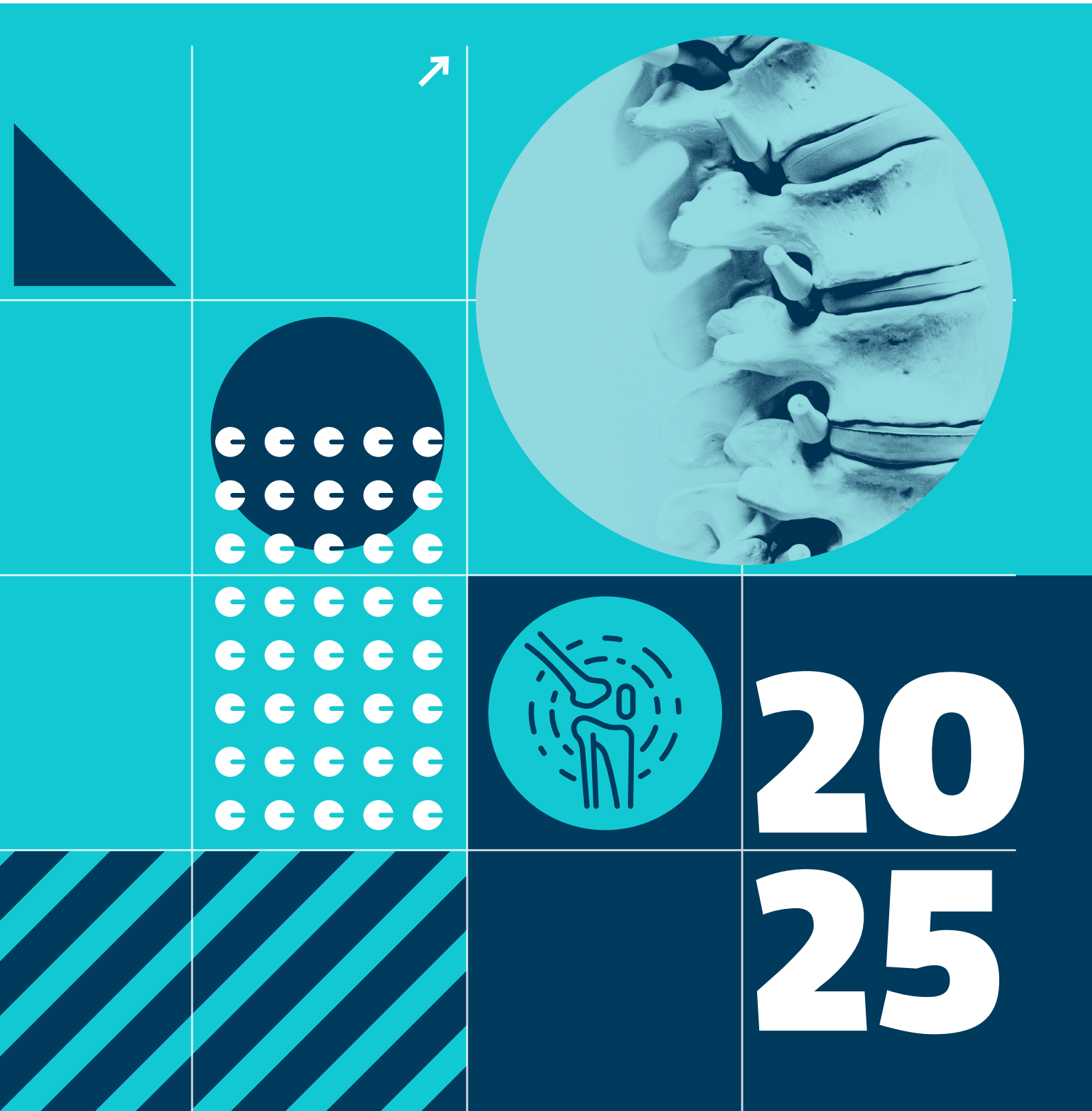


# Annual Report & Accounts 2025



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# General Chiropractic Council Annual Report and Accounts

For the year ended 31 December 2025.

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.



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# About the General Chiropractic Council

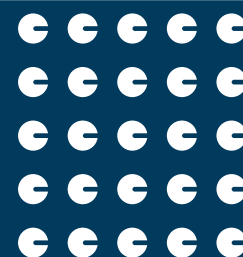
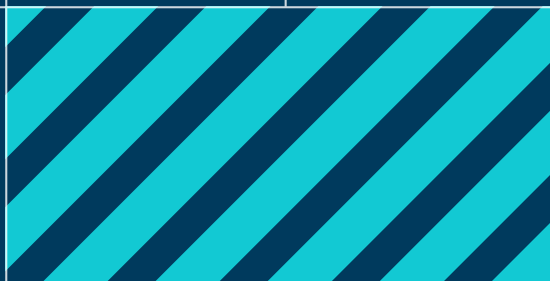
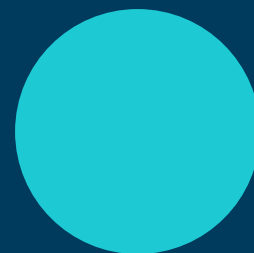
The General Chiropractic Council (GCC) is an independent statutory body responsible for regulating the chiropractic profession in the UK, Isle of Man and Gibraltar. Its role is to protect the health and safety of the public by ensuring the highest standards of practice within the chiropractic profession.

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

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

The GCC has a duty within the Chiropractors Act to develop and regulate 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 of standards of conduct, performance, and ethics for chiropractors.
- 3) Acting if a chiropractor fails to meet the standards contained with the Code.
- 4) Setting educational standards for individuals training to become chiropractors.



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# A Year in Review

## Chair's foreword

### Looking ahead with confidence

**The year was characterised by change and progress. We agreed a new strategy for the future and prepared for the implementation of the new Code of Professional Practice**

Council set the strategy and provided strong oversight, working closely with the Executive, committees, registrants and stakeholders to understand emerging challenges and opportunities. This collaborative spirit shaped our decisions throughout the year, particularly in approving our 2026–2030 strategy.

Our focus is on strengthening public protection by upholding professional standards, delivering high quality regulation, and working collaboratively to support the future of the chiropractic profession. Over the next five years, we will ensure standards are embedded throughout every chiropractor's career, underpinned by the new Code of Professional Practice, while continuing to deliver proportionate, effective regulation of registration, education and fitness to practise. Alongside this, we are committed to building a more resilient, sustainable and modern organisation.

A significant part of our work centred on ensuring readiness for the new Code of Professional Practice. Council took assurance that guidance and resources (as well as internal processes) were in place ahead of its introduction on 1 January 2026 - a milestone for the profession and a major step forward for the safety of patients and clarity of expectations for chiropractors.

We welcomed the Professional Standards Authority's 2024–2025 performance review, which recognised continued strengths in our work and highlighted areas where we must maintain focus, particularly timeliness in Fitness to Practise. This external perspective is valuable and reinforces our commitment to ongoing improvement.

We also saw changes in our Council membership. We extended our sincere thanks to Keith Richards OBE and Ralph Pottie for their dedicated service over the previous eight years and welcomed new members who bring fresh insight and experience: Alistair Brown and Fiona Hutchinson on Council, and several new faces across our committees.

I am grateful to Council members, our committee chairs and members, and the Executive team for their dedication and openness throughout the year. Together, we have strengthened the foundations that will support the organisation in meeting the commitments laid out in the strategy.

With the new Code of Professional Practice in place, a refreshed Strategy, and a clear commitment to high-quality, inclusive regulation, we look ahead with confidence and a renewed focus on protecting the public and supporting professionalism.

**Jonathan McShane**  
Chair of Council

## Chief Executive's foreword

### Delivering change: embedding standards for safer care

The year 2025 was defined by delivery and preparation.

Much of our work focused on making sure the profession, the public and the organisation were ready for the new Code of Professional Practice, which came into effect on 1 January 2026. That meant strengthening our core processes, improving support for education and registrants, and engaging openly so that learning leads to safer care.

We made important progress in Fitness to Practise. Our new case-management system has already improved the flow of cases and the clarity of decision-making, and changes in committee leadership and processes have helped ensure investigations are fair, proportionate and consistent. While timeliness remains a priority, the foundations for further improvement are firmly in place.

Our work with education providers and students was another key theme. New satellite programmes in the UK and overseas, demonstrate a growing and evolving profession. Throughout the year we continued to quality assure programmes and embed our Clinical Placement Strategy so that clinical placements are delivered consistently, reflect best practice, and support high-quality student learning across all approved programmes.

This year also reminded us that continual learning is essential. The work of our Expert Group, following a coroner's Prevention of Future Deaths report, highlighted the need for transparency and improvement across guidance, education and regulatory processes. Where there is learning to apply, we will apply it.



Our 2026- 2030 Strategy sets out an ambitious programme for the years ahead. In 2026, we will build on the changes made in 2025, continue improving Fitness to Practise timeliness, and expand practical support that helps registrants live by the standards in the Code of Professional Practice. That is how we will maintain confidence in the profession: by protecting the public, supporting professionalism and learning from experience.

I am grateful to colleagues across the GCC, to Council for its scrutiny and support, and to the partners, registrants and patients whose insight shapes our work. Their willingness to engage helps us regulate in a way that is modern, collaborative and focused on public protection.

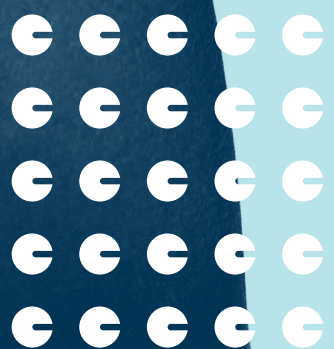
**Nick Jones**  
Chief Executive and Registrar



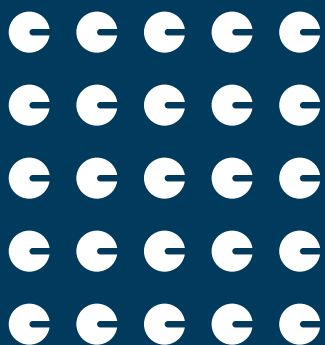
**General  
Chiropractic  
Council**



**20  
25**

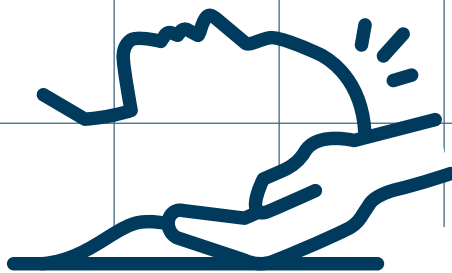


# 2025 At a Glance



Number of institutions offering approved chiropractic education programmes:

# 6



Number of chiropractors on the Register as of 31 December 2025:

# 4,041



Number of graduates from approved UK chiropractic programmes:

# 351

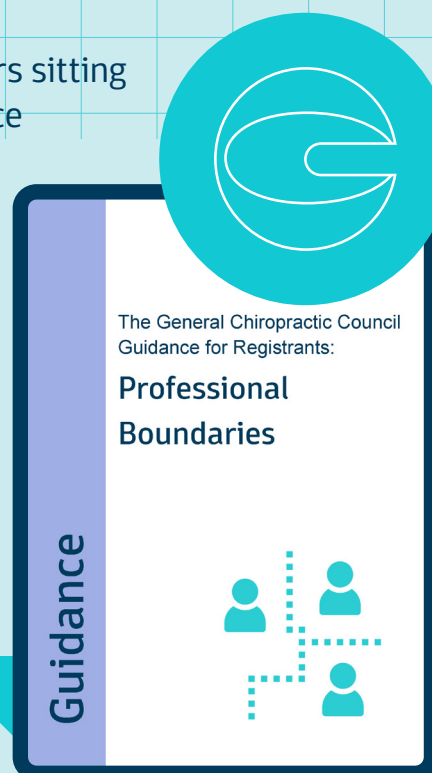


# 29

Overseas chiropractors sitting the Test of Competence

Guidance documents updated:

# 1



Searches of register on GCC website:

