



**ASSOCIATION OF CHRISTIAN COUNSELLORS**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED**  
**31 DECEMBER 2019**

## **Financial Statements**

**For the year ended 31 December 2019**

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**The Association of Christian Counsellors  
Company Information**

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Registered and Principal Office	29 Momus Boulevard Coventry CV2 5NA	
Registered Company Number	2791541	
Registered Charity Number	1018559	
Scottish Registered Charity Number	SC039810	
Independent Examiners	Jacob Farley ACA Stewardship Services (UKET) Limited 1 Lambs Passage London EC1Y 8AB	
Solicitors	Band Hatton & Co 25 Warwick Road Coventry CV1 2EZ	Ellis-Fermor & Negus 2 Devonshire Avenue Beeston Nottingham NG9 1BS
Bankers	CAF Bank Limited 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ	

**The Trustees are pleased to present their report together with the independently examined Financial Statements of the charity for the year ended 31 December 2019.**

### **Legal and administrative information**

The Association of Christian Counsellors (ACC) is an incorporated charity limited by guarantee. The Directors (Board members) of the company are the Trustees for the purposes of the Charities Act. Directors are appointed and elected in accordance with the Memorandum and Articles of Association. The Financial Statements comply with Charities Act 2011, Companies Act 2006, Memorandum and Articles of Association and Accounting and Reporting by Charities: Statement of Recommended Practice (FRS 102).

### **Objects and activities**

The company is established for the advancement of the Christian religion and education, in so far as is charitable according to the Laws of England. During 2019 the company has continued to provide a nation-wide recognition and training framework for Christian Counsellors to support them through training and associated activities. More details of activities are provided in the Review of the Year below.

### **ACC Mission**

ACC continues to fulfil its Mission Statement “**To facilitate provision by Christians of quality counselling and pastoral care**”, by providing:

- Nationwide standards for Christian counselling and care.
- A Professional Standards Authority (PSA) Accredited Register for Counsellors and Psychotherapists.
- A nationwide system for the accreditation of Christian counsellors.
- A nationwide system for the recognition of training in Christian counselling and pastoral care.
- A body, which represents Christian counsellors and develops relations with institutions, denominations and professional bodies.
- Support, training and resourcing for pastoral carers.

### **Public Benefit**

ACC purposes and activities are in accordance with the guidance on public benefit issued by the Charity Commission through the work of individual and organisational members providing counselling, training and pastoral care as well as the services provided centrally.

ACC individual members work in many settings both in counselling and pastoral care, including General Practice surgeries, churches, counselling centres, hospitals and schools, as well as working in private practice.

ACC affiliated organisations provide a wide variety of services including:

- Counselling services within the health service, local authorities, community counselling centres, etc.
- Pastoral care in churches, community organisations, etc.
- Training to equip pastoral carers and counsellors to provide these services.

ACC centrally provides the framework in which these services can be delivered to a high standard and ensures public safety can be maintained, which includes practice ethics, guidelines for best practice, advice and professional support. By holding a PSA Register for counsellors and psychotherapists, ACC is enhancing public safety in the provision of counselling by its members. In addition, ACC actively participates in the Accredited Registers Collaborative, the Memorandum of Understanding group, which promotes good practice and training in relation to LGBTQ+ and a group looking at counselling and the BMAE community.

### **Board composition and governance**

The Board Members holding office during 2019 and at the date the report was approved were as follows:

Susan Monckton-Rickett	Chair
Christopher Williams	Deputy Chair
Peter Barraclough	
Marlene Forsythe-Gidharry	
Wien Fung	
Phil Martin	
Frances Ryan (resigned February 2019)	
Fiona Sherburn	
Tony Ruddle	
Peter Roberts	
Helen Vipan	

### **Executive Officers**

Phil Weare	Director of Operations (left post August 2019)
David Sinclair	Director of Pastoral Care (left post December 2019)
Kathy Spooner	Director of Counselling & Psychotherapy

Board members are elected by member organisations in accordance with the Memorandum and Articles of the company. They may also be co-opted by the Board. The Board appoints the Executive Officers of the company. The Board is responsible for strategic decisions and setting policies while the Executive Officers and staff are responsible for implementing the policies on a day to day basis.

