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**NATIONAL COUNCIL FOR OSTEOPATHIC RESEARCH**

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**UNAUDITED**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE PERIOD ENDED 30 APRIL 2015**

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NATIONAL COUNCIL FOR OSTEOPATHIC RESEARCH

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**NATIONAL COUNCIL FOR OSTEOPATHIC RESEARCH**

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS  
FOR THE PERIOD ENDED 30 APRIL 2015**

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**Trustees**

Martin Pendry  
Maurice Cheng  
Rachel Ives  
Steve Vogel  
Tim Walker

**Charity registered number**

01157217

**Principal office**

Yvonne Carter Building  
58 Turnier Street  
London  
E1 2AB

**Accountants**

Peters Elworthy & Moore  
Chartered Accountants  
Salisbury House  
Station Road  
Cambridge  
CB1 2LA

**Bankers**

NatWest  
Black Lion House  
45 Whitechapel Road  
London  
E1 1DU

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## NATIONAL COUNCIL FOR OSTEOPATHIC RESEARCH

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### TRUSTEES' REPORT FOR THE PERIOD ENDED 30 APRIL 2015

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The Trustees present their annual report together with the financial statements of National Council for Osteopathic Research (the charity) for the period ended 30 April 2015. The Trustees confirm that the Annual Report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in March 2005.

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### a. Constitution

NCOR became a Charitable Incorporated Organisation on 29 May 2014 (registered charity number 1157217) and this report marks the end of the first year of its operation as a fully-fledged and independent organisation.

##### b. Method of appointment or election of Trustees

There are five NCOR trustees: Martin Pendry (appointed by the Osteopathic Educational Foundation); Maurice Cheng (appointed by the Institute of Osteopathy); Rachel Ives (appointed by the Council of Osteopathic educational Institutions); Steve Vogel (elected by the NCOR Research Council); and Tim Walker (appointed by the General Osteopathic Council). They were appointed on incorporation.

The Trustees' role is not to sit as 'representatives' of their respective organisations but to ensure the effective operation of the charity, while the day to day research-related activities of NCOR are the responsibility of the NCOR Director and her team.

#### OBJECTIVES AND ACTIVITIES

##### a. Policies and objectives

The role of NCOR is to promote for the public benefit the advancement of education and the promotion of good health in particular but not exclusively by:

- (1) Leading and facilitating osteopathic research development in the UK, including developing a comprehensive and cohesive research strategy providing both direction and coordination of osteopathic research.
- (2) Representing the osteopathic profession on matters relating to the osteopathic evidence base and research development. Acting on behalf of the profession, in a research context, to the media, the public and patients, policy-makers, the inter-professional research community, other health professions and healthcare regulators.
- (3) Providing a forum for osteopathic educational institutions (OElS) through which to forge consistent standards in research governance, to share expertise, achieve economies of scale, and foster undergraduate and postgraduate research collaboration. Promoting research capacity and scholarship.
- (4) Providing osteopaths, the public and patients, healthcare professionals, and the research and academic community with a recognised, high quality and accessible resource of research-related information concerning the distinctive body of knowledge within osteopathic practice.
- (5) Improving awareness of osteopathic research development amongst osteopaths and the wider community. Establishing links and building networks within the research fraternity, nationally and internationally, with a view to development through collaboration. Formulating and fostering strategies for attracting funding for osteopathic research development.

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## NATIONAL COUNCIL FOR OSTEOPATHIC RESEARCH

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### TRUSTEES' REPORT (continued) FOR THE PERIOD ENDED 30 APRIL 2015

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- (6) Providing systems relevant for grants governance and research governance for the benefit of all stakeholders.
- (7) Fostering and disseminating outputs from osteopathic audit, evaluation, and research activities.

#### **b. Strategies for achieving objectives**

NCOR stakeholders have agreed to fund NCOR for a further three years and we thank them for this commitment. NCOR will continue its collaboration with Queen Mary University of London, Barts and The London School of Medicine; contracts have been signed and we welcome their support. We will continue to strive for excellence and we look forward to working with our stakeholders on the future priorities and focus for research for the osteopathic profession.

#### **c. Activities for achieving objectives**

This year in NCOR a number of projects have come to fruition. We launched the patient reported experiences of osteopathic services (PREOS) data capture service and the patient incidence learning and reporting system platform (PILARS). These are now operational and accessible online and we are seeing some good examples of practitioner reflective learning on the PILARS site.