**143,005**



**4**  
Council meetings



**3**  
Education Committee meetings

**3**  
Audit and Risk Committee meetings

**3**  
Remuneration and Human Resources Committee meetings

Number of complaints received about chiropractors' fitness to practise:

**75**

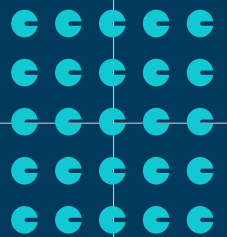


Median time in weeks from receipt of a complaint to a decision by Investigating Committee:

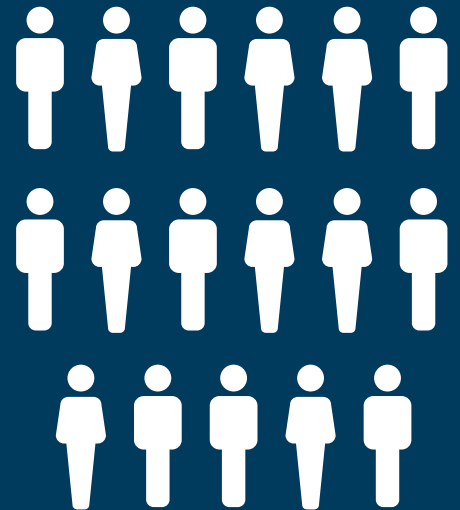
**50**



**17**



Average number of employees



Number of substantive Investigating Committee meetings:

**13**

Number of Professional Conduct Committee hearings:

**9**

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

**2**

Number of S32 (misuse of title) cases concluded:

**33**

PSA Standards of Good Regulation met:

**17 out of 18**



Income: **£3.470m**

Expenditure: **£3.415m**

Surplus: **£55,335**

Reserves: **£3.883m**



General Chiropractic Council

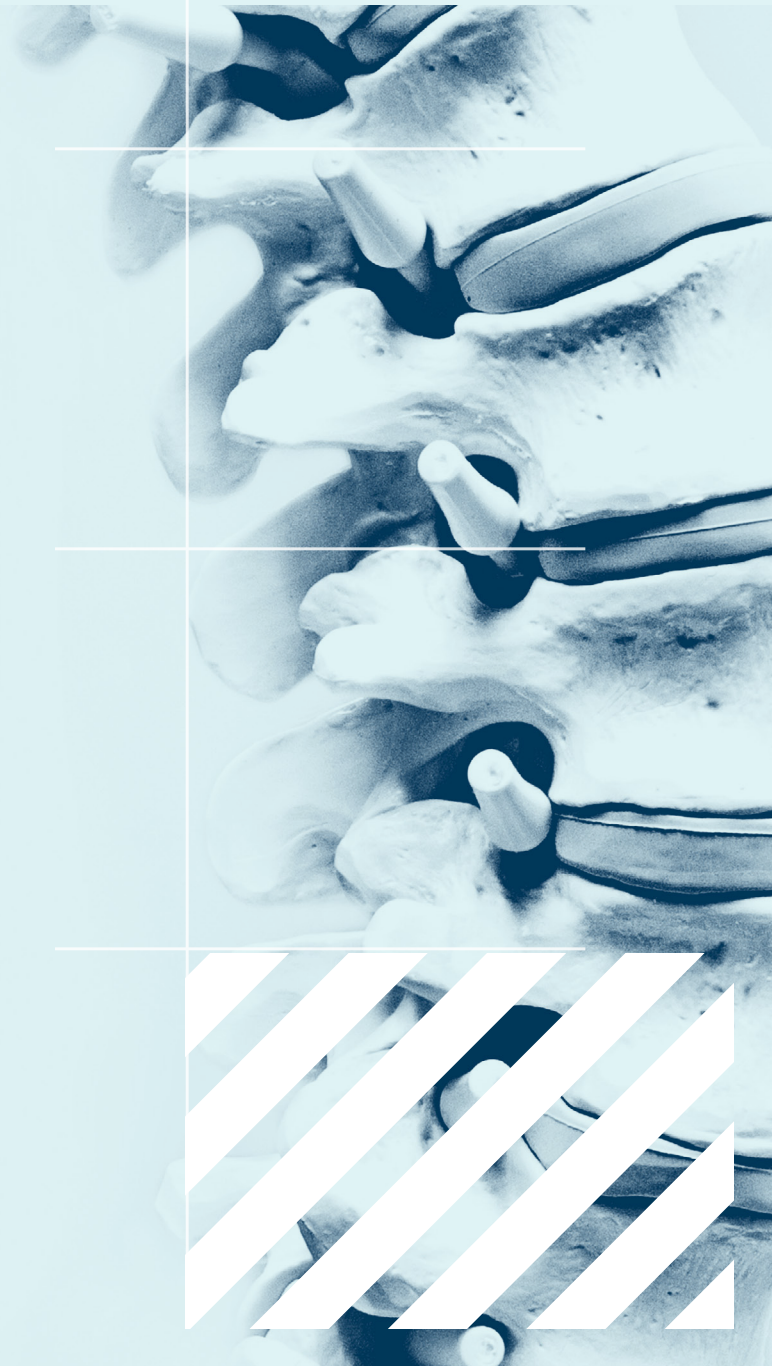
# Our Performance in 2025

## A transitional year of planning, delivery and collaboration

2025 was an important year for the General Chiropractic Council. It acted as a bridge between two strategy periods. With the 2022–2024 Strategy finished, we focused on strengthening our regulatory work and preparing for the future. We were active in reflecting, developing, and working closely with patients, registrants, students, education providers, and partners. We carried out our core duties well and got ready for a new Code of Professional Practice, a new Strategy, and changes to regulation coming in 2026.



**General  
Chiropractic  
Council**



# 1. Developing the 2026 – 2030 Strategy

## Building a new evidence-driven direction for the profession

The development of the 2026 - 2030 Strategy was a significant activity. We brought together insights from Fitness to Practise case trends, annual monitoring of education providers, research findings from patients, registration data, workforce discussions, and previous experience. We identified the themes that matter: strengthening professional standards at every stage of a chiropractor’s career; delivering high quality regulation across education, registration and practice, and deepening collaboration across the sector, thereby ensuring our work remains centred on public protection.

### Consultation and feedback

In July, we launched a wide-ranging public consultation that invited views from chiropractors, students, education providers, patients, professional bodies and wider health stakeholders. Engagement levels were high, with feedback channels open through written submissions, events, social media amplification and direct discussions at summer conferences. Contributors endorsed the Strategy’s focus on professionalism, collaboration and modernising regulation.

Feedback published in the [GCC Strategy 2026–2030 Consultation Report](#) reflected this support. As one respondent noted:

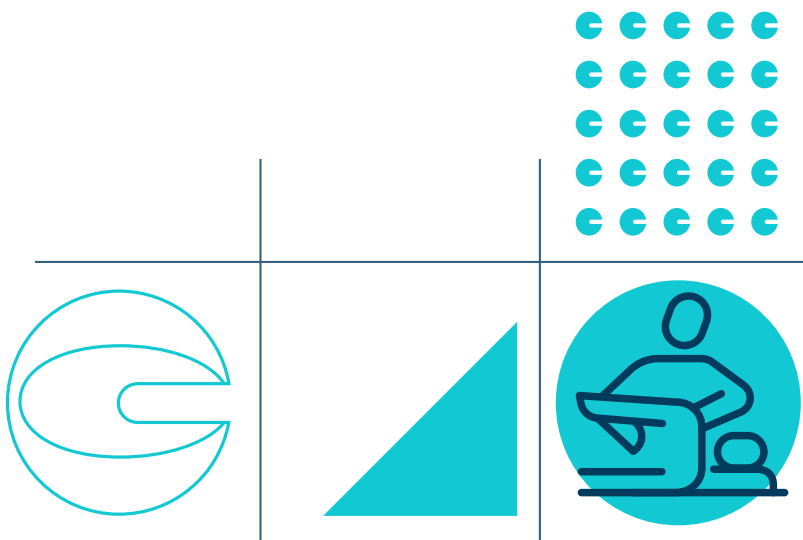
“I am impressed by the transparency and candour as well as the sound balance between what is and what can – and should – be in the changing regulatory world.”

**Regulator**

Another organisational respondent welcomed the tone and ambition of the Strategy:

“We particularly endorse the bold tone in challenging existing boundaries within current constraints.”

**Royal College of Chiropractors**



Together, this evidence and engagement informed the development of a clear strategic framework for the next five years, structured around three strategic aims. The table below summarises these aims and the actions that will support their delivery.

Strategic aim	What this means	We will...
<p><b>1.</b> <b>Uphold professional standards throughout the education and career of every chiropractor</b></p>	<p>Providing a framework to ensure patients can access safe, effective and professional chiropractic care by setting clear, modern standards and supporting their consistent application across education, registration and practice.</p>	<ul style="list-style-type: none"> <li>• Embed the Code of Professional Practice as the foundation for safe and ethical care.</li> <li>• Set clear expectations for professional behaviour at every career stage, from education to retirement.</li> <li>• Support high-quality education, CPD and lifelong learning.</li> <li>• Act proportionately and transparently when standards are not met, with public protection at the centre of decision-making.</li> </ul>
<p><b>2.</b> <b>Deliver our core regulatory and registration activities to a high standard</b></p>	<p>Providing efficient, proportionate and trusted regulatory services that are fair to registrants and focused on the public interest.</p>	<ul style="list-style-type: none"> <li>• Deliver effective registration, education approval and fitness to practise processes.</li> <li>• Use data and insight to improve decision-making and regulatory outcomes.</li> <li>• Make best use of digital systems and technology to improve efficiency and resilience.</li> <li>• Ensure our regulatory approach remains proportionate, transparent and consistent.</li> </ul>
<p><b>3.</b> <b>Collaborate to shape the profession's future</b></p>	<p>Working with patients, registrants and partners to support confidence, trust and the continued development of chiropractic care.</p>	<ul style="list-style-type: none"> <li>• Listen to and amplify the patient voice in shaping our work.</li> <li>• Work constructively with professional bodies, educators and other regulators.</li> <li>• Support innovation and change where it benefits patient safety and public confidence.</li> <li>• Build trust through openness, engagement and clear communication.</li> </ul>

In 2026, initial delivery of the Strategy will focus on priority areas including a fundamental review of the CPD framework, exploration of early resolution in Fitness to Practise, enforcement policy development for protection of title, and research with non-practising registrants.

## 2. Implementing the new Code of Professional Practice

### Embedding the Code of Professional Practice

The new Code took effect on 1 January 2026. We reviewed and updated professional guidance, toolkits and educational materials. We overhauled the Professional Boundaries Guidance, aligned the annual retention statement and

reviewed website content linked to standards and professionalism to support clarity, accessibility and a consistent understanding of regulatory expectations.

### Preparing the profession and decision-makers

Throughout the year, we ran training sessions for the Investigating Committee and Test of Competence (TOC) assessors, ensuring they were ready to apply the new Code from 2026. TOC assessors assess overseas-qualified chiropractors applying to practise in the UK, reviewing qualifications, submitted evidence and conducting structured interviews to determine whether applicants

meet the GCC's required standards of competence for UK registration. Communications to registrants included newsletter explainers, Code summary resources, and new video content focused on core themes such as professionalism, safety and communication. This helped ensure that, by the end of 2025, both the profession and our decision-makers were ready and prepared.

## 3. Strengthening professional standards and ethical practice

As well as supporting the introduction of the new Code, we worked on strengthening the behaviours that foster trust, transparency and safe decision-making.

### Equality, Diversity and Inclusion (EDI)

In 2025, equality, diversity and inclusion (EDI) remained a defining element of the GCC's work to strengthen professional standards and ensure that chiropractic care is equitable, respectful and centred on the needs of every patient. With the completion of the three-year 15-point EDI Action Plan in December 2024, 2025 marked a shift from delivering discrete actions to embedding EDI as a core regulatory principle running through guidance, decision-making, research, and future planning.

