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Association of  
**Christians in Counselling  
and Linked Professions**

**ASSOCIATION OF CHRISTIANS in COUNSELLING  
and LINKED PROFESSIONS**

**FINANCIAL STATEMENTS FOR THE YEAR ENDED**

**31 DECEMBER 2022**

## **Financial Statements**

**For the year ended 31 December 2022**

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**Association of Christians in Counselling and Linked Professions**  
**Company Information**

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Registered Office	International House 24 Holborn Viaduct London EC1A 2BN
Postal address	PO Box 6901 Coventry CV3 9SG
Registered Company Number	2791541
Registered Charity Number	1018559
Scottish Registered Charity Number	SC039810
Independent Examiners	Sarah Crispin ACA Stewardship Services (UKET) Limited 1 Lambs Passage London EC1Y 8AB
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 2022.**

### Legal and administrative information

The Association of Christians in Counselling and Linked Professions (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 2022, the company has continued to equip and support Christians who are Counsellors and those involved in Pastoral Care, 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 and provision 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 counsellors and 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 SCoPEd framework, which is a shared standards framework, developed by six counselling / psychotherapy PSA accredited bodies, the Memorandum of Understanding group, which promotes good practice and training in relation to LGBTQ+ and a Diversity and Inclusion forum for professional counselling bodies.

Throughout 2022 ACC continued to maintain a counselling service providing no fee counselling to NHS staff, which was funded from the NHS Well-Being Programme.

### Board composition and governance

The Board Members holding office during 2022 and at the date the report was approved were as follows:

Susan Monckton-Rickett, Chair  
Christopher Williams, Deputy Chair  
Peter Barraclough  
Sean Charlesworth appointed 16 July 2022  
Wien Fung  
Gathoni Hamilton Foster  
Sharon Hastings appointed 16 July 2022  
Phil Martin  
Janet McNish appointed 16 July 2022  
Jim McRae appointed 16 July 2022, resigned 17 May 2023  
Fiona Sherburn resigned 22 July 2022  
Christine Pinder appointed 16 July 2022  
Peter Roberts  
Tony Ruddle

### Key Management

Kathy Spooner, Chief Executive Officer  
Gillian Stuart, Head of Membership Services

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 Investment in the Future

2022 has been a year in which much time and resource has been invested in building ACC for the future. This has included meeting the challenges and learning from them as well as being involved in significant positive change.

#### Developmental Changes

- In 2022 ACC made a subtle, but significant change to the name of the organisation from Association of Christian Counsellors to the Association of Christians in Counselling and Linked Professions. Christians in Counselling much more reflects the nature of our membership and the addition of “Linked Professions” is one step towards establishing new membership streams. Alongside the name change, ACC also created a new logo and branding.
- ACC were one of six PSA counselling / psychotherapy accredited register holders to work collaboratively in creating the Scope of Practice and Education (SCoPEd) Framework, which sets out the core training, practice and competence requirements for counsellors and psychotherapists working with adults. It is an important step in setting standards for the profession, protecting clients from unsafe or unethical practice and providing members with the resources and support to practice well. It is also a way for ACC and the wider profession to engage effectively with and to demonstrate the value of counselling and psychotherapy to employers, commissioners and government as well as improving the understanding of counselling for the public and potential clients.
- There has been significant investment in the development of a new website and database, which will be completed in 2023, greatly improving the services that we are able to provide for members, clients and members of the public.
- Throughout 2022 ACC continued to provide on-line training events, including counselling CPD events, forums and pastoral care training courses. ACC again held its AGM on-line, which included a training event. Significantly, ACC was able to hold a National in-person conference in October 2022, which due to the pandemic had to be delayed for over a year. The theme of the Conference was based on Galatians 3 v 28 “*There is neither Jew nor Gentile, neither slave nor free, nor is there male and female, for you are all one in Christ Jesus.*”, which meant that alongside core training topics, members were able to engage in

counselling and pastoral care training on improving understanding and working well with various protected characteristics from the Equality Act 2010.