Our patient reported outcomes data capture service has been piloted and tested and is due to be launched in May/June 2015. This service will enable the osteopathic profession to collect data from patients about their treatment at a national level to inform us about our practice.

Our role in disseminating information continues, our presence and contribution in both osteopathic magazines The Osteopath and Osteopathy Today has increased and our social media presence is popular, our Facebook page is well used and we now have over 1000 Twitter followers.

The newest NCOR initiative was to fund raise; we launched a crowd fundraising project to raise funds to do a systematic review into the research about manual therapies for babies and children. This has not only generated funds but also raised our profile internationally. Over 50% of funds raised were received from non UK donors. Money raised will fund a systematic reviewing centre for the profession.

Our presence on the international stage was cemented at the Osteopathic International Alliance / Institute of Osteopathy conference, where we presented our work and generated much interest in our activity and our future. The Director of NCOR still chairs the International Osteopathic Research Network, this group has worked towards compiling both published and non-published international information about osteopathic scope of practice and competencies to help present our profession to the World Health Organisation.

## **ACHIEVEMENTS AND PERFORMANCE**

### **a. Going concern**

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

### **b. Review of activities**

#### **IV. Key Achievements 2014 - 2015**

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## NATIONAL COUNCIL FOR OSTEOPATHIC RESEARCH

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### TRUSTEES' REPORT (continued) FOR THE PERIOD ENDED 30 APRIL 2015

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#### 1) Dissemination

We have now have 1,032 twitter followers with our tweets being seen over 7,500 times in April alone. Our Facebook page is well reviewed and liked with over 920 followers, each post seen by an average 250 people. The website is well used with over 1,200 users per month.

#### 2) Adverse event learning and reporting platforms

We have developed two adverse events learning platforms one for collecting data from practitioners (PREOS) and one for collecting data from patients (PILARS). These are operational and accessible online.

##### **PREOS**

PREOS is a learning resource for osteopaths so they can see how patients perceive osteopathic care and report their experience of practice. NCOR will ensure anonymity of all reports. This platform can be found at [www.ncorpreos.org.uk](http://www.ncorpreos.org.uk). To date we have had two reports submitted. The uptake and use of this resource has been disappointingly low. In 2015 we will be pushing for greater use by asking the Osteopathic Educational Institutions (OEIs) to promote it and presenting it at the regional groups and as part of the osteopathic development group.

##### **PILARS**

PILARS – Patient Incident Learning and Reporting System allows osteopaths to upload information about difficult situations experienced in practice with the aim that other practitioners can learn from the way they dealt with these situations. This platform is now live on [www.ncorpilars.org.uk](http://www.ncorpilars.org.uk). We have had 9 reports uploaded onto the system and 20 comments.

#### 3) Patient reported outcome measures (PROMS) – Development of an IT solution for data capture

Since the publication of the last NCOR Annual Report, the work on developing a PROM data collection facility has developed considerably.

##### **PROM phone app and online data capture development**

Throughout May, June, and July, 2014 the app was piloted in six OEI clinics. Two OEIs failed to respond to an invitation letter, and one was undergoing their own specific data collection project. This initial stage of the pilot identified where improvements and modifications to the system and process could be made. Since September 2014, volunteers have been sought to pilot the app in private practices. This has been somewhat slow but more recent volunteers have been more proactive in involving their patients and data continues to be submitted via the electronic system. To date (11.05.2015), the data returns are shown below.

Study arm	Baseline	One week post-treatment	Six weeks post-treatment	Total number of codes distributed
Test-retest	97	36		508
Feasibility	48	26	26	219
Responsiveness	73	26	21	424

Two data summaries have been received from Clinvivo. This has allowed examination of the data to identify whether the app is being fully completed, if there are trends in missing data, and changes that are occurring based on treatment delivered.

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## NATIONAL COUNCIL FOR OSTEOPATHIC RESEARCH

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### TRUSTEES' REPORT (continued) FOR THE PERIOD ENDED 30 APRIL 2015

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Refinement and modifications have been made to the app to launch it for the profession to use. This has involved removing the Roland Morris Disability Questionnaire, and adding a question concerning the approximate number of treatments. A resource pack is being created for osteopaths who want to use the app in their practices. They will be supplied with:

- A brochure which describes the content of the app, its development, how it should be used, management reports, and Terms and Conditions of use;
- A series of codes which will be unique to the individual osteopath;
- Business cards to distribute to patients with the code to access the system and the address to access the app.

Launch of the app will take place in May/June, 2015 once all of the refinements to the app have been made and tested. All other information with respect to the launch is ready. The launch will be announced using social media and print media. The area of the NCOR website related to PROMs is also being revised to coincide with the launch.