As part of this transition, the GCC focused on deepening the way EDI informs expectations of professionalism, ethical behaviour and safe practice. This meant not only ensuring that regulatory documents reflected updated standards, but also creating the cultural conditions that support fairness, dignity and inclusion across the whole profession. The [2025 EDI Annual Report](#) sets out the key areas of EDI progress in 2025.

### Candour as a lived professional responsibility

'Candour' was the focus of CPD in 2025. In support, the GCC monthly newsletter contained scenarios to build registrants' confidence in communicating openly and honestly with patients, especially when care did not proceed as expected.

These scenarios challenged practitioners to reflect on apology, transparency, the language of responsibility and the relational dynamics of clinical care.

These reflections on candour sit within a wider regulatory commitment to patient safety and high-quality care. As the Code of Professional Practice was refreshed, this emphasis was carried forward into the next CPD cycle, aligning learning with the principles that underpin safe and effective practice.

## The 2025-26 CPD Cycle (Integrated Theme: Safety and Quality)

The 2025–2026 CPD cycle centres on **Safety and Quality in Clinical Practice** to reflect the themes within Principle B of the Code of Professional Practice, supporting chiropractors to engage with expectations around preventing harm, recognising and reporting safety incidents, and improving the quality and accessibility of care. Registrants are encouraged to use real experiences to reflect on how they contribute to a safe, high-quality clinical environment. By aligning the CPD cycle with the new Code, it encourages registrants to embed the behaviours and systems that support quality and safety in clinical practice.

## Professional Boundaries guidance

We strengthened guidance on professional boundaries. The updated guidance, shaped by extensive consultation, offers clearer definitions and expanded examples addressing emotional and financial boundaries, managing patient dependency, navigating intimate or sensitive care scenarios, and maintaining professional distance in therapeutic relationships. Overall, the guidance was received positively, with respondents appreciating the need for the document and the content, as noted in the [consultation report](#).



*The guide was comprehensive, well written and easy to understand.*

**Quote from a registrant (16-20 years)**



*I am pleased to see clear definitions of what is expected of a chiropractor, those of us that respect the rules and regulations set by the Code will appreciate and will benefit from the additional guidance.*

**Quote from a registrant (over 20 years)**

*I appreciate the GCC's role in safeguarding the public and upholding professional standards. I believe that strengthening boundary guidance in the ways described will further protect vulnerable patients and support chiropractors in maintaining the integrity of their professional role and avoid feeling vulnerable themselves. Thank you for the opportunity to contribute and for the important work being undertaken.*

**Quote from a registrant (over 20 years)**

This updated guidance sits alongside the new Code of Professional Practice, ensuring chiropractors have practical tools to support professional judgement.

## 4. Updating education & expanding education routes

### Expansion of UK and international education programmes

Council approved new 'satellite' programmes in London and Hong Kong, delivered by education providers with existing GCC approved chiropractic programmes in the UK. This satellite provision aligns fully with the approved curricula of the 'host' programme so as to maintain quality and academic standards, while extending access to chiropractic education both domestically and internationally.

### Clinical Placement Strategy (Five-year expansion plan)

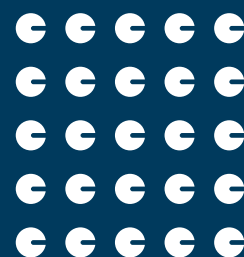
The GCC began the implementation of its five-year Clinical Placement Strategy, which aims to secure the consistent delivery of high-quality clinical placements across approved programmes. A practical 'toolkit' for education providers, aligned with the Education Standards and informed by extensive research and sector best practice was created. It offers guidance, resources and templates to support the design of placements, learning by students, professional engagement and innovation in placement models. In support we delivered training for GCC Education Visitors, so their knowledge is current with contemporary clinical placement approaches.

### Test of Competence (TOC)

The TOC remains a pathway for overseas applicants into UK practice. In the year, 33 candidates were assessed by 13 TOC panels across eight interview rounds, reflecting continued international interest in joining the UK Register. To update the assessment to the new Code of Professional Practice, we completed a comprehensive review of TOC documentation and delivered updated assessor training in September 2025, ensuring the assessment reflects expectations of professionalism, communication and safe practice.

### Education provider monitoring and AI integration

The 2024 - 2025 annual monitoring and self-assessment process required education providers to evaluate curriculum quality, stakeholder feedback, student support and outcomes. For the first time, providers were also asked to set out how AI technologies are being, or could be, integrated into teaching and assessment to enhance learning outcomes, while safeguarding academic integrity and addressing ethical considerations. This recognises the growing role of digital technologies in education and the need to manage their use responsibly.



## 5. Engagement and collaboration

Engagement and collaboration remained central to the GCC's regulatory approach throughout 2025. Alongside formal consultations undertaken during the year, the GCC maintained ongoing dialogue with registrants, patients, education providers and wider stakeholders to support transparency, shared understanding and effective regulation.

The GCC contributed to national and international discussions on regulation, education, patient safety and professional standards, strengthening its role as an active, outward-facing regulator. Through conferences, professional events and cross-regulatory fora, the organisation shared learning, tested emerging ideas and supported confidence in the regulatory framework.

### International collaboration

In May 2025, Nick Jones, Chief Executive and Registrar, represented the GCC at the 18th World Federation of Chiropractic (WFC) Biennial Congress, held in Copenhagen from 7-10 May. The Congress brought together global regulators, educators and researchers to explore themes including interprofessional collaboration, safety of patients, evidence-based practice and the integration of EDI into chiropractic education. The GCC's Education Standards were highlighted internationally as an example of good regulatory practice, attracting interest from delegates examining models of high-quality chiropractic training.

The GCC used the conference to strengthen relationships with international counterparts and gain insight into global developments in musculoskeletal care. We also worked with the governments of Singapore, Malaysia and Jersey to share knowledge on regulatory approaches, and met with the European Council on Chiropractic Education with the aim of strengthening collaboration.

### UK wide regulatory collaboration

Throughout 2025, the GCC was an active contributor to UK health and social care regulatory networks. GCC staff attended and spoke at cross regulatory groups on topics such as:

- fitness to practise
- education and training
- public involvement
- upstream regulation and risk prevention

We also continued to participate in monthly meetings between the Chief Executives of the UK's health and care professional regulatory bodies, senior government officials and the Professional Standards Authority, where updates, best practice and sector developments are shared across regulators. These meetings are chaired by the Chief Executive and Registrar, reinforcing a collective commitment to public protection.

### Regulator forums and professional networks

In 2025, the GCC continued as an active member of:

- The Health and Care Regulators Forum (coordinated by the Care Quality Commission)
- Inter-regulatory groups on EDI, Welsh Language Standards, Education, Communications, and Policy
- International Chiropractic Regulatory Society (ICRS) - including ongoing participation in discussions on global practitioner mobility and temporary practice frameworks
- The GCC is also a founder member of the Institute of Regulation (IOR), contributing to special interest groups and discussions on regulatory innovation and leadership.

### Professional Standards Authority (PSA) Research Conference

In late 2025, the GCC contributed to the PSA Research Conference, sharing insights on collaboration and safer practice across regulatory systems, reflecting the organisation's commitment to evidence informed, partnership driven regulation.

## Engagement across the chiropractic profession

The GCC maintained a strong presence across the chiropractic profession during 2025, attending and contributing to a range of professional and educational events. This included exhibiting at the RCC Winter Conference and BCA Chiro Live, delivering a presentation at the RCC Summer Conference on 'How reflective CPD can help embed safety and quality in clinical practice', and attending the MCA Summer Conference.

These activities provided opportunities to explain developments in the Code of Professional Practice and the 2026–2030 Strategy, to support understanding of regulatory expectations, and to hear directly from registrants at different stages of their careers.

## Communication with registrants

Throughout 2025, the development of the new Code of Professional Practice and the 2026–2030 Strategy required sustained, multi-channel engagement with registrants. Our communications focused on ongoing direct and digital channels.

### Monthly newsletter

The monthly newsletter continued to serve as the primary communication channel for registrants. Content most valued by readers included:

- Information about the new Code of Professional Practice
- Updates from the Registrar
- CPD-related guidance and the monthly reflective scenario

During 2025, newsletter engagement remained consistently strong, with a clear monthly peak in website traffic following its publication.

### Social media

We continued to grow our online presence during 2025, with LinkedIn remaining the primary platform for professional engagement. The content strategy focused on regulatory updates, education developments and patient-facing information. The GCC LinkedIn page achieved 1,509 followers – up 249, with most of these followers in relevant industries (chiropractors, wider healthcare, education, or legal services). Posts achieved an engagement rate (people seeing a post clicking, liking, sharing, or commenting) of 6.65%, significantly above typical industry benchmarks (1–3%), indicating strong audience relevance and intent.

During 2025, we strengthened its digital resources for registrants by publishing 15 new YouTube videos, which together generated 4.8K views and 180 hours of watch time. Content designed for registrants continued to perform strongly, with popular videos including "What does professionalism mean?", "How to become a chiropractor in the UK" and "The Biggest Changes to the Code of Professional Practice."

A significant proportion of this engagement came from our seven-part new Code of Professional Practice video series, created to help registrants prepare for the new Code and embed it into day-to-day practice. The playlist achieved 1,069 views and 92.8 hours of watch time, meaning that over one-fifth of all views and more than half of total watch time across the channel last year came from this series alone. This demonstrates strong and sustained interest in clear, accessible, Code-focused guidance.

### Website

The GCC website continued to be a key resource for both registrants and the public. The register was the most visited part of the website in 2025 with over 143,000 searches, mainly used for checking the registration of individuals. 19% (27K) of searches included a registration number and 58% (83K) included a name (some included both). The register is also used as a directory with around 40K clicks to websites, phone numbers or email addresses direct from register entries.

### Pulse Survey

The Pulse Survey is an ongoing measure of morale and challenges within the profession. It measures the trust the profession has in the GCC's role and helps to rapidly spot and respond to emerging trends (through comments). It is a short questionnaire sent to approximately 10% of the registrant base each month at the top of the monthly newsletter.

Between January and December 2025, the survey received 383 responses and 166 comments.

All the comments from the survey were reviewed and categorised, with the valuable information used to inform policy and planning decisions.

# What registrants think

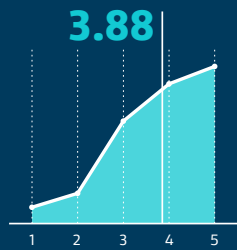
The collective results of the 2025 Pulse Survey show registrants reporting strong confidence in professional standards and the regulator’s role in protecting the public. Most feel they understand the Code of Professional Practice and can meet its requirements, now and in the future. Professional satisfaction is generally positive, though not universal, and views on the profession’s future are cautiously optimistic rather than certain. Feedback highlights trust in standards alongside opportunities to improve accessibility, communication, and day-to-day regulatory experience.

## Pulse Survey

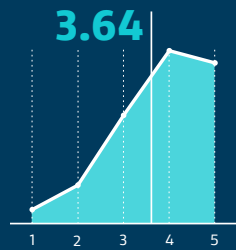
Responses  
**383**

On a scale from 1 (not at all confident) to 5 (very confident) how confident are you in the General Chiropractic Council to...