### **Review of the Year**

#### **A Year of Change and Achievement**

2019 was a year of significant change for ACC with a new Chair and Deputy Chair of Trustees being appointed and three new trustees joining the Board at the AGM in July 2019.

In August 2019 the Board announced and proposed restructuring of ACC Executive with the intention of creating two new roles a Chief Executive Officer and a wider remit for a Director of Pastoral Care role to include responsibility for other membership streams and retaining the existing role of Director of Counselling. Both Phil Weare and David Sinclair left their posts in 2019 and we would like to thank them for their contribution to the work of ACC and PCUK over the last few years. We would also like to express our gratitude to Tony Ruddle, who stood down as Executive Chair for his commitment and work. The Board sees the new proposed structure as providing the basis on which the organisation can grow and develop and continue to implement its strategy of "Reaching Wider, Going Deeper."

Restructuring and change takes both time and resources, but that has not prevented us from achieving significant activities during the year, including:

- Holding an extremely successful 4-day National Conference in February 2019 at the Hayes Conference Centre, Swanwick which was attended by over 400 people on the theme of Embodied Hope and provided a wide range of training for both counsellors and pastoral carers.
- Organising two 1-day conferences for people working with and concerned for the Mental Health of Children and Young People in London and Leeds in November.
- Organising and providing free training events covering counselling, pastoral care and mental health awareness and self-care for carers in several locations.
- Regularly being invited by Premier Radio and Transworld Radio to be interviewed on mental health, children and young people and well-being related issues.

- Our AGM this year was held at the Central Hall, Southampton and featured a CPD Training Day for Counsellors and Pastoral Care Members on "Love your neighbour, as yourself, NOT instead of yourself", which looked at how people involved in caring roles care for themselves.
- Our Accord magazine has this year featured counselling of your people (Spring), Setting up, growing, keeping going, staying healthy and bearing fruit (Summer), Suicide (Autumn) and Working Across Cultures (Winter). We hope this will grow as an accessible resource for our members and others who are involved in counselling and pastoral care.
- Accord Extra continues to be a growing repository of articles covering counselling and pastoral care written by academics and experienced practitioners and freely available to the public.
- ACC were also invited to attend a forum held by the Archbishop of Canterbury on Mental Health and we seek to work on projects from this initiative.

Once again ACC successfully renewed our Accredited Register status with PSA with no conditions placed upon us.

### **Plans for future periods**

In 2020 we will seek to implement our new structure, which will enable us to continue to implement our strategy, building on the achievements of 2019. This will include:

- Planning for our National Conference.
- Continuing to develop relationships and collaboration with others working in similar fields.
- Developing a new membership category for those working in the related fields of Coaching and Mentoring.

At the time of writing the UK is dealing with the Covid-19 Virus and ACC along with all other organisations has needed to consider the potential implications. The current position is that we believe that some parts of 2020 developments may need to be delayed whilst other plans have not been changed.

### **Board Composition and governance**

During the year Frances Ryan resigned and Wien Fung, Phil Martin and Peter Roberts joined the Board. As previously announced at the 2017 AGM, Tony Ruddle stood down from the position of Executive Chair in February 2019 and in the same month Sue Monckton-Rickett and Chris Williams commenced their roles as Chair and Deputy Chair respectively.

### **Economic background and reputation**

We regularly review our financial position and maintain a contingency that is in-line with Charity Commission guidance, while at the same time meeting the standards of the PSA in providing a safe, clear and transparent service to all our members and the public. We work with our providers to maintain security, safety and manage risk at all levels appropriately.

### **Financial Review**

The Accounts for 2019 show an overall surplus of £21,994 for the year, compared with a deficit last year of £8,836. This resulted in the General Funds increasing from £91,538 to £113,532.

The main reasons for the significant increase in income of £96,068 were as follows:

- An increase of £95,713 in Conference income from the bi-annual conference held in February 2019.
- An increase in Gifts of £4,969 whilst Gift-Aid reduced by £1,160.
- A decrease of £4,091 in the number of Pastoral Care courses and related training materials.
- A decrease in Affiliation fees of £1,149.
- An increase in Subscriptions of £1,979.
- An increase in Training fees and levies of £1,802.
- A decrease in Advertising revenue of £1,413.