#### **Qualitative work**

A series of interviews have been held concerning the use of PROMs in clinical practice with chiropractors. Volunteers were sought through contact with the Royal College of Chiropractors. The interviews have been transcribed and initial themes identified and revised slightly after testing.

Since July, 2014 contact has been sought with physiotherapists to conduct similar interviews. This has proved to be considerably more frustrating despite using local networks, alumni groups, advertisements in print media, social media, and personal correspondence. The end of May 2015 is the deadline which has been set to recruit further physiotherapy participants.

#### **Dissemination of work**

Communication about the development of the PROM app, and the findings of the qualitative work has appeared in the osteopathic press (published and electronic bulletins) on a regular basis. In addition, oral and poster presentations have been made at a series of conferences including the Institute of Osteopathy (October, 2014), the International Conference on Advances in Osteopathic Research (ICAOR) in Brazil (November, 2014), the Core Outcomes in Effectiveness Trials (COMET) in Rome (November, 2014), and the Blizzard Institute Graduate Studies Day (Queen Mary University of London) in April, 2015. Further work will be submitted for consideration at the Society for Back Pain Research conference in November, and the PROMs summit in December.

#### **Academic progression**

The PROM app is being developed as part of a PhD programme at Barts and The London. An eighteen month viva was held on 25-06-2014 which involved a presentation of work up to that date and submission of a report. The next academic milestone will be submission of a thirty month report, and discussion of its content on 06-07-2015.

#### **4) BSO OsteoMap evaluation**

The British School of Osteopathy (BSO) have been implementing their programme called OsteoMap to patients at the BSO Clinic and two local GP surgeries. NCOR are providing independent evaluation and the final report will be submitted to the steering group and the Department of Health in December 2015.

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## NATIONAL COUNCIL FOR OSTEOPATHIC RESEARCH

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### TRUSTEES' REPORT (continued) FOR THE PERIOD ENDED 30 APRIL 2015

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#### 5) Advice and guidance

Information requests and advice – 12 formal enquiries were logged between May 2014 and April 2015 for information and advice about research.

#### 6) Raising funds, income generated

BSO 2014-2015: Evaluation of chronic pain service OsteoMap for BSO (£7,166)

GOsC March 2014 -2015: Analysis of claims and complaints arising from insurers, GOsC and BOA (£1,600)

Crowd fundraising 2014 - 2015 and other donations received in the period were £7,756 with membership fees of £90,000.

#### 7) International developments

Last year NCOR presented work at the Osteopathic International Alliance / Institute of Osteopathy conference (Surrey UK) and the International Conference for Advances in Osteopathic Research (Sao Paulo Brazil). Our work generated much interest and we have promoted ourselves on the international circuit; this has been reflected in the funding generously donated by the international osteopathic community and illustrates confidence in our ability to perform good quality research.

Dawn Carnes continues to chair the International Osteopathic Research Network. This group has worked on the compilation of international published and un-published literature on scope of practice and competencies.

#### 8) Miscellaneous developments

##### Future of the Profession

NCOR are one of the five bodies contributing to the development of the profession initiative. NCOR's role is to develop the evidence base and relevant research for osteopathy which we are continuing.

##### Regional hubs

The regional hubs continue, there are five active regional hubs. Hub meetings are run via Skype or teleconference where possible.

##### Staffing

Carol Fawkes and Austin Plunkett have attended a number of training and development events. The NCOR staff, including Tom Mars (recruited November 2013), continue to work hard and apply themselves adeptly to their roles, their contribution and commitment to NCOR's achievements cannot be underestimated. NCOR has a strong team which we hope will go from strength to strength.

##### Engagement with OEIs

The NCOR team continues to support the promotion of research in the OEIs through a number of methods. Talks have been delivered at various OEI events throughout the year. Members of the NCOR team also act as external assessors at assessed research presentations within the OEIs.

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**NATIONAL COUNCIL FOR OSTEOPATHIC RESEARCH**

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**TRUSTEES' REPORT (continued)  
FOR THE PERIOD ENDED 30 APRIL 2015**

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**FINANCIAL REVIEW**

**a. Financial Review**

During the period, total income amounted to £138,210 with costs of £97,900. Unrestricted reserves at the period end were £40,310.

**b. Reserves policy**

The Trustees have yet to establish a reserves policy.