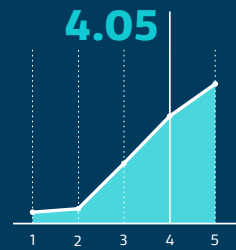
Protect the health and safety of the public



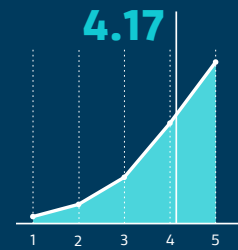
Ensure high standards of practice in the chiropractic profession



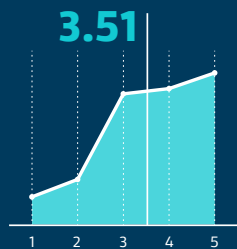
Ensure all chiropractors are properly qualified and fit to practise



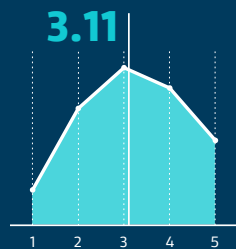
Take action if a chiropractor fails to meet the standards expected



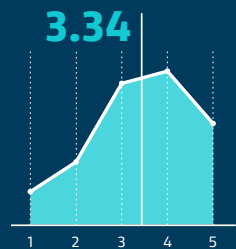
Do a good job of approving and monitoring UK education providers



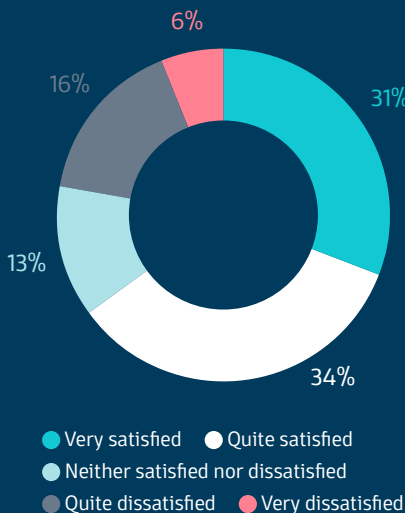
Is approachable



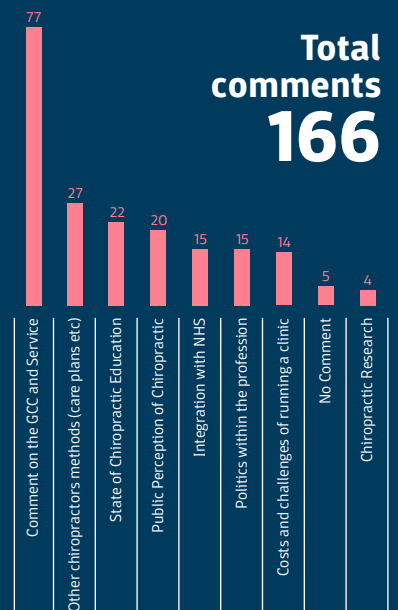
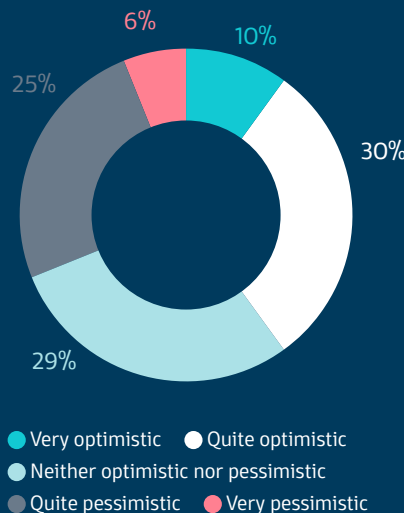
Is easy to contact



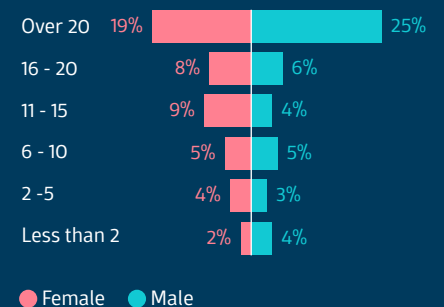
Professional Satisfaction



Optimism about the future of the profession over the next three years?



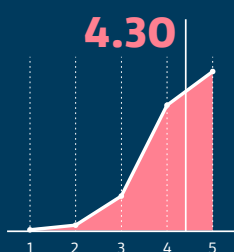
### Years on Register



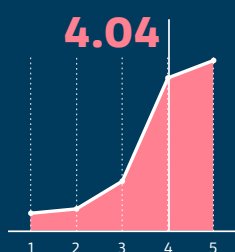
# COPP Confidence

On a scale from 1 (not at all confident) to 5 (very confident), how confident are you that:

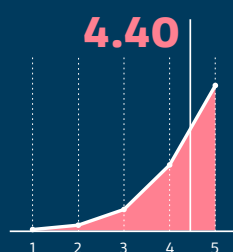
I already meet the standards within the Code of Professional Practice?



I understand the standards within the Code of Professional Practice?



I will be able to meet the standards within the Code of Professional Practice ahead of the 1 January 2026?



**The collective results of the 2025 Pulse Survey show registrants reporting strong confidence in professional standards and the regulator's role in protecting the public.**

Together, these communication channels ensured that learning flowed both ways - supporting registrants with timely information while enabling the GCC to remain responsive to sector needs and emerging trends.

## Supporting the next generation

Throughout 2025, we deepened our engagement with students preparing to enter the chiropractic profession. We delivered virtual transition-to-practice sessions for graduating students from Health Sciences University (HSU) and Teesside University, alongside a lecture on professionalism for students at the Welsh Institute of Chiropractic (WIOC). We also maintained a strong presence at professional and student-focused events, building relationships with early-career chiropractors and the wider student community. This included attending graduation ceremonies across the UK, ensuring continued visibility and connection at a key milestone in students' professional journeys.



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## 6. Delivering our core regulatory functions

### Investigating concerns and Fitness to Practise

#### In Summary: Complaints about Chiropractors

# 78

complaints were received about chiropractors' fitness to practise compared to 2024



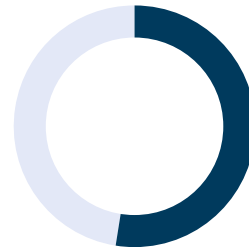
# 75

There were 75 individual chiropractors with complaints raised against them



# 52.6%

complaints were received from patients or relatives of patients



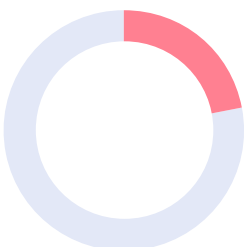
## Most

complaints related to clinical care and conduct



# 22%

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



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

Patient/Relative of	41
Other Chiropractor/Clinic where worked	2
Public Sector Organisation (e.g. Police)	3
Member of public/private organisation	10
Registrar	1
Self-Referral	4
Anonymous	8
Other Healthcare Professional	9
<b>Total</b>	<b>78</b>

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

In 2025, we received 78 complaints regarding chiropractors, a 23.8% increase compared to 63 complaints received in 2024. In turn, the Investigating Committee concluded a higher volume of cases than previous years, a noteworthy achievement made by the Committee as well as the Fitness to Practise team who have worked hard to progress these cases.

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

Source/number of complaints received by the GCC		2023	2024	2025
Number of cases concluded by the Investigating Committee		52	58	81
Of which:	No case to answer	42	49	63
	Case to answer	10	9	18
Number of cases concluded by the Professional Conduct Committee		11	11	8

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

Time in weeks to decision		2023	2024	2025
Median (in weeks)		58	57	50
Longest case (in weeks)		111	133	102
Shortest case (in weeks)		9	15	5

In 2025, 78% of cases concluded by the Investigating Committee were closed with no case to answer. 18 (22%) cases were referred to the Professional Conduct Committee. The Professional Conduct Committee concluded 8 cases in 2025, finding unacceptable professional conduct in two cases. One case was referred to the Health Committee. For further details, please see the [GCC 2025 Fitness to Practise Annual Report](#).

## Using the title chiropractor

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

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

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

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

In 2025, we closed 33 complaints, with satisfactory action taken in response to the allegations.

## Maintaining the register of chiropractors

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

On 31 December 2025, 4,041 chiropractors were registered with the GCC, an increase of 4.3% from 2024 (3,875).

Table 1: New registrants by registration route

Registration Route	New Registrants
Route 1 – UK approved course	259
Route 2 – Overseas qualified	23
<b>Total</b>	<b>282</b>

Table 2: Registration of graduates in 2025 by educational institution – UK approved programmes

Educational Institution	Number of graduates	Number registered
McTimoney College of Chiropractic (MCC)	64	50
Health Sciences University (HSU) – AECC School of Chiropractic	166	118
London South Bank University (LSBU)	23	17
University of South Wales (USW) – Welsh Institute of Chiropractic	82	60
University of Teesside (TU)	16	14
<b>Total</b>	<b>351</b>	<b>259</b>



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# 7. Assurance, risk management and information governance

## Assurance

### PSA review of performance

The Professional Standards Authority's 2024/25 performance review confirmed that the GCC continues to demonstrate strong and reliable regulatory performance, meeting 17 of the 18 Standards of Good Regulation. The PSA noted ongoing improvements across the organisation and recognised the positive steps taken to modernise processes and strengthen assurance. As with the previous year, Standard 15 – relating to the time taken to progress fitness to practise investigations – was not met. While acknowledging the GCC's commitment to improvement, including the introduction of a new case management system and the appointment of new Professional Conduct Committee Chairs, the PSA concluded that overall timeliness still fell short of expectations this year. The Authority welcomed the clear programme of work already underway to address this and highlighted that the GCC has demonstrated a thoughtful and constructive approach to understanding and tackling the underlying challenges.

Alongside this, the PSA highlighted several areas of strong performance and good practice. Equality, Diversity and Inclusion continued to be an area in which the GCC performs particularly well, with stakeholders noting visible leadership and early signs of positive cultural impact within the profession. The PSA also recognised the considerable work undertaken in developing the new Code of Professional Practice, published in December 2024 after extensive engagement with registrants, education providers, patients and partners. The new Code introduces strengthened principles and expectations and will come into effect on 1 January 2026, giving the profession time to engage with and prepare for the changes. The PSA commended the GCC's collaborative, evidence-based approach and the effectiveness of its stakeholder engagement throughout the year, noting that this played an important role in supporting transparent, meaningful regulatory development.

Overall, the PSA's review portrays an organisation performing strongly, embedding improvements and working proactively with the sector. While timeliness in fitness to practise remains a challenge, the steps already taken, and those planned, were welcomed by the PSA as evidence of the GCC's continued commitment to high standards, public protection and ongoing regulatory improvement.

## Risk management

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

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

The Audit and Risk Committee review the risk register at each of its meetings. The Council carried out its review of the strategic risk register in June and December 2025. More information on the Audit and Risk Committee is available on page 30.

## Strategic risks and risk appetite

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 reviewed and approved the six strategic risks (SR) to which the GCC is exposed during the year. Each of the risks and its respective risk appetite rating is outlined in the table below.

SR No.	Risk Area	Appetite
1	Failure to protect the public	Low
2	Financial sustainability	Low
3	Future of the profession	Medium
4	Organisational capacity	Medium
5	Cyber security	Low
6	Governance	Medium

Council has noted that three of the six strategic risks have "low" appetite ratings and the remaining three have "medium" scores.

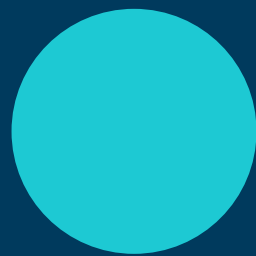
## Information Governance

To ensure high standards of information governance and data security, we investigated any 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 2025 financial year there were:

- Three data breaches reviewed, with none required to be reported to the Information Commissioner (2024: One)
- One data subject access (DSAs) requests (2024: Two)
- Eleven Freedom of Information (FOI) requests (2024: Six)

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



# Annual Governance Statement

We recognise that strong corporate governance is key to delivering our strategy, annual business plan, and achieving and maintaining a sustainable financial future. The Council is the core of our governance structure. During the year, we reviewed the Council's effectiveness and agreed to discuss our culture and values at every meeting. This helps us make sure we are living our values in all our work.

The Council and its Committees maintain a robust framework for identifying, declaring and managing conflicts of interest. In line with the expectations of the UK Corporate Governance Code 2024, members are required to declare relevant interests at the outset of discussions and, where appropriate, withdraw from related decision-making. Declarations and any resulting actions are formally recorded, ensuring that decisions are taken transparently and in the best interests of the GCC.

The Council is supported by six statutory and four non-statutory committees.

The statutory committees are the Education Committee, Investigating Committee, Professional Conduct Committee and Health Committee. When required, the Council will also appoint a Health Appeals Tribunal and Registration Appeals Committee. The Council appoints the members of statutory committees.

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

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

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

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

## The Council

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

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

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

The Council met formally four times in March, June, October and December 2025. Additional informal meetings were convened as necessary.