- Grants received in 2022 have enabled ACC to invest in the development of Pastoral Care, with the development and delivery of new courses “Caring for Ourselves” and “Guidelines for Good Practice in Pastoral Care”, the re-write and updating of the “Developing Quality Relationships” and “Foundations in Pastoral Care Course” and the establishment of Pastoral Support Groups. The development of new courses will continue in 2023.
- In addition to the ACC Ethnic Tapestry Group and Children and Young People’s (CYP) Group, a group has been established for Counsellors Working with Couples and Counsellors who are Church Ministers / Leaders. All of these groups provide support for members and contribute the work and development of ACC.
- The ACC Ethnic Tapestry Group has continued to meet and representatives attend Board meetings on a regular basis. The forum has set out its aims and intentions to increase the inclusion amongst minority ethnic groups and break down the barriers in accessing training and careers in counselling and in accessing mental health and counselling support.
- The PSA conducted a Targeted Review on ACC’s Complaint Process in 2022, which resulted in two conditions being imposed on ACC in relation to governance and the complaints policy. Whilst the imposition of conditions is not something that we would have desired, it has been a valuable learning experience, which has enabled us to make some improvements to our governance processes and to review our proposed new complaints policy.
- The appointment of an Editor for ACCord, ACCs quarterly journal, has enabled the production process and sourcing of articles to be improved during the year.

### On-Going Activities

- In addition to the developmental changes, ACC continued to provide and improve our services for members, clients and the public.
- ACC’s standing within the counselling profession continues to grow, with continued involvement in: SCoPED project, the MoU on Conversion Therapy Group and the Diversity and Inclusion Group for counselling professional bodies.
- The counselling service established in response to the pandemic, to provide no fee counselling to NHS staff, continued to operate throughout 2022 with funding being provided by the NHS Well-Being. The service has provided over 1,500 counselling sessions to NHS staff and has received excellent feedback. It has also raised awareness of ACC within the NHS and the importance of faith in the well-being of individuals. The service has continued into 2023, with the NHS providing some further funding.

### Plans for the future

In 2023 ACC will build on the investments and progress made in 2022, concentrating on the following significant projects:

- Finalising the review and implementing a new complaints policy and process.
- Complete redevelopment of ACC’s website and database, which will improve the service and information available to members and the general public and improve operational processes.
- Review of ACC’s Code of Ethics and Practice.
- Continuing our work with SCoPED.
- Continuing the development of Pastoral Care Training with the addition of Pastoral Care Foundation Course Part 2 and modular courses on pastoral care topics.
- Redesign of ACCord journal, including moving to an on-line publication.
- The development of new membership streams.

### Board Composition and governance

During 2022 Fiona Sherburn resigned from the Board, and we wish to record our thanks for her service on both the Board and previously the ACC Register Advisory Panel.

At the AGM in July, we were delighted to welcome five new members to the Board, who bring with them a great depth of experience and skills. .

### 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 2022 show an unrestricted deficit, before transfer between funds, of £63,950 for the year, compared with a surplus last year of £19,500. This resulted in the General Funds decreasing from £181,082 to £123,702 after a transfer of £6,570 from the Restricted Funds.

The bi-annual conference, which had been postponed due to covid-19, was finally held in October 2022 and made a contribution of £17,137. The main reason for the deficit was expenditure of £33,150 on a new website and database with a further £32,850 of expenditure forecast in 2023. Although income increased, compared to last year, expenditure increased even further, as follows:

.Unrestricted income increased by £49,569 mainly due to the following:

- A large increase in Conference income of £81,539 with the bi-annual conference.
- A small increase in advertising of £1,795.
- A small increase in subscriptions of £1,225.
- A small increase in Gift Aid of £527.
- A decrease of training fees and levies of £27,838
- A decrease in Pastoral Care courses and training materials of £8,893

Unrestricted expenditure increased by £133,020 mainly due to the following:

- A large increase in Conference costs of £69,559 with the bi-annual conference.
- An increase in website and database development of £30,487 due to the investment project.
- An increase in staff costs of £26,016 with contract staff required as a member of staff was seconded to the website and database development project.
- An increase in Executive Allowance of £12,667 with the full year cost of the Head of Membership Services.
- Further increases of £4,436 in the printing costs of the Accord quarterly publication.
- Increased costs of £5,801 for Accreditation leads, assessors, audit and handling complaints.
- Increase in promotion and fundraising £4,157.
- A reduction in the number of training courses saving £10,544.
- Further decrease of £5,288 in rent and utilities with the closure of the Coventry office last year.

There is budgeted to be a deficit in 2023, due to the need to complete the investment in our infrastructure. During 2022 we invested 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.

Progress on these developments is reviewed regularly by the ACC Board to ensure they will meet the needs of the organisation in the most cost effective and timely manner.

### Reserves Policy

The Directors, in-line with recommendations from the Charity Commissioners, consider it prudent to retain within the unrestricted general fund a reserve of approximately three months income. The current income of the organisation means that this equates to approximately £62,500 and this has been maintained throughout the year.

General Fund reserves at the end of 2022 were £61,202 more than the reserve of £62,500. The Board approved significant investment in 2022 including a complete redevelopment of the ACC website and database system and development of pastoral care services. This work continues during the first half of 2023. There are also plans to develop new membership streams starting in 2023 which, while these should result in additional income, will require initial investment.

### **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 organisation to achieve its charitable objective. There were no changes in fixed assets as 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. The Board regularly reviews the major strategic, business and operational risks, that ACC faces and the mitigating factors.

### **Our appreciation**

Our appreciation goes to the Trainers, Facilitators, Assessors, Training Developers, as well as our Head Office Staff, Directors and volunteers who enable ACC to continue its valuable contribution to counselling and pastoral care. We also wish to thank representatives from other professional bodies and organisations that we have worked in collaboration with during the year.

Our thanks also go to our members, who have continued to support us despite the difficult circumstances that many of them have faced during this year and to the many counsellors who have enabled the NHS Staff Counselling Service to flourish.

The commitment of so many continues to amaze us and we thank God for all that they have contributed.

### **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 consistently.
- 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<sup>th</sup> May 2023  
And signed on its behalf

S Monckton-Rickett

S Monckton-Rickett,  
Chair



**Association of Christians in Counselling and Linked Professions**  
**Statement of Financial Activities including Income and Expenditure account**  
**for the year ended 31 December 2022**

	Notes	General Fund		Restricted Funds		Total Funds	
		2022	2021	2022	2021	2022	2021
		£	£	£	£	£	£
<b>INCOME &amp; ENDOWMENTS FROM;</b>	<b>1.4 &amp; 2</b>						
Donations and Legacies		20,992	19,082	91,350	39,715	112,342	58,797
Charitable Activities		268,259	222,726	-	0	268,259	222,726
Other Trading Activities		3,372	1,577	-	0	3,372	1,577
Interest Income		398	67	-	0	398	67
<b>TOTAL</b>		<b>293,021</b>	<b>243,452</b>	<b>91,350</b>	<b>39,715</b>	<b>384,371</b>	<b>283,167</b>
<b>EXPENDITURE</b>	<b>2</b>						
Raising Funds	<b>1.5</b>	8,499	6,688	-	-	8,499	6,688
Charitable Activities	<b>1.6</b>	348,473	217,264	26,832	15,884	375,304	233,148
<b>TOTAL</b>		<b>356,972</b>	<b>223,952</b>	<b>26,832</b>	<b>15,884</b>	<b>383,803</b>	<b>239,836</b>
<b>Net Income /(Expenditure)</b>		<b>-63,950</b>	<b>19,500</b>	<b>64,518</b>	<b>23,831</b>	<b>567</b>	<b>43,331</b>
<b>Transfer between Funds</b>		<b>6,570</b>	<b>11,947</b>	<b>-6,570</b>	<b>-11,947</b>	<b>-</b>	<b>-</b>
<b>Net Movement In Funds</b>		<b>- 57,380</b>	<b>31,447</b>	<b>57,948</b>	<b>11,884</b>	<b>567</b>	<b>43,331</b>
<b>RECONCILAITION OF FUNDS</b>							
Total Funds brought forward		181,082	149,635	15,983	4,099	197,065	153,734
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>123,702</b>	<b>181,082</b>	<b>73,931</b>	<b>15,983</b>	<b>197,632</b>	<b>197,065</b>