The main reasons for the significant increase in expenditure of £65,238 were as follows:

- An increase in Conference costs of £69,964, due to a National Conference being held in February 2019.
- An increase in staff salaries, employers NI and payments to contractors of £7,229 due to pay increases and the use of agency staff.
- A decrease in the Executive Allowance of £5,187 with the resignation of the Operations Director in August 2019.
- A decrease in the materials required for Pastoral Care of £5,870 with less courses being run.

It is anticipated that there will be a deficit of approximately £22,000 in 2020, before any investment in strategic development, mainly due to the bi-annual conference not being held until later. This position, and the impact of Covid-19, is being monitored on a regular basis. Actions have already been taken to ensure the financial viability of the organisation, including delaying the recruitment of a Chief Executive Officer (CEO) and Director of Pastoral Care until later in 2020 which will reduce the above deficit. Once funds are available, we plan to invest strategically in the following:

- The development of ACC infrastructure, so that it is equipped for potential growth and new membership categories including Coaching and Mentoring.
- Improvements to the ACC website to promote membership connection and interaction.

All of these will be reviewed by the ACC Board to ensure that investment is made wisely and the best developments for the organisation, its members and the service delivered to the public are determined.

### **Reserves Policy**

The Directors, in-line with recommendations from the Charity Commissioners, consider it prudent to retain with the unrestricted general fund a reserve of approximately three months committed expenditure. The current expenditure of the organisation means that this equates to £45,000 and throughout the year this has been maintained.

### **Investment powers**

The company has powers to invest company money not required immediately for its objects, on such investments, securities or property as may be thought practical and fit.

### **Fixed assets**

All assets are held to assist the company to achieve its charitable objective. Details of changes in fixed assets are shown in note 5 to the Financial Statements.

### **Risk Awareness and Management**

In the interests of public protection, each year we review the risks to clients of counsellors and psychotherapists globally and for ACC and update our client risk matrix accordingly that is submitted to the PSA in our annual renewal process. At each Board meeting the major strategic, business and operational risks that ACC faces and the mitigating factors are reviewed.

During 2019 the complaints that were received concerning Registrants and Affiliate Organisations were all resolved after investigation without redress to a disciplinary hearing. ACC's Complaint Process for Registrants and Affiliate Organisations is currently being reviewed.

### **Our appreciation**

ACC has an enhanced reputation due to its initiatives in the last year and staff and Executive are to be congratulated in handling the significant changes successfully over these last 12 months. Our appreciation goes to all Trainers, Representatives and Champions as well as our HQ Staff, Directors and volunteers who enable ACC/ PCUK to continue its valuable contribution to counselling and pastoral care.

### **Statement of Trustee's Responsibilities**

Charity law requires us as Directors to prepare financial statements for each accounting year which give a true and fair view of the state of the charity and of its income and expenditure for the year, and to:

- Select suitable accounting policies and apply them consistent
- Make judgements and estimates that are reasonable and prudent
- State whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business.
- Observe the methods and principles of the Charities SORP.

We are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the company and enable us to ensure that the financial statements comply with the Companies Act 2006.

We also have a responsibility to safeguard the assets of the charity and to take reasonable steps to prevent fraud or any other irregularities.”

Approved by the Board on 17 June 2020  
And signed on its behalf



S Monckton-Rickett  
Chair



**The Association of Christian Counsellors**  
**Statement of Financial Activities including Income and Expenditure account**  
**for the year ended 31 December 2019**