## Council membership for 2025

Council Member	Terms of Appointment		Meetings attended
Jonathan McShane (Chair)	01/01/2024	31/12/2027	4 of 4
Jennifer Adams	01/09/2021	31/08/2028	4 of 4
Elisabeth Angier	01/09/2021	31/08/2028	4 of 4
Fergus Devitt	01/02/2020	31/01/2028	4 of 4
Annie Newsam	01/09/2020	31/08/2027	3 of 4
Ralph Pottie (Up to July 2025)	01/08/2017	31/07/2025	2 of 2
Keith Richards (Up to July 2025)	01/08/2017	31/07/2025	2 of 2
Keith Walker	01/09/2020	31/08/2027	4 of 4
Catherine Kelly	01/03/2023	28/02/2027	4 of 4
Aaron Porter	01/08/2023	31/07/2027	4 of 4
Samuel Guillemard	01/06/2023	31/05/2027	4 of 4
Paul Allison	01/08/2024	31/07/2028	4 of 4
Fiona Hutchinson (From August 2025)	01/08/2025	31/07/2029	2 of 2
Alistair Brown (From August 2025)	01/08/2025	31/07/2029	2 of 2

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

## Council Associate membership for 2025

We are pleased to confirm the appointment of two Council Associates (CA) during the year (see below). The CA Programme aims to identify individuals with a genuine interest in personal development who have the potential to build the skills and knowledge required for future non-executive positions, either at the GCC or elsewhere.

The term for the role is two years, ensuring the opportunity is regularly broadened to others.

Council Associate Member	Terms of Appointment		Meetings attended
Sumaya Ahmed	01/01/2025	31/12/2026	4 of 4
Daniel Sullivan	01/01/2025	31/12/2026	4 of 4

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

## Statutory Committees

### Education Committee

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

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

The Committee met three times in 2025, reporting to each meeting of the Council.

#### Members of the Education Committee

Committee Member	Member details	Dates of Membership	Meetings attended
Catherine Kelly	Chair and Council lay member	All year	3 of 3
Amanda Jones-Harris	External registrant member	From 01/07/2025	2 of 2
Aaron Porter	Council lay member	All year	3 of 3
Clare Allen	External lay member	Until 03/01/2025	None
Daniel Moore	External registrant member	All year	3 of 3
Fiona Hutchinson	Council registrant member	From 01/10/2025	1 of 1
Jessica Watts	External lay member	All year	2 of 3
Keith Walker	Council registrant member	All year	3 of 3
Philip Dewhurst	External registrant member	Until 30/06/2025	1 of 1
Rachel Picton	External lay member	From 01/03/2025	2 of 3
Ralph Pottie	Council registrant member	Until 31/07/2025	1 of 2
Sally Gosling	External lay member	All year	3 of 3
Samuel Guillemard	Council registrant member	All year	3 of 3

### Appeals Committee

The Appeals Committee determines appeals against decisions by the Registrar. As no appeals were lodged during 2025 the Committee was not convened.

## Investigating Committee

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

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

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

The Council appoints members of the Investigating Committee following a recruitment or co-option process. In 2023 20 new members of the IC were appointed. This consisted of five lay panel chairs, seven as lay members and eight as registrant members. The Executive supports the overall Chair role in undertaking operational aspects such as recruitment, appraisal, and training of Committee members.

Investigating Committee members completed their appraisals in 2023, meeting the standard required to carry out their roles. The next appraisals will take place in 2026.

### Members of the Investigating Committee

Chairs	Registrant Members	Lay Members
<b>Overall Chair:</b>	Alison Eaves-Lai	Asmita Naik (Until May 2025)
Nilla Varsani (Until May 2025)	Christopher Julian	Andrew Macnamara
Andrew Macnamara (From June 2025)	Daniel Heritage	Elizabeth Murphy (Until March 2025)
<b>Lay Chairs:</b>	Daniel Ruby (Until May 2025)	Emma Moir
Asmita Naik (Until May 2025)	Faye Deane	Fahmina Begum
Helen Wagner	Fay Waiting	Frances Gillon (Until May 2025)
Lakshmi Rama Krishnan	Laura Beaumont-Perry	Gillian Seager
Peter Wrench	Mark Stamper-Webster	Helen Wagner
Tehniat Watson	Robert Fish (Until May 2025)	Julia Cutforth
	Sara Glithro (Until May 2025)	Lakshmi Rama Krishnan
	Suzanne Le Voi	Leanne Silvestro
		Lynne Vernon (Until May 2025)
		Miranda Winram (Until May 2025)
		Nilla Varsani (Until May 2025)
		Peter Wrench
		Rebecca Channon (Until May 2025)
		Scott Handley
		Tehniat Watson

## Professional Conduct Committee

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

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

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

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

Professional Committee members completed their appraisals in 2025, meeting the standard required to carry out their roles.

## Health Committee

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

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

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

Members of the Health Committee and the Professional Conduct Committee are the same and may sit on either Committee. The Health Committee met two times in June and December 2025.

## Members of the Professional Conduct Committee and Health Committee

Chairs	Registrant Members	Lay Members
<b>Overall Chair:</b>	Andrew Miles	Amanda Orchard
Derek McFaul	Ceri Edwards	Ann McKechin
<b>Lay Chairs:</b>	Julie McKay	Carolyn Tetlow (Until 13/01/2025)
Amanda Orchard	Kenneth Young (Until 15/02/2025)	Claire Bonnet
Claire Bonnet	Laura Metcalfe	Derek McFaul
Hannah Poulton		Hannah Poulton
Rachel O'Connell		Julie Stone
		Michael Glickman
		Rachel O'Connell
		Suzanna Jacoby
		Yvonne Walsh

## Health Appeals Tribunal

A registrant may appeal against a decision of the Health Committee to the Health Appeals Tribunal. No such appeals were made during 2025.

## Non-statutory committees

### The Audit and Risk Committee

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

The Chief Executive and Registrar attends each meeting along with the Director of Corporate Services. Other Executive Directors attend once per year presenting an assessment of the risks in their Directorate. The Chair of the Committee provides reports at each meeting of the Council. The Committee met three times in March, May and November 2025.

#### Members of the Audit and Risk Committee

Committee Member	Member details	Dates of Membership	Meetings attended
Fergus Devitt (Chair)	Council lay member	All year	3 of 3
Elisabeth Angier	Council registrant member	All year	3 of 3
Jennifer Adams	Council lay member	All year	3 of 3
Shelagh Kirkland	Independent external member	All year	3 of 3
Alistair Brown	Council Lay member	From 01/10/2025	1 of 1

### Remuneration and Human Resources Committee

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

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

The Committee met three times in April, July and November 2025.

#### Members of the Remuneration and HR Committee

Committee Member	Member details	Dates of Membership	Meetings attended
Keith Richards (Chair) (Until July 2025)	Council lay member	All year	2 of 2
Paul Allison (Chair from October 2025)	Council registrant member	All year	3 of 3
Annie Newsam	Council registrant member	All year	3 of 3
Andrea Sillars	Independent external member	All year	3 of 3
Jonathan McShane	Chair and Lay Council Member	All year	3 of 3

## 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 twice (7 April 2025 and 8 April 2025) to recommend appointment to the Privy Council.

### Members of the Appointments Committee

Committee Member	Member details	Meetings attended
Jonathan McShane	Council Chair	2 of 2
Aaron Porter	Council lay member	2 of 2
Elizabeth Angier	Council registrant member	2 of 2
Paul Grant	Independent Panel Member	2 of 2

## The Reappointments Committee

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

There were no Reappointments Committee meetings in 2025.

# Staffing and people developments in 2025

The GCC has a small, dedicated and diverse employee group of 19, committed to its aims and working hard to fulfil its regulatory functions.

We continued to support and nurture this talent, providing professional growth and development opportunities while maintaining a good work/life balance.

Staffing developments during 2025 were focused on strengthening leadership capacity, increasing organisational resilience, and ensuring the right skills were in place to support delivery and change.

A key change during the year was the transition in leadership of Fitness to Practise (FtP). The appointment of an interim Director of Change pending the appointment of Director of FtP marked an important moment for the organisation, implementing a new case management system; providing continuity of operational delivery; and creating space to reflect on future capability and ways of working within this critical function.

More widely, other ways of working were also reviewed – taking stock of existing structures, identifying improvement opportunities, to support longer term plans for transformation. The period was used constructively to challenge assumptions, strengthen cross organisational collaboration, building momentum for change.

In response, the registration function was strengthened, with the introduction in the year of a new Registration Manager role. This appointment added further specialist leadership and operational strength in a core regulatory area, strengthening accountability, improving focus on service quality, and enhancing our ability to respond to increasing demand and complexity, as the register grows alongside the education landscape. Together, these changes increased depth at senior and operational levels and supported a more balanced leadership structure.

Our sickness absence levels during the year were 0.41%. This is low by any benchmark.

Our staff turnover rate was 18%. This is higher than previous years and whilst challenging also provides the opportunity for change.

**Looking ahead to 2026**

Our ambitions for 2026 are to build on these foundations by continuing to professionalise our people practices and

develop a sustainable, engaged workforce. Priorities include strengthening leadership capability, embedding a clearer organisational design, improving talent management and succession planning, and investing in skills that support transformation and continuous improvement. We will continue to position HR as a strategic partner, enabling the organisation to deliver its objectives through its people.

# Environmental, Social and Governance (ESG) Performance

The GCC is committed to maintaining high standards of ESG performance.

We take a focused and transparent approach, concentrating on areas where we can deliver meaningful impact while meeting our primary responsibility to protect the public.

**Environmental: Reducing our footprint**

We have embedded a digital-first approach and hybrid working model, reducing unnecessary travel and office energy use. Operating from a shared estate with the HCPC, we actively support their net-zero by 2050 ambition and participate in estate-wide sustainability and waste-reduction initiatives.

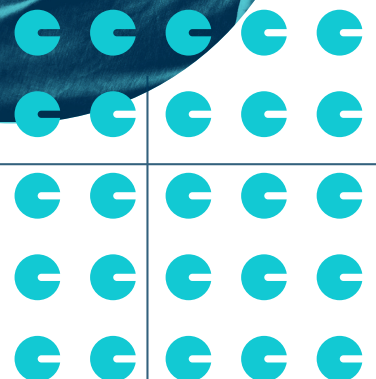
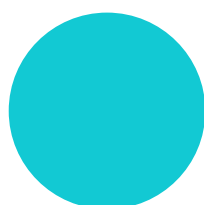
**Social: Supporting our people, other stakeholders and embedding Equality, Diversity and Inclusion (EDI)**

Our people are central to our effectiveness as a regulator. We promote wellbeing through flexible working arrangements and access to an Employee Assistance Programme. EDI are embedded across the organisation, with mandatory training for all staff and Council members, supported by regular EDI impact assessments across our regulatory activities.

**Governance: Integrity and transparency**

Effective governance is fundamental to public trust. Our robust risk management framework, overseen by the Audit and Risk Committee, ensures our processes remain ethical, transparent and legally compliant.

During the year, we formalised our ESG Policy and Statement, ensuring that environmental and social considerations are embedded within decision-making and reported with the same discipline as our financial performance.



# Financial report and accounts

## For the year ended 31 December 2025.

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

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

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# Financial review

## Achieving and maintaining financial sustainability

### Financial strategy

The Council approved the 2026-2030 financial strategy on 1 October 2025, following the conclusion of the current 2023-2025 strategy in December 2025. The agreed strategy stipulates the achievement of an annual budget surplus of at least 1% from 1 January 2026. The financial strategy further confirmed the strategic and operational strategies to be delivered via annual business planning during the period.

With the full implementation of the revenues and costs optimisation plans in the financial strategy, the Council expects to generate reasonable levels of sustainable surplus each year between 2026 and 2030. The annual surplus retention target for the 2025 financial year was achieved.

### Financial disciplines

High standards of financial accountability and probity continued to be maintained during the year. Budget responsibility is delegated to senior staff, using the monthly management accounts to track financial performance

and take corrective actions. A mid-year forecast of financial activities (i.e. a review of the original budget) was undertaken and considered by Council at its meeting in June to ensure the financial targets set at the start of the financial year remained viable.