**PLANS FOR THE FUTURE**

**a. Future developments**

To promote for the public benefit, the advancement of education and the promotion of good health, in particular but not exclusively by the objectives shown in column 2 Table 1. The final column indicates the operational and strategic tasks for 2015 – 2018. The items in black are those that are undertaken by NCOR already, those in italics are projects that would require additional funding.

**Table 1. NCOR Objectives**

Area	Objective	Current and Future ( <i>italics</i> )
Development	Leading and facilitating osteopathic research development in the UK, including developing a comprehensive and cohesive research strategy providing both direction and coordination of osteopathic research	Continuing the development and implementation of existing projects  <i>Using the Delphi consensus study findings to prioritise studies for targeting research funding</i>  Day to day management of NCOR activity; responding to enquiries
Representing the profession	Representing the osteopathic profession on matters relating to the osteopathic evidence base and research development. Acting on behalf of the profession, in a research context, to the media, the public and patients, policy-makers, the inter-professional research community, other health professions and healthcare regulators	Actively seek opportunities for NCOR representation on relevant panels, development groups and professional advancement bodies, as opportunities arise  Respond to requests about research as they arise and create a FAQ section about osteopathy the profession can use when discussing osteopathy in the wider health care arena

**NATIONAL COUNCIL FOR OSTEOPATHIC RESEARCH**

**TRUSTEES' REPORT (continued)  
FOR THE PERIOD ENDED 30 APRIL 2015**

Area	Objective	Current and Future (red)
Promoting research capacity and scholarship	Providing a forum for osteopathic educational institutions (OEs) through which to forge consistent standards in research governance, to share expertise, achieve economies of scale, and foster undergraduate and postgraduate research collaboration	<p>Four charity member meetings per annum</p> <p>Encourage and coordinate cross-OEI research</p> <p><i>Raise funds for a new PhD studentship (2017)</i></p>
Dissemination of relevant research	Providing osteopaths, the public and patients, healthcare professionals, and the research and academic community with a recognised, high quality and accessible resource of research-related information concerning the distinctive body of knowledge within osteopathic practice	<p>Continue to update the website and use social media to inform the profession and others of relevant work</p> <p>Set up a blog</p>
Collaboration with a view to raising funds	Improving awareness of osteopathic research development amongst osteopaths and the wider community. Establishing links and build networks within the research fraternity, nationally and internationally, with a view to development through collaboration. Formulating and foster strategies for attracting funding for osteopathic research development.	<p>Continue to work with the OIA as chair of the International Osteopathic Research Network</p> <p><i>Explore fund raising opportunities:</i></p> <ul style="list-style-type: none"> <li>• <i>NCOR conference</i></li> <li>• <i>CPD online</i></li> <li>• <i>Identify key projects to raise funds for</i></li> </ul> <p><i>Undertake ad hoc research projects</i></p>
Research governance	Providing systems relevant for grants governance and research governance for the benefit of all stakeholders.	Update research governance guidance as required and continue to advise in this area
Research projects and professional development	Fostering and disseminating outputs from osteopathic audit, evaluation, and research activities.	<p>Continue with:</p> <p>The PROMS project</p> <p>Developing the PILARS and PREOS sites</p> <p><i>Initiate a systematic review centre for osteopathic relevant research</i></p>

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## NATIONAL COUNCIL FOR OSTEOPATHIC RESEARCH

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### TRUSTEES' REPORT (continued) FOR THE PERIOD ENDED 30 APRIL 2015

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#### VI. The Future – what needs to be done

##### 1) Dissemination of information

We need to continue to make research more user friendly and disseminating this information through the website, social media, OEI talks and conference presentations. We would like to explore the potential of using other web platforms such as Wikipedia and other network forums. In addition we need to make sure that our information is updated regularly and that information is current and topical.

##### 2) Raising the potential of publication of undergraduate research

We have the potential to do publishable research by utilising our Masters degree students. We would like to focus some efforts with our stakeholders who are OEI research educators and also the NCOR research hub members. We would like to run a strategy day to determine best practice and training and development needs. Once these are identified NCOR would like to be in a position to fulfil the training needs and facilitate best research practice to promote good quality research especially focused on Masters level research.

##### 4) Patient incident reporting platforms

Encourage greater use of these platforms. Engaging our 'champions' within the OEIs to generate reports, interaction and interest.

##### 5) Patient Reported outcomes measures

Launching this service and maximising uptake to ensure we have sufficient data to inform the profession.