	Notes	General Fund		Restricted Funds		Total Funds	
		2019	2018	2019	2018	2019	2018
		£	£	£	£	£	£
<b>INCOME &amp; ENDOWMENTS FROM;</b>	<b>1.4 &amp; 2</b>						
Donations and Legacies		18,768	15,228	933	7,000	19,701	22,228
Charitable Activities		299,130	205,228	0	0	299,130	205,228
Other Trading Activities		4,204	5,617	0	0	4,204	5,617
Interest Income		159	120	0	0	159	120
<b>TOTAL</b>		<b>322,261</b>	<b>226,193</b>	<b>933</b>	<b>7,000</b>	<b>323,194</b>	<b>233,193</b>
<b>EXPENDITURE</b>	<b>2</b>						
Raising Funds	<b>1.5</b>	7,510	7,424	0	0	7,510	7,424
Charitable Activities	<b>1.6</b>	292,757	227,605	2,254	3,092	295,011	230,696
<b>TOTAL</b>		<b>300,267</b>	<b>235,029</b>	<b>2,254</b>	<b>3,092</b>	<b>302,521</b>	<b>238,121</b>
<b>Net Income /(Expenditure)</b>		<b>21,994</b>	<b>-8,836</b>	<b>-1,321</b>	<b>3,908</b>	<b>20,673</b>	<b>-4,927</b>
<b>Net Movement In Funds</b>		<b>21,994</b>	<b>- 8,836</b>	<b>- 1,321</b>	<b>3,908</b>	<b>20,673</b>	<b>- 4,927</b>
<b>RECONCILAITION OF FUNDS</b>							
Total Funds brought forward		91,538	100,374	6,601	2,693	98,139	103,067
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>113,532</b>	<b>91,538</b>	<b>5,280</b>	<b>6,601</b>	<b>118,812</b>	<b>98,139</b>

The notes on Pages 11-17 form part of these Accounts.

The company's Income and Expenditure all relate to continuing operations.

The company has no recognised gains and losses other than the net incoming resources shown above which are calculated on a historic cost basis.

The Association of Christian Counsellors  
Balance Sheet as at 31 December 2019

	Notes	2019 Total Funds £	2018 Total Funds £
<b>FIXED ASSETS</b>	<b>5</b>		
Intangible Assets		0	0
Tangible Assets		0	0
Investments		0	0
<b>TOTAL FIXED ASSETS</b>		<b>0</b>	<b>0</b>
<b>CURRENT ASSETS</b>			
Debtors	<b>6</b>	9,992	17,752
Cash at bank and in-hand		121,030	206,034
<b>TOTAL CURRENT ASSETS</b>		<b>131,022</b>	<b>223,786</b>
<b>LIABILITIES</b>			
Creditors: amount falling due within one year	<b>7</b>	12,209	125,647
<b>NET CURRENT ASSETS OR LIABILITIES</b>		<b>118,812</b>	<b>98,139</b>
<b>TOTAL NET ASSETS</b>		<b>118,812</b>	<b>98,139</b>
<b>THE FUNDS OF THE CHARITY</b>	<b>8</b>		
Restricted income funds		5,280	6,601
Unrestricted income funds		113,532	91,538
<b>TOTAL CHARITY FUNDS</b>		<b>118,812</b>	<b>98,139</b>

The notes on Pages 11-17 form part of these Accounts.

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2019.

The members have not required the company to obtain an audit of its Financial Statements for the year ended 31 December 2019 in accordance with Section 476 of the Companies Act 2006 however, in accordance with Section 145 of the Charities Act 2011, the accounts have been examined by an independent examiner and their report has been included in these Financial Statements.

The Directors (who are the charitable company's Trustees for the purposes of charity law) acknowledge their responsibilities for:

- (a) ensuring that the charitable company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing Financial Statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its net income or expenditure for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to Financial Statements, so far as applicable to the charitable company.

The Financial Statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies and were approved by the Board of Trustees on 17 June 2020 and were signed on its behalf by:

S Monckton-Rickett  
Chair

Registered Company Number 2791541

**1. Accounting policies**

**1.1 Accounting convention**

The Financial Statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (FRS 102) applicable to charities and the Companies Act 2006 and the Charities Act 2011 and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102). Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The Trustees (who are the charitable company's Directors for the purposes of company law) have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions, including Covid-19, which might cast significant doubt on the ability of the charity to continue as a going concern. The Trustees have made this assessment for a period of at least one year from the date of approval of the Financial Statements. In particular, the Trustees have considered the charity's forecasts and projections and the possible implications should projected income and/or expenditure vary unexpectedly. The Trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity, therefore, continues to adopt the going concern basis in preparing its Financial Statements and meets the definition of a public benefit entity as set out in FRS 102.