### Investment management

The Council monitored its investments closely throughout the year. As part of our commitment to good practice, we formally review how our investment portfolio is managed every 3 to 5 years.

Our current contract with Cazenove Capital ends on 31 May 2026. To ensure our investments continue to be managed effectively, the Council reviewed the firm's performance over the last 4 years.

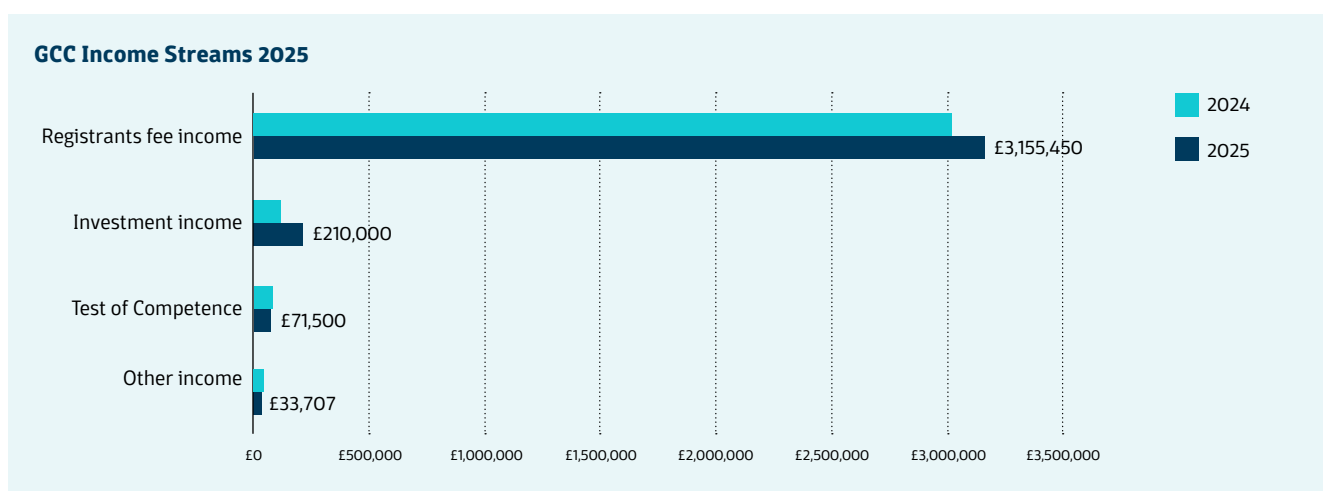
Following this review, members agreed to re-appoint Cazenove Capital for a further 5 years, ending on 31 May 2030. This appointment depends on their continued high performance, which we will continue to review every year.

## Operating results for the year

The operating headline results before movements on investment income for the year (i.e. total income less expenditure) show a surplus of £55k (2024: £11k surplus).

### Total income

Total income increased by 7% (£213k) from £3.257m to £3.471m in the year. The composition of the income for the year is presented in the graph below.

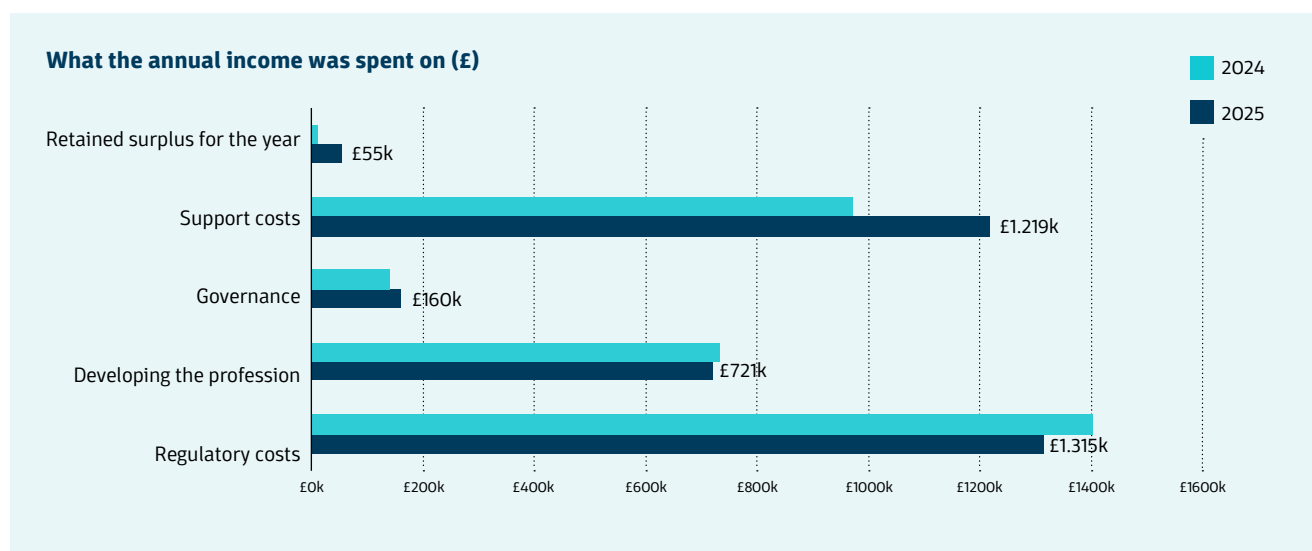


Of the 2025 total income, registrants and other fee income represented 91% (£3.155m), with investment, Test of Competence and other income making up the balance of 9% (£315k). In the prior year, registrant fees contributed 93% (£3m) of the total income and other sources amounted to 7% (£239k).

The growth in income in the year was due to the increased investment distributions, number of annual and initial registrants, restorations and other income. Regarding the investment distributions, Council agreed in June 2025 to increase the annual drawdown from £120k to £300k. We would have realised a loss for the year if we had not increased the income drawn from the portfolio.

## How the total income was spent in the year

The total income for 2025 was applied as follows:



From the above chart, 59% (£2.036m) of our annual income was expended directly on the regulation and development of the profession. Governance accounted for 5% (£160k), Support costs 35% (£1.219k) and the balance of £55k (1%) represented the operating surplus realised in the year and retained in the general reserve.

The supports costs are comprised of technology (£304k), human resources (£98k), property (£144k), support staff salaries and shared office costs (£673k).

## Movements on investments and taxation

The listed investments performed well during the year with an increase in value by £303,070k (6.3%) from £4.802m as of 31 December 2024 to £5.105m on 31 December 2025.

After allowing for the movements on investments and taxation charge in the year, the net surplus at the end of the financial year is £262k (2024: net surplus of £222k).

## Going concern

The Council has assessed the organisation's ability to continue as a going concern for at least 12 months from the date of approval of these financial statements, in accordance with FRS 102 Sections 3.8 – 3.9.

In making this assessment, the Council considered:

- The Council's financial position at 31 December 2025 and the results for the year then ended.
- Forecasts and budgets for the forthcoming 12 months, including cash flow projections.
- Available cash, liquid resources and access to committed funding.
- Principal risks and uncertainties and management's mitigating actions.
- Events occurring after the balance sheet date up to the date of approval of the accounts.

Based on this review, the Council is satisfied that the organisation has adequate resources to continue in operational existence and that it is appropriate to prepare the financial statements on a going concern basis. No material uncertainties have been identified that require disclosure.

The Council has general, designated, restricted and revaluation reserves of £3.883m as of December 2025 (2024: £3.621m).

## Reserves policy

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

The Council agreed a reserves policy in March 2019. The policy is to hold free reserve (unrestricted funds less fixed assets) which are equivalent to 6 months' unrestricted budgeted annual operating costs of £1.822m (2024: £1.630m). 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 2025, the 6 months' free reserve target was achieved.

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

The total reserves held on 31 December 2025 was £3.883m (2024: £3.621m). Of this, £1.822m is held in General Reserve,

£1.262m in Designated Reserve, £0.777m in Revaluation Reserve and £0.023m in the Restricted Reserve. The Council confirms that the required level of free reserve was achieved at the end of this financial year.

## Investment policy and performance

The Council maintained its investment strategy, which it last reviewed in 2025, of preserving capital in real terms, earning annual income of CPI plus 3% with an effective medium-high risk appetite. The Council also continued to seek ethical investment opportunities, via its investment advisers and managers, throughout the year.

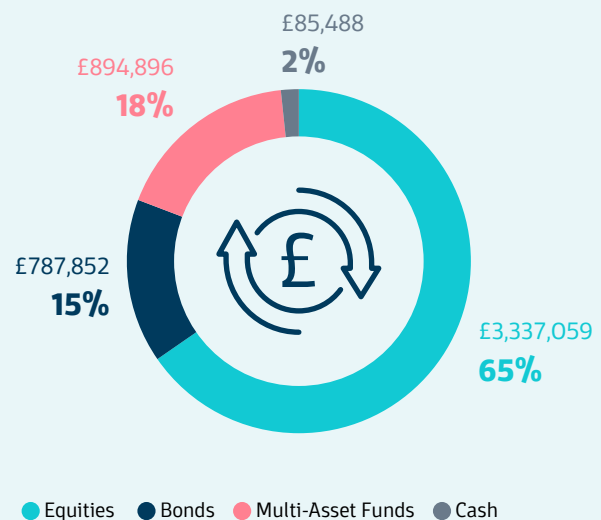
The total market value of the portfolio was £5,105,295 as of 31 December 2025. The assets and their values are broadly divided into equities, bonds, multi-asset funds and cash. Their market values at the end of the financial year are represented in the graph below.

The investment portfolio generated a total return of 10.9% against the agreed GCC (internal) benchmark of 6.1% (i.e. CPI plus 3%) during the year (2024: return, 8.6% against the benchmark of 5.4%).

The unrealised gains in the year were £155k and the realised gains amounted to £271k. The combined gains give total gains of £426k – after adjusting for the movement on investment cash account (2024: net investment gains of £289k).

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

GCC Investment Values (By Asset Class)



## 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 18 March 2026 and signed on its behalf by:



**Jonathan McShane**  
Chair, General Chiropractic Council

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

## Opinion

We have audited the financial statements of General Chiropractic Council for the year ended 31 December 2025 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 2025 and of the net movement in funds, including the income and expenditure, for the year then ended
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- have been prepared in accordance with the requirements of the Chiropractors Act 1994.

## Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the General Chiropractic Council in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## Conclusions relating to going concern

In auditing the financial statements, we have concluded that the members' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the General Chiropractic Council's ability to continue as a going concern for a period of at

least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the members with respect to going concern are described in the relevant sections of this report.

## Other information

The members are responsible for the other information. The other information comprises the information included in the Report of the Council. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

## Matters on which we are required to report by exception

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

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

As explained more fully in the members' responsibilities statement set out on page 37, the members of the Council are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the members are responsible for assessing the General Chiropractic Council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern

basis of accounting unless the members either intend to liquidate the General Chiropractic Council or to cease operations, or have no realistic alternative but to do so.

### Auditor's responsibilities for the audit of the financial statements

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

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

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

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

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

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

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

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

### Use of our report

This report is made solely to the members, as a body, in accordance with the Chiropractors Act 1994. Our audit work has been undertaken so that we might state to the members those matters we are required to state to them in an Auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the General Chiropractic Council and the members as a body, for our audit work, for this report, or for the opinions we have formed.

