REGISTERED CHARITY NUMBER: 1061244

# Report of the Trustees and

# Unaudited Financial Statements

# for the Year Ended 31 December 2025

# for

# The John Wernham College of Classical Osteopathy

McLean Reid
Chartered Accountants
1 Forstal Road
Aylesford
Kent
ME20 7AU

# The John Wernham College of Classical Osteopathy

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# The John Wernham College of Classical Osteopathy

## Report of the Trustees for the Year Ended 31 December 2025

The trustees present their report with the financial statements of the charity for the year ended 31 December 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

### OBJECTIVES AND ACTIVITIES

**Objectives and aims**

The objectives for which the charity was established, as set out in its Trust Deed, are

1. to provide education and training for students and graduates in osteopathy.

2. to provide and maintain a clinic or clinics for the treatment of those in need of osteopathy.

3. to carry out research into and develop the methods and practice of osteopathy and to disseminate the useful results of such research for the public benefit.

4. to lay the foundation of a charitable hospital to be called "The Littlejohn Memorial Osteopathy Hospital" (in honour of the late John Martin Littlejohn, founder and Dean of the British School of Osteopathy).

The trustees delegate the day to day responsibility for organising the charity's activities to the clinic administrator.

### ACHIEVEMENTS AND PERFORMANCE

**Charitable activities**

The charity continues to provide the charitable activities as detailed above.

Until suitable premises are located for the memorial osteopathy hospital, the trustees have taken the decision to invest some of the charity's contingency fund into investment properties as the return on these investments are considered better than holding the money in cash deposits at the bank.

**Fundraising activities**

The fundraising activities of the charity are primarily the provision of donations from patients receiving osteopathic treatment.

### FINANCIAL REVIEW

**Principal funding sources**

As stated above the main source of income for the charity are the donations it receives for providing osteopathic treatment to patients along with interest it has received on its contingency fund.

**Reserves policy**

The charity has invested surplus cash into investment properties with a view that future proceeds from a sale of these property investments can realise the Trust Deed objective of establishing a charitable hospital.

### STRUCTURE, GOVERNANCE AND MANAGEMENT

**Governing document**

The charity operates under a Trust Deed dated 30th September 1991 revised by a supplemental Trust Deed dated 22nd January 1997. This supplemental Trust Deed was approved by the Charity Commission under the new registered number 1061244 with effect from 13th March 1997.

**Recruitment and appointment of new trustees**

In the event of any of the current trustees resigning, the remaining trustees would look to a further appointee who has shown interest and commitment over several years towards the college.

### REFERENCE AND ADMINISTRATIVE DETAILS

**Registered Charity number**

1061244

**Principal address**

30 Tonbridge Road
Maidstone
Kent
ME16 8RT

## The John Wernham College of Classical Osteopathy

## Report of the Trustees for the Year Ended 31 December 2025

**Trustees**
Ms G Roots (deceased 16.5.26)
Mr M Somers (resigned 15.9.25)
Mr J Musker
Mr F Toscano Jimenez Trustee (appointed 7.10.25)

**Independent Examiner**
J R Champion FCA
McLean Reid
Chartered Accountants
1 Forstal Road
Aylesford
Kent
ME20 7AU

Approved by order of the board of trustees on 22 October 2026 and signed on its behalf by:

Mr F Toscano Jimenez - Trustee

## Independent Examiner's Report to the Trustees of The John Wernham College of Classical Osteopathy

**Independent examiner's report to the trustees of The John Wernham College of Classical Osteopathy**
I report to the charity trustees on my examination of the accounts of The John Wernham College of Classical Osteopathy (the Trust) for the year ended 31 December 2025.