##### 6) New research projects for the profession

Setting up the systematic reviewing centre

#### Trustees' responsibilities statement

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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NATIONAL COUNCIL FOR OSTEOPATHIC RESEARCH

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TRUSTEES' REPORT (continued)  
FOR THE PERIOD ENDED 30 APRIL 2015

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The Trustees are responsible for keeping proper accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Trustees on 20/10/15 and signed on their behalf by:



.....  
Tim Walker  
Chair of the Trustees

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## NATIONAL COUNCIL FOR OSTEOPATHIC RESEARCH

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### INDEPENDENT EXAMINER'S REPORT FOR THE PERIOD ENDED 30 APRIL 2015

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#### **Independent Examiner's Report to the Trustees of National Council for Osteopathic Research**

I report on the financial statements of the charity for the period ended 30 April 2015 which are set out on pages 13 to 18.

This report is made solely to the charity's Trustees, as a body, in accordance with section 145 of the Charities Act 2011 and regulations made under section 154 of that Act. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

#### **Respective Responsibilities of Trustees and Examiner**

The charity's Trustees are responsible for the preparation of the financial statements, and they consider that an audit is not required for this period under section 144(2) of the Charities Act 2011 (the Act) and that an independent examination is needed.

It is my responsibility to:

- examine the financial statements under section 145 of the Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Act; and
- state whether particular matters have come to my attention.

#### **Basis of Independent Examiner's Report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the statement below.

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NATIONAL COUNCIL FOR OSTEOPATHIC RESEARCH

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INDEPENDENT EXAMINER'S REPORT (continued)  
FOR THE PERIOD ENDED 30 APRIL 2015

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**Independent Examiner's Statement**

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
- to keep accounting records in accordance with section 130 of the Act; and
  - to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the Act
- have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Signed: *Judith Coplowe*

Dated: 23 October 2015

Judith Coplowe FCA

Peters Elworthy & Moore  
Salisbury House  
Station Road  
Cambridge  
CB1 2LA

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NATIONAL COUNCIL FOR OSTEOPATHIC RESEARCH

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STATEMENT OF FINANCIAL ACTIVITIES  
(Incorporating Income and Expenditure Account)  
FOR THE PERIOD ENDED 30 APRIL 2015

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	Note	Unrestricted funds 2015 £	Total funds 2015 £
<b>INCOMING RESOURCES</b>			
Incoming resources from generated funds:			
Voluntary income	2	123,524	123,524
Investment income	3	10	10
Incoming resources from charitable activities	4	16,477	16,477
<b>TOTAL INCOMING RESOURCES</b>		<b>140,011</b>	<b>140,011</b>
<b>RESOURCES EXPENDED</b>			
Charitable activities	8	96,100	96,100
Governance costs	5	1,800	1,800
<b>TOTAL RESOURCES EXPENDED</b>		<b>97,900</b>	<b>97,900</b>
<b>MOVEMENT IN TOTAL FUNDS FOR THE YEAR - NET INCOME FOR THE PERIOD</b>		<b>42,111</b>	<b>42,111</b>
Total funds at 1 May 2014		-	-
<b>TOTAL FUNDS AT 30 APRIL 2015</b>		<b>42,111</b>	<b>42,111</b>

The notes on pages 15 to 18 form part of these financial statements.

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NATIONAL COUNCIL FOR OSTEOPATHIC RESEARCH

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BALANCE SHEET  
AS AT 30 APRIL 2015

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	Note	£	2015 £
<b>CURRENT ASSETS</b>			
Debtors	10	10,290	
Cash at bank		33,621	
		<u>43,911</u>	
<b>CREDITORS: amounts falling due within one year</b>	11	(1,800)	
		<u>42,111</u>	
<b>NET CURRENT ASSETS</b>			<u>42,111</u>
<b>NET ASSETS</b>			<u>42,111</u>
<b>CHARITY FUNDS</b>			
Unrestricted funds	12		<u>42,111</u>
<b>TOTAL FUNDS</b>			<u>42,111</u>

The financial statements were approved by the Trustees on behalf, by:

20/0/15

and signed on their

  
.....  
Tim Walker (Chair of the Trustees)

The notes on pages 15 to 18 form part of these financial statements.

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## NATIONAL COUNCIL FOR OSTEOPATHIC RESEARCH

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 APRIL 2015

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#### 1. ACCOUNTING POLICIES

##### 1.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008). The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP), 'Accounting and Reporting by Charities' published in March 2005 and applicable accounting standards.

##### 1.2 FUND ACCOUNTING

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Investment income, gains and losses are allocated to the appropriate fund.