Haysmacintyre LLP

Statutory Auditor

10 Queen Street Place

London, EC4R 1AG

*Haysmacintyre LLP*

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

# 2025 Financial Statements

## Income and expenditure for the year ended 31 December 2025

	Notes	31 Dec 2025 £	31 Dec 2024 £
<b>INCOME</b>			
Registration fees - new registration		177,600	166,550
Annual retention		2,939,150	2,823,750
Other fees	1	38,700	27,400
Bank interest receivable		30,207	37,827
Investment Income	3	210,000	120,000
Test of Competence fees		71,500	78,000
Other income		3,500	3,700
<b>TOTAL INCOME</b>		<b>3,470,657</b>	<b>3,257,227</b>
<b>EXPENDITURE</b>			
Shared Costs	5	1,218,783	970,912
Regulatory Costs	6,6a	1,315,332	1,401,808
Development Costs	7	721,122	731,982
Governance Costs	8	160,086	141,450
<b>TOTAL EXPENDITURE</b>		<b>3,415,322</b>	<b>3,246,152</b>
<b>OPERATING SURPLUS BEFORE TAXATION AND MOVEMENTS ON INVESTMENTS</b>		<b>55,335</b>	<b>11,075</b>
Gains on investments	11	326,311	289,158
<b>SURPLUS BEFORE TAXATION</b>		<b>381,646</b>	<b>300,232</b>
Taxation	9, 15	(119,178)	(78,391)
<b>SURPLUS FOR THE PERIOD</b>		<b>262,468</b>	<b>221,841</b>

The operating surplus for the period arises from the Council's continuing activities. The notes on pages 43-54 form part of these financial statements.

## Balance Sheet as at 31 December 2025

	Notes	31 Dec 2025 £	31 Dec 2024 £
<b>FIXED ASSETS</b>			
Intangible assets	10a	66,870	89,160
Tangible assets	10b	21,724	22,721
Investments	11	5,105,297	4,802,226
<b>TOTAL FIXED ASSETS</b>		<b>5,193,891</b>	<b>4,914,107</b>
<b>CURRENT ASSETS</b>			
Debtors	13	61,737	57,913
Cash at bank		2,396,039	2,376,140
		2,457,776	2,434,053
<b>CURRENT LIABILITIES</b>			
Amounts falling due within one year	14	(3,563,541)	(3,552,783)
<b>NET CURRENT LIABILITIES</b>		<b>(1,105,765)</b>	<b>(1,118,730)</b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>4,088,126</b>	<b>3,795,377</b>
<b>CREDITORS</b>			
Provisions and other liabilities	15	(204,714)	(174,431)
<b>TOTAL ASSETS LESS TOTAL LIABILITIES</b>		<b>3,883,413</b>	<b>3,620,946</b>
<b>FUNDS OF THE COUNCIL</b>			
General reserve	16	1,821,548	1,629,429
Designated reserve	16	1,262,411	1,347,322
Revaluation reserve	16	776,881	621,621
Restricted reserve	2, 16	22,574	22,574
<b>TOTAL FUNDS</b>		<b>3,883,413</b>	<b>3,620,946</b>

Approved and authorised for issue by the members of the Council on 18 March 2025, and signed on their behalf by:



Jonathan McShane  
Chair, General Chiropractic Council

The notes on pages 43-54 form part of these financial statements.

## Statement of cash flows for the year ended 31 December 2025

	31 Dec 2025 £	31 Dec 2024 £	
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>(Deficit)/surplus for the financial year</b>	<b>262,468</b>	<b>221,841</b>	
Adjustments for:			
Investment income and interest receivable	(240,207)	(157,827)	
Depreciation, impairment and amortisation	22,290	22,290	
Depreciation of tangible fixed assets	5,074	385	
Remeasurements (pension deficit)	827	760	
Movement on revaluation of investments	(326,311)	(289,158)	
Tax (credit)/charge	(119,178)	(78,391)	
Tax Paid	(74,532)	(45,992)	
(Increase) /decrease in debtors	(3,824)	(7,345)	
Increase in creditors	233,924	383,688	
<b>NET CASH GENERATED FROM OPERATING ACTIVITIES</b>	<b>(239,469)</b>	<b>50,252</b>	
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Purchase of intangible fixed assets	-	(111,450)	
Purchase of tangible fixed assets	(4,078)	(23,106)	
Sale of investments	1,441,853	1,410,583	
Purchase of investments	(1,271,993)	(1,406,340)	
(Increase)/decrease in accrued investment income	3,912	(10,007)	
Investment income and interest received	140,220	177,303	
<b>NET CASH GENERATED FROM INVESTING ACTIVITIES</b>	<b>309,915</b>	<b>36,983</b>	
Net increase in cash and cash equivalents	70,445	87,236	
Cash and cash equivalents at beginning of year	2,395,208	2,307,972	
<b>Cash and cash equivalents at end of year</b>	<b>2,465,653</b>	<b>2,395,208</b>	
<b>CASH AT BANK AND IN HAND</b>			
Balance at bank	2,396,039	2,376,140	
Balance held by investment managers	69,614	19,068	
<b>Cash and cash equivalents at end of year</b>	<b>2,465,653</b>	<b>2,395,208</b>	
<b>ANALYSIS OF CHANGES IN NET DEBT</b>			
	<b>1 Jan 2025</b>	<b>Cashflows</b>	<b>31 Dec 2025</b>
	£	£	£
<b>Cash and cash equivalents at end of year</b>			
Balance at bank	2,376,140	19,899	2,396,039
Balance held by investment managers	19,068	50,546	69,614
<b>Total</b>	<b>2,395,208</b>	<b>70,445</b>	<b>2,465,653</b>

The notes on pages 43-54 form part of these financial statements.

# Notes to the accounts

## Accounting policies

### Basis of accounting

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

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

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

### Critical estimates and judgements

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

### Income

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

Bank deposit interest is credited on a received basis.

### Financial instruments

The GCC only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

### Debtors

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

### Basis for recognising liabilities

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

### Provision for liabilities

Provisions are recognised when the organisation has a present legal or constructive obligation arising from 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.

### Intangible fixed assets (software development costs)

Intangible fixed assets are stated at historical cost less depreciation, impairment and amortisation.

A register is maintained for items of intangible fixed assets with a cost £2,500 or more. The assets capitalised in these accounts are the Registrant CRM (iMIS) and Fitness to Practise case management (CMS) software costs.

### 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.

## Amortisation of intangible fixed assets (software development costs) and tangible fixed assets

Amortisation and depreciation are provided on all intangible and tangible fixed assets at rates calculated to write each asset down to its estimated residual value evenly over its expected useful life as follows:

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

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.

## Contingent liabilities

The employment tribunal case involving the Nursing and Midwifery Council (NMC) has been decided. The judgement determined the Fitness to Practise (FTP) panel members to be workers.

Although the GCC is similar to the NMC as a healthcare regulator, the Executive have considered that there is no obligation on the GCC to make any backdated holiday or pension payments to our FTP panellists and other partners. However, the Council decided during the year to make backdated holiday and/or pension payments to all eligible partners. Consequently, the matter is now concluded by the Council (see Note 6a).

<b>NOTE 1:</b>	<b>OTHER FEES</b>	<b>2025</b>	<b>2024</b>
		<b>£</b>	<b>£</b>
	Restoration fee	25,900	13,800
	Non-Practising to Practising	12,800	13,600
		<b>38,700</b>	<b>27,400</b>

<b>NOTE 2:</b>	<b>DEPARTMENT OF HEALTH (DOH) GRANT</b>	<b>2025</b>	<b>2024</b>
		<b>£</b>	<b>£</b>
	Balance brought forward	22,574	27,049
	Expenditure	-	(4,475)
		<b>22,574</b>	<b>22,574</b>

The GCC received a grant from the DOH to enable the Council to develop a risk proportionate system of continuous Fitness to Practise (Revalidation) for chiropractors. The DOH has not stipulated when the grant must be spent.

### **NOTE 3: INVESTMENT INCOME**

Investment income consists of bank interest, dividends and other receivables from the investment portfolio.

Following Council's decision in June 2025, the annual drawdown increased by £90,000 – from £120,000 to £210,000. The initial investment of £4 million was made in 2013. As at 31 December 2025, the portfolio was valued at £5,105,297 (2024: £4,802,245).

<b>NOTE 4:</b>	<b>STAFF COSTS</b>	<b>2025</b>	<b>2024</b>
	The average monthly number of persons (excluding the members) employed by the Council during the year was as follows:	16.8	17.2
		<b>2025</b>	<b>2024</b>
		<b>£</b>	<b>£</b>
	Staff costs for the above persons:		
	Wages and salaries	931,614	902,953
	Social security costs	121,363	105,556
	Pensions costs	91,142	93,581
	Temporary staff costs	123,216	126,265
	Staff recruitment costs	37,872	36,939
	Legal Advice	3,323	3,430
		<b>1,308,530</b>	<b>1,268,725</b>

The Council members delegate the day-to-day running of the GCC to the Senior Executive Team which is made up of the Chief Executive and Registrar and three Directors. These individuals are considered as key management staff and their total remuneration and benefits for the year was £375,680 (2024: £464,996) and pension contributions in the year of £35,567 (2024: £40,865).

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

<b>NOTE 5:</b>	<b>SHARED COSTS</b>	<b>2025</b>	<b>2024</b>
		<b>£</b>	<b>£</b>
	Chief Executive & Registrar's (CER's) office	315,113	177,133
	Technology	304,283	206,613
	HR	98,385	77,811
	Corporate Services	357,179	350,196
	Property	143,823	159,161
		<b>1,218,783</b>	<b>970,912</b>

The increase in the costs is mainly caused by the investment in technology and interim consultant engaged during the period (included in the CER's cost line) to support the full-time permanent (FtP) team.

<b>NOTE 6:</b>	<b>REGULATORY COSTS</b>	<b>2025</b>	<b>2024</b>
		<b>£</b>	<b>£</b>
	Fitness to Practise (FtP) Team	403,860	497,941
	Investigating Committee (IC)	201,855	385,237
	Other FtP	26,660	16,381
	Professional Conduct Committee (PCC)	553,626	489,417
	Section 32 investigations	39,608	12,832
		<b>1,225,610</b>	<b>1,401,808</b>

The reduction in costs in 2025 is primarily driven by lower full-time permanent (FTP) salary expenditure resulting from vacancies during the period. This saving is largely offset by increased interim support costs incurred over the same period.

<b>NOTE 6a:</b>	<b>EXCEPTIONAL ITEMS COSTS</b>	<b>2025</b>	<b>2024</b>
		<b>£</b>	<b>£</b>
	Backdated holiday pay to partners	89,722	-
		<b>89,722</b>	<b>-</b>

This amount relates to backdated holiday pay: employer pension and national insurance contributions made to GCC partners during the period.

<b>NOTE 7:</b>	<b>DEVELOPMENT COSTS</b>	<b>2025</b>	<b>2024</b>
		<b>£</b>	<b>£</b>
	Development Team	471,220	476,680
	Policy and Communications	87,188	120,651
	Quality assurance	50,076	62,387
	Test of competence	56,467	64,544
	Education Committee	11,035	7,720
	Registration	45,137	0
		<b>721,122</b>	<b>731,982</b>

<b>NOTE 8:</b>	<b>GOVERNANCE COSTS</b>	<b>2025</b>	<b>2024</b>
		<b>£</b>	<b>£</b>
	Council	156,922	138,751
	Remuneration and Audit & Risk Committees	3,164	2,700
		<b>160,086</b>	<b>141,450</b>

Chair of Council salary for the year was £27,000 (2024: £27,000). Each Council member's annual salary was £7,800. Committee Chairs earned £9,800 (i.e. for Remuneration and Audit and Risk Committees) and Education Committee Chair, £10,300 (2024: £10,300). The 2025 costs are higher than 2024 costs due to two Council members (Registrant and Lay) who were recruited in the year.