The notes on Pages 11-17 form part of these Accounts.  
The transfer between funds is to reimburse the General Fund for costs incurred relating to the NHS Fund.  
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.

**Association of Christians in Counselling and Linked Professions**  
**Balance Sheet as at 31 December 2022**

	Notes	2022 Total Funds £	2021 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>	67,643	21,895
Cash at bank and in-hand		157,306	192,858
<b>TOTAL CURRENT ASSETS</b>		<b>224,949</b>	<b>214,753</b>
<b>LIABILITIES</b>			
Creditors: amount falling due within one year	<b>7</b>	27,317	17,688
<b>NET CURRENT ASSETS OR LIABILITIES</b>		<b>197,632</b>	<b>197,065</b>
<b>TOTAL NET ASSETS</b>		<b>197,632</b>	<b>197,065</b>
<b>THE FUNDS OF THE CHARITY</b>	<b>8</b>		
Restricted income funds		73,931	15,983
Unrestricted income funds		123,702	181,082
<b>TOTAL CHARITY FUNDS</b>		<b>197,632</b>	<b>197,065</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 2022.

The members have not required the company to obtain an audit of its Financial Statements for the year ended 31 December 2022 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 May 2023 and were signed on its behalf by:

S Monckton-Rickett

S Monckton-Rickett  
Chair  
17/05/2023

**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.

**Association of Christians in Counselling and Linked Professions**  
**Notes to the Financial Statements for the year ended 31 December 2022**

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**2.0 GENERAL ACCOUNT Detailed Income and Expenditure Account for the year ended 31 December 2022**

	Note	2022		2021	
		£	£	£	£
<b>Turnover</b>					
<b>Donations and Legacies</b>					
Gifts		6,132		5,054	
Donations		306		0	
Gift Aid		<u>14,554</u>		<u>14,027</u>	
			<b>20,992</b>		<b>19,081</b>
<b>Income from Charitable Activities</b>					
Subscriptions		148,915		147,690	
Accreditation Fees		1,313		1,398	
Literature & Tapes		6		27	
Conferences		88,219		6,680	
Pastoral Care Courses & Training Materials		10,557		19,450	
Affiliation Fees		16,170		16,564	
Training Fees and Levies		<u>3,080</u>		<u>30,918</u>	
			<b>268,259</b>		<b>222,727</b>
<b>Other Trading Activities</b>					
Advertising Sales		<u>3,372</u>		<u>1,577</u>	
			<b>3,372</b>		<b>1,577</b>
<b>Investment Income</b>					
Bank Interest received		<u>398</u>		<u>67</u>	
			<b>398</b>		<b>67</b>
<b>TOTAL INCOME</b>			<u><b>293,021</b></u>		<u><b>243,452</b></u>

**Association of Christians in Counselling and Linked Professions**  
**Notes to the Financial Statements for the year ended 31 December 2022**