**1.2 Funds**

The general fund represents the funds of the charity that are not subject to restrictions regarding their use and is available for the general purposes of the charity.

**1.3 Restricted funds**

Restricted funds are those that have been given to the charity for use for a specific purpose.

**1.4 Incoming resources**

Income including investment income is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part, income is generally recognised when it is received. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Subscriptions for individual members are accounted for when received. All other income represents amounts receivable, excluding value added tax, in respect of the provision of goods and services to members and customers and of grants receivable.

Conference income is taken into account in the year in which the conference takes place.

The Charity has relied significantly upon volunteers in carrying out its activities during the year. In accordance with paragraph 6.18 of the SORP, the role of volunteers has not been recognised as income from donated services in the accounts.

**1.5 Expenditure: Raising Funds**

The costs included for Raising Funds are a proportion of the costs of the Executive Committee and general office expenditure, which is assessed annually.

**1.6 Expenditure: Charitable Activities**

Charitable activities expenditure represents the costs of supporting Christian counsellors through training, accreditation, and associated activities. It includes the costs of conferences, newsletters, assessing accreditation applications, assessing training courses and representing Christian counsellor's interests together with costs incurred in supporting the charitable activities. It also includes Governance Costs being those costs incurred in the Management and Administration of the charity including the costs of compliance with constitutional and statutory requirements and an appropriate proportion of the costs of the Executive Committee and general office expenditure.

### **1.7 Depreciation**

Depreciation is calculated to write off the cost less estimated residual value of fixed assets on a straight-line basis over their estimated useful lives at the following rates:

Leasehold property	Over 3 years
Office equipment	Over 3 years
Office furniture	Over 10 years

### **1.8 Leases**

All leases are treated as operating leases with rentals payable being charged on a straight-line basis over the term of the lease.

### **1.9 Irrecoverable VAT**

Any VAT which cannot be recovered by the company is charged in the statement of financial activities, apportioned between direct charitable expenses and administrative costs in accordance with the company's accounting policy on allocation of costs.

### **1.10 Taxation**

The company is a registered charity and is exempt from taxation under the Income & Corporation Taxes Acts.

### **1.11 Pension Costs**

The company operates a defined contribution scheme for certain employees. Pension premiums are charged as they are paid.

### **1.12 Debtors**

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

### **1.11 Creditors**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

### **1.13 Financial Instruments**

The Charity 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 with the exception of bank loans which are subsequently measured at the carrying value plus accrued interest less repayments. The financing charge to expenditure is at a constant rate calculated using the effective interest method.

### **1.14 Cashflow statement**

The company has taken advantage of the exemption provided by the FRS 102 SORP and has not prepared a Cash Flow Statement for the year.

**2.0 GENERAL ACCOUNT Detailed Income and Expenditure Account for the year ended 31 December 2019**

	Note	2019		2018	
		£	£	£	£
<b>Turnover</b>					
<b>Donations and Legacies</b>					
Gifts		5,752		783	
Donations		477		777	
Gift Aid		<u>12,539</u>		<u>13,669</u>	
			<b>18,768</b>		<b>15,228</b>
<b>Income from Charitable Activities</b>					
Subscriptions		129,509		127,530	
Accreditation Fees		380		685	
Literature & Tapes		11		58	
Conferences		137,816		42,103	
Pastoral Care Courses & Training Materials		7,773		11,863	
Affiliation Fees		15,683		16,832	
Training Fees and Levies		7,959		6,158	
Disclosure Reports fees		<u>0</u>		<u>0</u>	
			<b>299,130</b>		<b>205,228</b>
<b>Other Trading Activities</b>					
Advertising Sales		<u>4,204</u>		<u>5,617</u>	
			<b>4,204</b>		<b>5,617</b>
<b>Investment Income</b>					
Bank Interest received		<u>159</u>		<u>120</u>	
			<b>159</b>		<b>120</b>
<b>TOTAL INCOME</b>			<b><u>322,261</u></b>		<b><u>226,193</u></b>