**Responsibilities and basis of report**
As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**
I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

J R Champion FCA

McLean Reid
Chartered Accountants
1 Forstal Road
Aylesford
Kent
ME20 7AU

23 October 2026

## The John Wernham College of Classical Osteopathy

## Statement of Financial Activities for the Year Ended 31 December 2025

| | Notes | 2025 Unrestricted funds £ | 2024 Total funds £ |
|---|---|---|---|
| **INCOME AND ENDOWMENTS FROM** | | | |
| Other trading activities | 2 | 2,549 | 3,170 |
| Investment income | 3 | 25,553 | 24,251 |
| **Total** | | 28,102 | 27,421 |
| **EXPENDITURE ON** | | | |
| Raising funds | 4 | 3,085 | 5,897 |
| **Charitable activities** | | | |
| Osteopathy | | 41,280 | 49,331 |
| Rental income | | 5,858 | 4,617 |
| Other | | 407 | 1,032 |
| **Total** | | 50,630 | 60,877 |
| Net gains on investments | | - | 41,982 |
| **NET INCOME/(EXPENDITURE)** | | (22,528) | 8,526 |
| **RECONCILIATION OF FUNDS** | | | |
| Total funds brought forward | | 1,667,161 | 1,658,635 |
| **TOTAL FUNDS CARRIED FORWARD** | | 1,644,633 | 1,667,161 |

The notes form part of these financial statements

## The John Wernham College of Classical Osteopathy

## Balance Sheet
## 31 December 2025

| | Notes | 2025 Unrestricted funds £ | 2024 Total funds £ |
|---|---|---|---|
| **FIXED ASSETS** | | | |
| Tangible assets | 7 | 719,967 | 729,289 |
| Investment property | 8 | 924,936 | 924,936 |
| | | 1,644,903 | 1,654,225 |
| **CURRENT ASSETS** | | | |
| Debtors | 9 | 3,758 | 14,760 |
| Cash at bank | | 4,423 | 6,280 |
| | | 8,181 | 21,040 |
| **CREDITORS** | | | |
| Amounts falling due within one year | 10 | (8,451) | (8,104) |
| **NET CURRENT ASSETS** | | (270) | 12,936 |
| **TOTAL ASSETS LESS CURRENT LIABILITIES** | | 1,644,633 | 1,667,161 |
| **NET ASSETS** | | 1,644,633 | 1,667,161 |
| **FUNDS** | 11 | | |
| Unrestricted funds | | 1,644,633 | 1,667,161 |
| **TOTAL FUNDS** | | 1,644,633 | 1,667,161 |

The financial statements were approved by the Board of Trustees and authorised for issue on 22 October 2026 and were signed on its behalf by:

Mr F Toscano Jimenez - Trustee



The notes form part of these financial statements

## 1. ACCOUNTING POLICIES

**Basis of preparing the financial statements**
The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets.

**Income**
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

| | |
|---|---|
| Land and buildings | - 1% on cost |
| Plant and machinery | - 10% and 15% on cost |

Freehold property within land and buildings are shown on the balance sheet at fair value less accumulated depreciation.

**Investment property**
Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in the Statement of Financial Activities.

**Taxation**
The charity is exempt from tax on its charitable activities.

**Fund accounting**
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

**Pension costs and other post-retirement benefits**
The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

## 2. OTHER TRADING ACTIVITIES

| | 2025 | 2024 |
|---|---|---|
| | £ | £ |
| Sale of books and dvds | 2,549 | 3,170 |



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## 3. INVESTMENT INCOME

| | 2025 | 2024 |
|---|---|---|
| | £ | £ |
| Rents received | 25,063 | 23,810 |
| Loan interest received | 443 | 176 |
| Interest receivable | 47 | 265 |
| | 25,553 | 24,251 |

## 4. RAISING FUNDS

**Investment management costs**

| | 2025 | 2024 |
|---|---|---|
| | £ | £ |
| Rent collection | 1,941 | 2,294 |

## 5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2025 nor for the year ended 31 December 2024.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2025 nor for the year ended 31 December 2024.

## 6. STAFF COSTS

The average monthly number of employees during the year was as follows:

| | 2025 | 2024 |
|---|---|---|
| Administration | 1 | 1 |

No employees received emoluments in excess of £60,000.