**2.0 GENERAL ACCOUNT Detailed Income and Expenditure Account for the year ended 31 December 2022**

EXPENDITURE	Note	2022		2021	
		£	£	£	£
<b>Raising Funds</b>					
Staff salaries, employers NI & payments to contractors	4	4,966		3,665	
Executive Allowances	4	2,891		2,257	
Travel & Network Forum		148		170	
Rent, rates & utilities		-23		241	
Telephone, fax & internet		183		127	
Bank charges		335		228	
			<b>8,499</b>		<b>6,688</b>
<b>Charitable Activities</b>					
Staff salaries, employers NI & payments to contractors	4	94,345		69,630	
Executive Allowances	4	54,924		42,891	
Accreditation Committee & Complaints		12,700		6,899	
Travel & Network Forum		2,819		3,223	
Staff Training		463		1,250	
Training Courses		1,082		11,626	
Conference costs		71,082		1,523	
Rent, rates & utilities		-439		4,585	
Telephone, fax & internet		3,477		2,408	
Postage		969		1,044	
Stationery, tapes & books		660		241	
Printing, photocopying & magazine		31,679		27,243	
Office Equipment Purchases		740		2,250	
Office expenses		101		749	
Pastoral Care Course Materials & Delivery	4	7,547		8,509	
Professional fees	3	5,373		2,250	
Insurance		595		348	
Bank charges		6,358		4,331	
Depreciation	3	0		0	
Office equipment maintenance		300		2,825	
AVR Expenses		11,839		16,706	
Promotion/ Fundraising		4,857		700	
Website Development		34,910		4,423	
Overseas Development & Support		2,003		0	
Debts Written Off		90		260	
Member Benefit Costs		0		1,350	
			<b>348,473</b>		<b>217,264</b>
<b>TOTAL EXPENDITURE</b>			<b>356,972</b>		<b>223,952</b>
<b>NET INCOME</b>			<b>-63,950</b>		<b>19,500</b>

**3. Net incoming resources for the years**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
The net incoming resources are stated after charging:		
Depreciation of owned tangible fixed assets	0	0
Independent Examiners fees	1,750	1,500
Other Operating Leases for Premises	0	3,250

**4. Staff costs**

	<b>2022</b>	<b>2021</b>
Average number of employees	6.58	4.50
As many of the staff are part-time the full-time equivalent is	4.09	3.08

There were no employees with emoluments above £60,000 (2021 none).

Remuneration payable to key management (excluding Trustees) amounted to £57,815 in the year (2021 £45,148). Key management is considered to cover the Executive Officers of the charity of which there was the Chief Executive Officer and Head of Membership Services.

**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: Payments totalling £1,149 (2021: payments totalling £1,400) were made to Wings Connexions Ltd, a company owned by Sue Monckton-Rickett and her husband, for delivering training at conference, courses, retreat day and travel expenses.

Payments of £1,050 (2021 £500) were made to Phil Martin and £920 (2021 £550) to Wings Connexions Ltd as NHS Counselling Scheme Management and £640 to Sharon Hastings and £60 to Christine Pinder for NHS Counselling Work for the NHS SCS. Payments of £600 were made to Jim McRae as RPCC Trainer.

Travel expenses amounting to £617 were reimbursed to 3 Directors during the year (2021 £556 to 3 Directors).

**Donations by Directors**

The total amount of donations funded by Trustees was £170 (2021: £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 1 January 2022	0	1,461	1,066	2,527
Additions	0	0	0	0
Disposals	0	0	0	0
<b>Balance carried forward 31 December 2022</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 1 January 2022	0	1,461	1,066	2,527
Disposals	0	0	0	0
Charge for year	0	0	0	0
<b>Balance carried forward 31 December 2022</b>	<b>0</b>	<b>1,461</b>	<b>1,066</b>	<b>2,527</b>
<b>NET BOOK VALUE</b>				
Brought forward 1 January 2022	0	0	0	0
<b>Carried forward 31 December 2022</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## 6. Debtors

	2022 £	2021 £
Trade debtors	61,037	21,691
Prepayments and accrued income	6,606	204
	<b>67,643</b>	<b>21,895</b>

## 7. Creditors

	2022 £	2021 £
Trade Creditors	19,526	13,704
Accruals & Deferred Income	7,791	3,984
	<b>27,317</b>	<b>17,688</b>
Accruals & Deferred Income comprises:-		
Accruals	7,791	3,984
Subscriptions, fees and levies	0	0
Conferences	0	0
	<b>7,791</b>	<b>3,984</b>