**2.0 GENERAL ACCOUNT Detailed Income and Expenditure Account for the year ended 31 December 2019**

EXPENDITURE	Note	2019		2018	
		£	£	£	£
<b>Raising Funds</b>					
Staff salaries, employers NI & payments to contractors	<b>4 &amp; 11</b>	2,885		2,505	
Executive Allowances	<b>4</b>	3,308		3,581	
Travel & Network Forum		495		491	
Rent, rates & utilities		484		479	
Telephone, fax & internet		183		214	
Bank charges		<u>155</u>		<u>154</u>	
			<b>7,510</b>		<b>7,424</b>
<b>Charitable Activities</b>					
Staff salaries, employers NI & payments to contractors	<b>4 &amp; 11</b>	54,820		47,590	
Executive Allowances	<b>4</b>	62,860		68,047	
Accreditation Committee Fees		1,088		1,250	
Travel & Network Forum		9,414		9,334	
Staff Training		175		1,313	
Training Courses		5,948		3,962	
Conference costs		96,320		26,356	
Rent, rates & utilities		9,188		9,102	
Telephone, fax & internet		3,471		4,058	
Postage		995		1,007	
Stationery, tapes & books		1,412		694	
Printing, photocopying & magazine		20,264		20,737	
Office Equipment Purchases		1,507		571	
Office expenses		3,343		3,161	
Pastoral Care Course Materials & Delivery	<b>4</b>	1,981		7,851	
Professional fees	<b>3</b>	2,435		2,642	
Insurance		418		172	
Bank charges		2,940		2,931	
Depreciation	<b>3</b>	0		0	
Office equipment maintenance		1,213		667	
AVR Expenses		10,657		10,432	
Promotion/ Fundraising		656		1,526	
Website Development		1,605		3,264	
Coaching & Mentoring Development		48		939	
Disclosure Reports costs		0		0	
			<b><u>292,757</u></b>		<b><u>227,605</u></b>
<b>TOTAL EXPENDITURE</b>			<b>300,267</b>		<b>235,029</b>
<b>NET INCOME</b>			<b><u>21,994</u></b>		<b><u>-8,836</u></b>

### 3. Net incoming resources for the years

	2019 £	2018 £
The net incoming resources are stated after charging:		
Depreciation of owned tangible fixed assets	0	0
Independent Examiners fees	1,450	1,350
Other Operating Leases for Premises	7,500	7,500

### 4. Staff costs

Total staff costs amounted to £40,902 (2018 £35,283) of which £2,745 (2018 £2,070) was National Insurance Contributions and Pension Contributions of £2,963 (2018 £1,873).

There were no higher paid employees.

	2019	2018
Average number of employees	2.92	2.90
As many of the staff are part-time the full-time equivalent is	1.93	1.90

There were no employees with emoluments above £60,000.

In addition, there were 4 people (2.1 FTE) working for ACC on a self-employed or contracted temporary during 2019.

Remuneration payable to key management (excluding Trustees) amounted to £66,168 in the year (2018 £71,628). Key management is considered to cover the Executive Officers of the charity, two of whom left during 2019 and the remaining Executive became an employee from 1 September 2019.

#### Payments to Directors and Related Parties

No Directors received any remuneration apart from the reimbursement of expenses incurred in the ordinary performance of their duties.

Payments to Related Parties: Two payments totalling £1,241 have been made to Wings Connexions Ltd, which is a company owned by Sue Monckton-Rickett and her husband. The payments were for delivering a 3 day Training the Trainers Course and 4 days of training at the ACC National Conference. In 2018 payments to Trustees and connected parties were £700.

Travel expenses amounting to £4,127 were reimbursed to Directors during the year (2018 £1,952 to 10 Directors).

#### Donations by Directors

The total amount of donations funded by Trustees was £0 (2018: £0).

