609,195)
	Unrealised (losses)/gains	(536,290)	432,396
	Realised gains	147,263	74,154
		4,416,566	4,859,873
	Cash	39,865	20,449
	Accrued income	4,220	3,568
	Market value as at 31st December 2022	4,460,651	4,883,890

The net movement on the portfolio for 2022 was £4,460,652 (2021: £4,883,890) and the initial investment in the portfolio in 2013 was £4 million.

The historic cost of the investments (excluding cash and accrued income) is £3,813,028 (2021: £3,719,740).

NOTE 12:	OPERATING LEASE COMMITMENTS	2022	2021
		Building	Building
	Expiring:		
	Under 1 year	175,000	175,000
	Between 2 – 5 years	88,219	263,219
		263,219	438,219

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	2022	2021
		£	£
	Due within one year:		
	Trade debtors	340	892
	Other debtors	1,390	3,166
	Prepayments and accrued income	42,016	36,378
		43,746	40,436

NOTE 14:	CREDITORS	2022	2021
		£	£
	Amounts falling due within one year		
	Trade creditors	70,073	58,324
	Retention fees in advance	2,681,350	2,571,550
	Other taxes and social security	44,475	31,101
	Other creditors	60,239	98,668
	Accruals	269,633	127,236
	Corporation tax payable	6,775	11,537
		3,132,545	2,898,416

The 2022 creditors amount shows an increase of £230k over the 2021 figure. This is largely due to the increase in retention fee income receipts of £110k and the increase in the accruals for committed expenditure of £142k.

NOTE 15:	PROVISIONS AND OTHER LIABILITIES	2022	2021
		£	£
	Deferred tax liability	163,883	270,652
	Defined benefit pension liability	1,110	2,070
	Provision for Dilapidations	50,000	-
		214,993	272,722

The deferred tax liability comprises potential capital gains tax on investments. The provision for dilapidation has been included to allow for potential office renewal and dilapidation costs when the current lease arrangements come to end.

NOTE 16:	FUNDS	Balance Brought Forward				Balance Carried Forward
		01/01/22	Income	Expenditure	Gains, Losses & Transfers	31/12/22
	General Reserves	1,403,378	3,014,086	(2,942,080)	(65,384)	1,410,000
	Designated Reserves	927,887	-	99,526	204,854	1,232,267
	Revaluation Reserve	1,140,134	-	-	(536,290)	603,844
	Department of Health Grant	37,849	-	-	(3,750)	34,099
		3,509,248	3,014,086	(2,842,554)	(400,570)	3,280,210
		Balance Brought Forward	Income	Expenditure	Gains, Losses & Transfers	Balance Carried Forward
		01/01/21				31/12/21
	General Reserves	1,457,236	2,847,903	(3,030,353)	128,592	1,403,378
	Designated Reserves	996,442	-	-	(68,555)	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	(3,030,353)	481,033	3,509,248

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 2022, the 6 months' free reserves target was achieved at £1.410m.

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 has asked the participating employers to pay additional contributions to the scheme as follows:

Deficit contributions

From 1 April 2019 to 30 September 2025:	£3,312,000 per annum	(Payable monthly)
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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)
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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 2022 (£s)	31 Dec 2021 (£s)	31 Dec 2020 (£s)
Present value of provision	1,110	2,070	8,735

Reconciliation of opening and closing provisions	Period Ending 31 Dec 2022 (£s)	Period Ending 31 Dec 2021 (£s)
Provision at start of period	2,070	8,735
Unwinding of the discount factor (interest expense)	17	21
Deficit contribution paid	(936)	(2,054)
Remeasurements - impact of any change in assumptions	(41)	(23)
Remeasurements - amendments to the contribution schedule	-	(4,609)
Provision at end of period	1,110	2,070

NOTE 18:
(continued)

Income and expenditure impact	Period Ending 31 Dec 2022 (£s)	Period Ending 31 Dec 2021 (£s)
Interest expense	21	21
Remeasurements – impact of any change in assumptions	(41)	(23)
Remeasurements – amendments to the contribution schedule	-	(4,609)
Contributions paid in respect of future service*	*	*
Costs recognised in income and expenditure account	*	*

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

Assumptions	31 Dec 2022 % per annum	31 Dec 2021 % per annum	31 Dec 2020 % per annum
Rate of discount	4.96	1.18	0.27

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-22 (£s)	31-Dec-21 (£s)	31-Dec-20 (£s)
Year 1	559	936	2,054
Year 2	559	559	2,116
Year 3	47	559	2,179
Year 4	-	47	2,245
Year 5	-	-	188
Year 6	-	-	-
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)	2022 Expenses Paid (2)	Salary (1)	2021 Expenses Paid (2)
Roger Dunshea*	-	-	1,662	-
Gareth Lloyd*	-	-	1,662	-
Steven Gould	6,650	-	6,650	-
Fergus Devitt	6,650	1,039	6,650	827
Gabrielle Swait*	-	-	1,662	-
Carl Stychin	6,650	6	6,650	5
Philip Yalden	6,650	392	6,650	335
Mary Chapman	23,000	530	23,000	-
Keith Richards	6,650	-	6,650	-
Sharon Oliver	6,650	628	6,650	337
Ralph Pottie	6,650	1,254	6,650	827
Annie Newsam	6,650	536	6,650	248
Keith Walker	6,650	646	6,650	270
Jennifer Adams	6,650	833	2,217	139
Elisabeth Angier	6,650	648	2,217	377
	96,150	6,512	92,270	3,365

* 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 2022. 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

Chief Executive & Registrar Nick Jones

Principal Address

General Chiropractic Council
Park House
186 Kennington Park Road
Park Road
London
SE11 4BT

Senior Executive Team

Nick Jones, Chief Executive and Registrar
Penny Bance, Director of Development
Joe Omorodion, Director of Corporate Services
Niru Uddin, Director of Fitness to Practise

Solicitors

Capsticks Solicitors LLP
1 St George's House East
St George's Road
Wimbledon
London
SW19 4DR

DLA Piper UK LLP
160 Aldergate Street
London
EC1A 4HT

Fieldfisher LLP
Riverbank House
2 Swan Lane
London
EC4R 3TT

Bankers

Santander Bank
Bridle Road Bootle
Merseyside
L30 4GB

Auditors

Haysmacintyre LLP
10 Queen Street Place
London
EC4R 1AG

Investment Managers

Cazenove Capital Management
Schroder & Co Ltd 1
2 Moorgate
London
EC2R 6DA

General Chiropractic Council
Park House
186 Kennington Park Road
London
SE11 4BT

Telephone: +44 020 7713 5155
Email: enquiries@gcc-uk.org
Website: www.gcc-uk.org
Twitter: [@GenChiroCouncil](https://twitter.com/GenChiroCouncil)
W3W: [gains.fairly.rang](https://www.gains.fairly.rang)



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