## 7. TANGIBLE FIXED ASSETS

| | Freehold property | Plant and machinery | Fixtures and fittings | Totals |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| **COST** | | | | |
| At 1 January 2025 and 31 December 2025 | 872,476 | 13,538 | 6,983 | 892,997 |
| **DEPRECIATION** | | | | |
| At 1 January 2025 | 145,233 | 12,541 | 5,934 | 163,708 |
| Charge for year | 8,725 | 512 | 85 | 9,322 |
| At 31 December 2025 | 153,958 | 13,053 | 6,019 | 173,030 |
| **NET BOOK VALUE** | | | | |
| At 31 December 2025 | 718,518 | 485 | 964 | 719,967 |
| At 31 December 2024 | 727,243 | 997 | 1,049 | 729,289 |



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## 8. INVESTMENT PROPERTY

| | £ |
|---|---|
| **FAIR VALUE** | |
| At 1 January 2025 and 31 December 2025 | 924,936 |
| **NET BOOK VALUE** | |
| At 31 December 2025 | 924,936 |
| At 31 December 2024 | 924,936 |

Fair value at 31 December 2025 is represented by:

| | £ |
|---|---|
| Valuation in 2024 | 256,496 |
| Cost | 668,440 |
| | 924,936 |

The investment properties held by the charity are carried on the balance sheet at insurance re-instatement valuation.

## 9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2025 | 2024 |
|---|---|---|
| | £ | £ |
| Other debtors | 3,388 | 13,888 |
| Prepayments | 370 | 872 |
| | 3,758 | 14,760 |

Of the debtors, £nil is due after one year (2024: £5,010).

## 10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2025 | 2024 |
|---|---|---|
| | £ | £ |
| Trade creditors | 5,422 | 3,210 |
| Other creditors | 3,029 | 4,894 |
| | 8,451 | 8,104 |

## 11. MOVEMENT IN FUNDS

| | At 1.1.25 | Net movement in funds | At 31.12.25 |
|---|---|---|---|
| | £ | £ | £ |
| **Unrestricted funds** | | | |
| General fund | 1,667,161 | (22,528) | 1,644,633 |
| **TOTAL FUNDS** | 1,667,161 | (22,528) | 1,644,633 |

Net movement in funds, included in the above are as follows:

| | Incoming resources | Resources expended | Movement in funds |
|---|---|---|---|
| | £ | £ | £ |
| **Unrestricted funds** | | | |
| General fund | 28,102 | (50,630) | (22,528) |
| **TOTAL FUNDS** | 28,102 | (50,630) | (22,528) |



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## 11. MOVEMENT IN FUNDS - continued

**Comparatives for movement in funds**

| | At 1.1.24 | Net movement in funds | At 31.12.24 |
|---|---|---|---|
| | £ | £ | £ |
| **Unrestricted funds** | 1,658,635 | 8,526 | 1,667,161 |
| **TOTAL FUNDS** | 1,658,635 | 8,526 | 1,667,161 |

Comparative net movement in funds included in the above are as follows:

| | Incoming resources | Resources expended | Gains and losses | Movement in funds |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| **Unrestricted funds** | 27,421 | (60,877) | 41,982 | 8,526 |
| **TOTAL FUNDS** | 27,421 | (60,877) | 41,982 | 8,526 |

A current year 12 months and prior year 12 months combined position is as follows:

| | At 1.1.24 | Net movement in funds | At 31.12.25 |
|---|---|---|---|
| | £ | £ | £ |
| **Unrestricted funds** | 1,658,635 | (14,002) | 1,644,633 |
| **TOTAL FUNDS** | 1,658,635 | (14,002) | 1,644,633 |

Net movement in funds included in the above are as follows:

| | Incoming resources | Resources expended | Gains and losses | Movement in funds |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| **Unrestricted funds** | 55,523 | (111,507) | 41,982 | (14,002) |
| **TOTAL FUNDS** | 55,523 | (111,507) | 41,982 | (14,002) |

## 12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2025.