## 5. Tangible fixed assets

### Analysis of Movements of Fixed Assets

	Lease £	Office Equipment £	Furniture and Fixtures £	Total £
<b>Asset cost, valuation or revalued amount</b>				
Balance brought forward	0	1,461	1,066	<b>2,527</b>
Additions	0	0	0	<b>0</b>
Disposals	0	0	0	<b>0</b>
<b>Balance carried forward</b>	<b>0</b>	<b>1,461</b>	<b>1,066</b>	<b>2,527</b>
<b>Accumulated depreciation and impairment provision</b>				
Balance brought forward	0	1,461	1,066	<b>2,527</b>
Disposals	0	0	0	<b>0</b>
Charge for year	0	0	0	<b>0</b>
<b>Balance carried forward</b>	<b>0</b>	<b>1,461</b>	<b>1,066</b>	<b>2,527</b>
<b>NET BOOK VALUE</b>				
<b>Brought forward</b>	0	0	0	<b>0</b>
<b>Carried forward</b>	0	0	0	<b>0</b>

## 6. Debtors

	2019 £	2018 £
Trade debtors	9,614	2,260
Prepayments and accrued income	378	15,492
	<b>9,992</b>	<b>17,752</b>

## 7. Creditors

	2019 £	2018 £
Trade Creditors	7,057	11,356
Accruals & Deferred Income	5,152	114,290
	<b>12,209</b>	<b>125,646</b>

Accruals & Deferred Income comprises:-

Accruals	-	4,223
Subscriptions, fees and levies	0	0
Conferences	0	110,067
	<b>0</b>	<b>114,290</b>

Conferences referred to in deferred income for 2018 of £110,067 is monies that were received in advance for attendance at the Bi-Annual National Conference in February 2019. All deferred income from 2018 has been released to income in 2019.



## 8. Reconciliation of movements in funds

Restricted Funds Movements	Pastoral Skills Project		Overseas Development Fund		PCUK Development & Support		PCUK Marriage Resource		Total								
	£	£	£	£	£	£	£	£	£	£							
Income	2019	2018	2019	2018	2019	2018	2019	2018	2019	2018							
Donations and Gifts	-		933					7,000	933	7,000							
<b>Expenditure</b>																	
Support for ACC Overseas				116					-	116							
Development of Pastoral Care Courses & Training		1,347	1,124						1,124	1,347							
Promotional Materials									-	-							
PCUK Development and Support Overseas					120	542			120	542							
Provision of Marriage Support Training							1,010	1,087	1,010	1,087							
Website Development									-	-							
		1,347	1,124	116	120	542	1,010	1,087	2,254	3,092							
<b>Net Income /(Expenditure)</b>	-	-	1,347	-	191	-	116	-	120	-	542	-	1,010	5,913	-	1,321	3,908
Balance Brought Forward	206	1,553	191	307	291	833	5,913	-	6,601	2,693							
Balance Carried Forward	206	206	0	191	171	291	4,903	5,913	5,280	6,601							

The Pastoral Skills Project fund is for the costs of development of training resources in the area of Pastoral Care.

The Overseas Development Fund is for the development of Christian Counselling outside of the UK.

The PCUK Development and Support Overseas Fund is to promote Pastoral Care Training in Overseas locations.

The UK Development Fund was closed in 2018 and there were no funds held at 31 December 2019.

The PCUK Marriage Resource Fund was established in 2018, when a gift of £7,000 was received from Marriage Resource (charity number 1088577), as a dispersal of funds on closure in February 2018. The funds are to be used for education and training to support marriage.

The balance on each restricted fund is represented by its equivalent share of the bank balance. No specific assets or liabilities relate to restricted funds.

## 9. Financial Commitments

At 31 December 2019 the company was committed to making the following payments under non-cancellable leases:

	2019		2018	
	Land & Buildings	Other	Land & Buildings	Other
	£	£	£	£
Leases which expire:-				
Within one year	0		1,875	
Within two to five years	0	0	0	0

## 10. Pension Contributions

A pension scheme was established from 1 April 2017 and contributions to the scheme have been made for all employees on a monthly basis. The amounts paid as pension contributions in 2019 were £1,649 (2018: £851).

I report on the accounts of the company for the year ended 31 December 2019, which are set out on pages 9 to 17 which have been prepared on the basis of the accounting policies set out on pages 11 to 12.

### **Responsibilities and basis of report**

As the charity's trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

### **Independent examiner's statement**

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants of England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

Jacob Farley ACA  
ICAEW

For and on behalf of:  
Stewardship  
1 Lambs Passage  
London EC1Y 8AB