## 8. Reconciliation of movements in funds

Restricted Funds Movements	Pastoral Skills Project		NHS SCS Fund		PCUK Development & Support		PCUK Marriage Resource		Brighter Lives Project Fund		Garfield Weston Fund		Total	
	2022	2021	2022	2021	2022	2021	2022	2021	2022	2021	2022	2021	2022	2021
	£	£	£	£	£	£	£	£	£	£	£	£	£	£
<b>Income</b>														
NHS SCS Fund	-	-	51,350	39,715	-	-	-	-	30,000	-	10,000	-	91,350	39,715
	-	-	51,350	39,715	-	-	-	-	30,000	-	10,000	-	91,350	39,715
<b>Expenditure</b>														
Support for ACC Overseas					175								175	-
Provision of Marriage Support Training								3,591					-	3,591
Garfield Weston Fund											180		180	-
Brighter Lives Project Fund									5,087				5,087	-
NHS SCS Fund			21,390	12,293									21,390	12,293
	-	-	21,390	12,293	175	-	-	3,591	5,087	-	180	-	26,832	15,884
<b>Net Income /(Expenditure)</b>	-	-	29,960	27,422	175	-	-	3,591	24,913	-	9,820	-	64,518	23,831
<b>Transfer between funds</b>	-	-	6,570	-11,947	-	-	-	-	-	-	-	-	6,570	-11,947
Balance Brought Forward	206	206	15,475	-	171	171	131	3,722	-	-	-	-	15,983	4,099
Balance Carried Forward	206	206	38,865	15,475	4	171	131	131	24,913	-	9,820	-	73,931	15,983

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

The NHS Staff Counselling Service (SCS) is for the provision of counselling to NHS staff as a result of the pandemic. The transfer between funds is to reimburse the General Fund for costs incurred relating to the NHS Fund.

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

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 Brighter Lives Project Fund is in support of the 'House on the Rocks' project. It is being used to for the development of resources to support and equip those involved in pastoral care, including the review and updating of existing training courses and the development of new training programmes.

The Garfield Weston Fund is in support of the 'House on the Rocks' project. It is being used to expand the support available to counsellors through developing guidelines for setting up support groups, developing pastoral training in supporting people with various mental health issues and marketing/web site design.

The House on the Rocks project is based on the biblical parable, which highlights the need for firm foundations and this project work is seeking to improve the foundations on which counsellors and pastoral carers do their work through the provision of new resources, support and training.

The balance on each restricted fund is represented by its equivalent share of the bank balance and, in the case of the NHS SCS Fund, a receivable of £40,000. No other specific assets or liabilities relate to restricted funds.

## 9. Pension Contributions

A pension scheme was established from 1 April 2017 and contributions to the scheme have been made for all employees monthly. The amounts paid as pension contributions in 2022 were £4,334 (2021: £2,621).

I report to the charity trustees on my examination of the accounts of the Association of Christian in Counselling and Linked Professions ("the Company") for the year ended 31 December 2022, which are set out on pages 10 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 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 Charities and Trustee Investment (Scotland) Act 2005 ('the 2005 Act'), the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the Company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

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 the Company's accounts carried out under section 44 (1) ( c) of the 2005 Act and section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

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

Since the Company is required by company law to prepare its accounts on an accruals basis and is registered as a charity in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I can confirm that I am qualified to undertake the examination because I am a registered member of the Institute of Chartered Accountants of England and Wales ("ICAEW") 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 as required by section 386 of the 2006 Act and Regulation 4 of the 2006 Accounts Regulations; or
2. the accounts do not accord with those records with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006; 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.

Sarah Crispin

Sarah Crispin ACA  
ICAEW

Stewardship  
1 Lambs Passage  
London  
EC1Y 8AB

Date: 24 May 2023