<b>NOTE 9:</b>	<b>TAXATION</b>	<b>2025</b>	<b>2024</b>
		<b>£</b>	<b>£</b>
	<b><i>Analysis of tax charge/(credit) for the period</i></b>		
	<i>Current tax</i>		
	UK corporation tax at 25% (PY: 25%)	85,841	74,532
	Total current tax charge	85,841	74,532
	Deferred tax – origination and reversal of timing differences	33,337	3,859
	Tax on profit on ordinary activities	119,178	78,391
	<b>Tax charge/(credit) on profit on ordinary activities</b>	<b>119,178</b>	<b>78,391</b>
	<b><i>Provision for deferred tax</i></b>		
	Capital gains/ (losses)	185,159	151,822
	<i>Movement in provision:</i>		
	Provision at start of period	151,822	147,963
	Deferred tax charged in the P & L account for the period	33,337	3,859
	<b>Provision at end of period</b>	<b>185,159</b>	<b>151,822</b>
	<b><i>Reconciliation of tax charge</i></b>		
	Profits on ordinary activities before tax	381,646	300,233
	Tax on profit on ordinary activities at standard Corporation Tax rate of 25% (PY:25%)	95,618	75,058
	Effects of:		
	Expenses not deductible for tax purposes	870,460	806,006
	<i>Income not taxable for tax purpose</i>	(908,115)	(847,505)
	Exempt ABGH distributions	(39,809)	(16,877)
	Chargeable gains/(losses)	101,024	61,709
	<b>Tax charge/(credit) for the period</b>	<b>119,178</b>	<b>78,391</b>

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

<b>NOTE 10a:</b>	<b>INTANGIBLE FIXED ASSETS (SOFTWARE DEVELOPMENT COSTS)</b>	<b>2025 £</b>	<b>2024 £</b>
	<b>COST</b>		
	1st January 2025	111,450	-
	Additions	-	111,450
	31st December	<b>111,450</b>	<b>111,450</b>
	<b>DEPRECIATION</b>		
	1st January 2025	22,290	-
	Charge	22,290	22,290
	31st December 2025	<b>44,580</b>	<b>22,290</b>
	<b>NET BOOK VALUE</b>	<b>66,870</b>	<b>89,160</b>
<b>NOTE 10b:</b>	<b>FIXED ASSETS</b>	<b>Computer equipment</b>	<b>Total</b>
	<b>COST</b>		
	1st January 2025	23,106	107,622
	Additions	4,078	23,106
	31st December 2025	<b>27,184</b>	<b>130,728</b>
	<b>DEPRECIATION</b>		
	1st January 2025	385	107,622
	Charge	5,074	385
	31st December 2025	<b>5,459</b>	<b>108,007</b>
	<b>NET BOOK VALUE 31 December 2025</b>	<b>21,724</b>	<b>22,721</b>
	<b>TOTAL NET BOOK VALUE</b>	<b>88,594</b>	<b>118,881</b>

<b>NOTE 11: INVESTMENTS</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Market value of investments as at 1 January	4,769,713	4,504,275
Additions at cost	1,271,993	1,406,340
Disposal proceeds	(1,441,853)	(1,410,583)
Net Transfer to GCC (income less withdrawals)	99,987	(19,476)
Unrealised gains/(losses)	54,817	87,064
Realised gains/(losses)	271,494	202,094
	<b>5,026,151</b>	<b>4,769,713</b>
Investment Cash Account balance at 31 December	69,613	19,068
Accrued income (Closing Balance in Investment Account)	9,533	13,445
Total market value as at 31 December	<b>5,105,297</b>	<b>4,802,226</b>
Historic book cost of investments (excluding cash and accrued income)	<b>4,249,270</b>	<b>4,148,092</b>

The net movement on the portfolio (excluding cash and accrued income) for 2025 was £256,438 (2024: £265,457).

The investment gains of £326,311 on the 2025 SOFA consist of unrealised gains of £54,817 and realised gains of £271,494. The Investment Cash Account balance of £69,612 on 31 December is made up as follows:

Opening cash balance	£19,068
Dividends and interest received	£113,925
Investment sales receipts	£1,441,853
Less: Investment purchases	(£1,271,993)
Less: Investment income paid in year	(£210,000)
Less: Management fees for the year	(£23,241)
<b>Investment Cash Account Balance on 31 December</b>	<b>£69,612</b>

<b>NOTE 12: OPERATING LEASE COMMITMENTS</b>	<b>2025</b>	<b>2024</b>
	<b>Building</b>	<b>Building</b>
Expiring:		
Under 1 year	85,000	85,000
Between 2 – 5 years	255,000	340,000
Over 5 years	42,849	42,849
	<b>382,849</b>	<b>467,849</b>

The GCC entered the new lease with the landlord with effect from 3 July 2024. The lease is for a period of 6 years with a rental fee of £85,000 per annum. The future minimum payments are as above.

<b>NOTE 13:</b>	<b>DEBTORS</b>	<b>2025</b>	<b>2024</b>
		<b>£</b>	<b>£</b>
	Due within one year:		
	Prepayments and accrued income	61,737	57,913
		<b>61,737</b>	<b>57,913</b>

<b>NOTE 14:</b>	<b>CREDITORS</b>	<b>2025</b>	<b>2024</b>
		<b>£</b>	<b>£</b>
	Amounts falling due within one year		
	Trade creditors	32,369	78,844
	Retention fees in advance	3,067,800	2,937,650
	Other taxes and social security	56,735	38,912
	Other creditors	54,733	69,944
	Accruals	266,032	352,870
	Corporation tax payable	Note 9	85,872
		<b>3,563,541</b>	<b>3,552,783</b>

<b>NOTE 15a:</b>	<b>PROVISIONS AND OTHER LIABILITIES</b>	<b>2025</b>	<b>2024</b>
		<b>£</b>	<b>£</b>
	Deferred tax liability	Note 9	185,159
	Defined benefit pension liability	Note 18	1,016
	Provision for Dilapidations	Note 15b	18,539
		<b>204,714</b>	<b>174,431</b>

<b>NOTE 15b:</b>	<b>PROVISION FOR DILAPIDATIONS</b>	<b>2025</b>	<b>2024</b>
		<b>£</b>	<b>£</b>
	Balance at 1 January	21,259	39,182
	Addition in the year	-	-
	Utilised in the year	(2,720)	(17,923)
	Balance at 31 December	<b>18,539</b>	<b>21,259</b>

In 2022, we set aside a provision of £50,000 for property repairs (dilapidations) at our office leased from the HCPC. We spent £10,818 of this fund in 2023 and £17,923 in 2024, leaving a balance of £21,259 at the end of December 2024.

During 2025, we spent a further £2,720 on legal and professional fees to review our current six-year lease. This leaves a remaining balance of £18,539 as of 31 December 2025, which we will keep in the fund for future use.

NOTE 16:	FUNDS	Balance Brought Forward				Balance Carried Forward
		01/01/25	Income	Expenditure	Gains, Losses & Transfers	31/12/25
	General Reserve	1,629,429	3,470,657	(3,415,322)	136,784	1,821,548
	Designated Reserve	1,347,322	-	(119,178)	34,267	1,262,411
	Revaluation Reserve	621,621	-	-	155,260	776,881
	Department of Health Grant	22,574	-	-	-	22,574
		<b>3,620,946</b>	<b>3,470,657</b>	<b>(3,534,500)</b>	<b>326,311</b>	<b>3,883,413</b>
		Balance Brought Forward				Balance Carried Forward
		01/01/24	Income	Expenditure	Gains, Losses & Transfers	31/12/24
	General Reserve	1,629,698	3,257,227	(3,246,152)	(11,344)	1,629,429
	Designated Reserve	1,163,836	-	(80,368)	263,854	1,347,322
	Revaluation Reserve	580,498	-	-	41,123	621,621
	Department of Health Grant	27,049	-	-	(4,475)	22,574
		<b>3,401,081</b>	<b>3,257,227</b>	<b>(3,326,520)</b>	<b>289,158</b>	<b>3,620,946</b>

**Reserves policy** – The Council has agreed an overall reserves policy which comprises unrestricted funds and restricted funds. Unrestricted funds are further divided into general reserve, designated reserve and revaluation reserve.

**General reserve** – The Council agreed a reserves policy in March 2019. The policy is to hold free reserve (unrestricted funds less fixed assets) which is equivalent to 6 months' unrestricted annual operating costs. The funds are to be held in the general reserve. The Council has no restrictions on the use of these funds for the carrying out of its statutory duties. As at 31 December 2025, the 6 months' free reserves target was achieved at £1,822m.

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

**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** – These are funds where the donor has placed restrictions on how the funds may be used. Currently, the GCC has one restricted reserve for the grant from the Department of Health for the development of 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 521 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 2023. This valuation showed assets of £514.9m, liabilities of £531.0m and a deficit of £16.1m. 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 2025 to 31 March 2028: £2,100,000 per annum (payable monthly)

Unless a concession has been agreed with the Trustee the term to 31 March 2028 applies.

Note that the scheme's previous valuation was carried out with an effective date of 30 September 2020. This valuation showed assets of £800.3m, liabilities of £831.9m and a deficit of £31.6m. To eliminate this funding shortfall, the Trustee asked the participating employers to pay additional contributions to the scheme as follows:

**Deficit contributions**

From 1 April 2022 to 31 January 2025: £3,312,000 per annum (payable monthly)

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

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

<b>Present value of provision</b>		<b>31 Dec 2025</b>	<b>31 Dec 2024</b>	<b>31 Dec 2023</b>
		<b>(£s)</b>	<b>(£s)</b>	<b>(£s)</b>
Present value of provision	Note 15a	1,016	1,350	590

**NOTE 18:  
(continued)**

<b>Reconciliation of opening and closing provisions</b>	<b>Period Ending</b> 31 Dec 2025 (£s)	<b>Period Ending</b> 31 Dec 2024 (£s)
Provision at start of period	1,350	590
Unwinding of the discount factor (interest expense)	57	17
Deficit contribution paid	(400)	(559)
Remeasurements - impact of any change in assumptions	9	8
Remeasurements - amendments to the contribution schedule	-	1,294
Provision at end of period	1,016	1,350

<b>Income and expenditure impact</b>	<b>Period Ending</b> 31 Dec 2025 (£s)	<b>Period Ending</b> 31 Dec 2024 (£s)
Interest expense	17	17
Remeasurements – impact of any change in assumptions	8	8
Remeasurements – amendments to the contribution schedule	-	1,294
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.

<b>Assumptions</b>	31 Dec 2025 % per annum	31 Dec 2024 % per annum	31 Dec 2023 % per annum
Rate of discount	4.05	4.90	5.31

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

**Deficit Contribution Schedule**

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

<b>Year Ending</b>	<b>31-Dec-25 (£s)</b>	<b>31-Dec-24 (£s)</b>	<b>31-Dec-23 (£s)</b>
Year 1	471	400	559
Year 2	471	471	47
Year 3	118	471	-
Year 4	-	118	-
Year 5	-	-	-

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

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

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

	Salary (1)	2025 Expenses Paid (2)	Salary (1)	2024 Expenses Paid (2)
Samuel Guillemard	7,800	532	7,800	343
Aaron Porter	7,800	41	7,800	-
Steven Gould*	-	-	3,916	-
Fergus Devitt	9,800	1,251	9,800	1,280
Catherine Kelly	10,300	1,589	10,300	2,369
Fiona Hutchinson	3,250	1,387	-	-
Jonathan McShane	27,000	1,115	27,000	1,160
Alistair Brown	3,250	443	-	-
Keith Richards*	5,717	-	8,967	-
Ralph Pottie*	4,550	1,111	7,800	1,019
Annie Newsam	7,800	816	7,800	432
Keith Walker	7,800	845	7,800	836
Jennifer Adams	7,800	464	7,800	578
Elisabeth Angier	7,800	1,397	7,800	761
Paul Allison	8,300	1,751	3,250	129
	<b>118,967</b>	<b>12,742</b>	<b>117,833</b>	<b>8,907</b>

\* Term ended 31 May 2024.

\* Term ended 31 July 2025.

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

**(1) Salary**

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

**(2) Expenses**

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

**Council Meeting Attendance**

The Council met on four occasions in 2024. Some of these were two-day meetings, with the second day devoted to learning and development and discussion of strategy planning.

**Council Associates Remuneration and Expenses**

Council Associates are paid £300 per day worked. They are also eligible to claim allowances, at rates set by the GCC, for travel and subsistence costs necessarily incurred on Council business.

# Legal and administrative details

## **Chief Executive & Registrar** Nick Jones

### **Principal Address**

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### **Senior Executive Team**

Nick Jones, Chief Executive and Registrar

Penny Bance, Director of Development

Joe Omorodion, Director of Corporate Services

Hannah Fellows, Director of Fitness to Practise  
(from 1 December 2025)

Niru Uddin, Director of Fitness to Practise  
(to 11 March 2025)

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