##### 1.3 INCOMING RESOURCES

All incoming resources are included in the Statement of Financial Activities when the charity has entitlement to the funds, certainty of receipt and the amount can be measured with sufficient reliability. For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

##### 1.4 RESOURCES EXPENDED

Expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

All resources expended are inclusive of irrecoverable VAT.

##### 1.5 CASH FLOW

The financial statements do not include a Cash Flow Statement because the charitable charity, as a small reporting entity, is exempt from the requirement to prepare such a statement under the Financial Reporting Standard for Smaller Entities (effective April 2008).

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NATIONAL COUNCIL FOR OSTEOPATHIC RESEARCH

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 30 APRIL 2015

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2. VOLUNTARY INCOME

	Unrestricted funds 2015 £	Total funds 2015 £
Membership fees	90,000	90,000
Crowdfunding and other donations	9,556	9,556
Gift Aid claim	732	732
Funds on incorporation	23,236	23,236
	<hr/>	<hr/>
Voluntary income	<u>123,524</u>	<u>123,524</u>

3. INVESTMENT INCOME

	Unrestricted funds 2015 £	Total funds 2015 £
Investment income	10	10
	<hr/>	<hr/>

4. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Unrestricted funds 2015 £	Total funds 2015 £
Web platform development	7,711	7,711
Osteomap	7,166	7,166
Complaints Report	1,600	1,600
	<hr/>	<hr/>
	<u>16,477</u>	<u>16,477</u>

5. GOVERNANCE COSTS

	Unrestricted funds 2015 £	Total funds 2015 £
Independent Examination fee	1,800	1,800
	<hr/>	<hr/>

**NATIONAL COUNCIL FOR OSTEOPATHIC RESEARCH**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 30 APRIL 2015**

**6. DIRECT COSTS**

	<b>Research Activities £</b>	<b>Total 2015 £</b>
Research costs	24,051	24,051
Staff costs recharged	50,293	50,293
	<b>74,344</b>	<b>74,344</b>
	<b>74,344</b>	<b>74,344</b>

**7. SUPPORT COSTS**

	<b>Activities £</b>	<b>Total 2015 £</b>
Travel expenses	4,527	4,527
Training costs	3,900	3,900
Website costs	5,195	5,195
Sundry costs	134	134
Honoraria costs	8,000	8,000
	<b>21,756</b>	<b>21,756</b>
	<b>21,756</b>	<b>21,756</b>

**8. ANALYSIS OF RESOURCES EXPENDED BY ACTIVITIES**

	<b>Activities undertaken directly 2015 £</b>	<b>Support costs 2015 £</b>	<b>Total 2015 £</b>
Research Activities	74,344	21,756	96,100
	<b>74,344</b>	<b>21,756</b>	<b>96,100</b>
	<b>74,344</b>	<b>21,756</b>	<b>96,100</b>

**9. NET INCOMING RESOURCES**

This is stated after charging:

	<b>2015 £</b>
Independent Examination Fee	1,800
	<b>1,800</b>
	<b>1,800</b>

During the Period, no Trustees received any remuneration.  
 During the Period, no Trustees received any benefits in kind.  
 During the Period, no Trustees received any reimbursement of expenses.

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**NATIONAL COUNCIL FOR OSTEOPATHIC RESEARCH**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 30 APRIL 2015**

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**10. DEBTORS**

	<b>2015</b>
	<b>£</b>
Other debtors	7,758
Tax recoverable	2,532
	<b>10,290</b>

**11. CREDITORS:  
AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2015</b>
	<b>£</b>
Other creditors	1,800
	<b>1,800</b>

**12. STATEMENT OF FUNDS**

	Brought Forward £	Incoming resources £	Resources Expended £	Carried Forward £
<b>UNRESTRICTED FUNDS</b>				
General Funds - all funds	-	140,011	(97,900)	42,111
	-	140,011	(97,900)	42,111

**13. RELATED PARTY TRANSACTIONS**

Martin Pendry, a trustee of NCOR is also a trustee of Osteopathic Educational Foundation. Funds of £16,707 which were being held on behalf of the Osteopathic Education Foundation were transferred to NCOR in incorporation.

Queen Mary University London (QMUL) provided administration services to NCOR. Direct costs were £24,051 in addition to recharged salary costs of £50,293. Support costs administered by QMUL amounted to £17,208 during the period. At the period end £6,158 was owed from QMUL and is included within other debtors.

An amount of £1,800 is to be recharged to Institute of Osteopathy relating to governance costs and this is shown within other debtors at the period end.