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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 2024

Financial Statements

For the year ended 31 December 2024

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Association of Christians in Counselling and Linked Professions
Company Information

Registered Office	International House 36-38 Cornhill London EC3V 3NG
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, who are the charity's directors for the purposes of company law, are pleased to present their report together with the independently examined Financial Statements of the charity for the year ended 31 December 2024.

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 2024, the company has continued to equip and support Christians who are Counsellors / Psychotherapists 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.
- The provision of training in Christian counselling / psychotherapy and pastoral care.
- A body, which represents Christian counsellors / psychotherapists and develops relations with government and professional bodies, Christian denominations and other organisations working in the fields of counselling / psychotherapy and pastoral care.
- Support, training and resourcing for counsellors / psychotherapists 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 / psychotherapy, training and pastoral care as well as the services provided centrally.

ACC individual members work in many settings both in counselling / psychotherapy and pastoral care, including general practice surgeries, the NHS, 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 / psychotherapists 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 / psychotherapy by its members. In addition, ACC actively participates in:

- the PSA 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+
- NHS England Psychological Professions Group
- Coalition for Inclusion and Anti- Oppressive practice, which is forum for professional counselling / psychotherapy bodies to look at improving inclusion in access to the counselling / psychotherapy profession and services.

Board composition and governance

The Board Members holding office during 2024 and at the date the report was approved were as follows:

Susan Monckton-Rickett, Chair
Christopher Williams, Deputy Chair
Peter Barraclough resigned February 2024
Sean Charlesworth
Wien Fung
Gathoni Hamilton Foster
Leroy Harley
Sharon Hastings resigned July 2024
Phil Martin resigned July 2024
Janet McNish resigned February 2024
Christine Pinder
Kate Pozzo appointed July 2024
Peter Roberts
Tony Ruddle

Key Management Executive Officers

Kathy Spooner, Chief Executive Officer
Gillian Stuart, PSA Registrar and Head of Membership Services – resigned December 2024
Yineng Hart, Communications and Training Manager

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

In 2024 ACC saw several significant achievements:

- A new website and membership database was launched in April 2024 after many months of development. The new website provides a greatly improved service to members of ACC and members of the public and that new database has enabled ACC to improved membership processes and reporting.
- ACC was also subject to a PSA Full Review in June 2024 (a requirement every three years), from this ACC were required to complete four conditions and all of these were met by the PSA deadline in January 2025.
- ACC biannual national conference took place in September 2024, with much positive feedback from delegates and trainers.
- Grants received have enabled ACC to deliver two new pastoral care modular training courses: "Setting Up and Running a Pastoral Care Team" and "Pastoral Accompaniment at the End of Life".
- ACC appointed a new Editor for Accord from January 2024, who has improved the quality of publication throughout the year.
- ACC begun an extensive review of its Memorandum and Articles of Association, which is hoped will be approved by the members in Summer 2025.
- ACC began work on developing a new membership stream for Christians who are coaches or mentors.
- Continued growth in ACC membership both in counselling and pastoral care

On-Going Activities

- ACC has continued to hold a PSA counselling / psychotherapy accredited register and has continued to work collaboratively with other bodies on 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 / psychotherapy for the public and potential clients.

- ACC continued to actively participate in:
 - the PSA Accredited Registers Collaborative
 - the SCoPED project including being part of several committees looking at specific aspects of developing the profession
 - the MoU on Conversion Therapy Group,
 - NHS England Psychological Professions Group and
 - Coalition for Inclusion and Anti-Oppressive practice.
- Throughout 2024 ACC continued to provide on-line training events, including counselling CPD events, forums and pastoral care training courses for both members and non-members of ACC. Courses and training events held in 2024 included:
 - Counsellors CPD: "The Internal Supervisor" and "Working with Stones"
 - Members Forums on: "Exploring Whiteness, White Privilege and Power", "Client Use of Pornography" and "Race is Complicated".
 - Pastoral Care: "Foundations in Pastoral Care Course", "Guidelines for Good Practice in Pastoral Care", "Developing Quality Relationships", "Building Blocks in Pastoral Care", "Caring for Ourselves" "Setting Up and Running a Pastoral Care Team" and "Pastoral Accompaniment at the End of Life".
- ACC again held its AGM on-line, which included a training event on Spiritual Abuse.
- ACC continues to facilitate specific support groups for members; Ethnic Tapestry Group, Children and Young People's (CYP) Group, Couples Counsellor Group and Counsellors who are Church Ministers / Leaders Group. All of these groups provide support for members and contribute to the work and development of ACC and more general support groups for counsellors and pastoral carers.
- ACC National Conference provided in-person training for over 150 delegates in 18 different workshops covering a wide variety of counselling and pastoral care topics.

Plans for the future

In 2025 ACC will complete some of the activities started in previous years including:

- Review of ACC's Memorandum and Articles of Association.
- Develop a Coaching and Mentor membership stream.
- Develop three new pastoral care modular training courses.
- Finalising the review and implementing a new complaints policy and process.
- Continued work on the implementation of SCoPED.

There are also new projects that ACC aim to begin work on in 2025.

- Deliver National On-Line Conference
- Review of ACC's Code of Ethics and Practice.
- Continuing the development of pastoral care training with further additional modular courses.
- Development of the Pastoral Care Resource Team to provide more trainers to deliver the growing number of courses.
- The ACC staff team has undergone some changes in 2024, and the structure of the team will be reviewed to ensure that it is fit for purpose for the expanding membership numbers and membership streams

In addition, ACC will continue to be involved in all on-going activities that provide services to members and members of the public and support the development of the wider profession and work of counselling / psychotherapy and pastoral care.

Board Composition and governance

During 2024, Peter Barraclough, Phil Martin, Janet McNish and Sharon Hastings resigned from the Board, and we wish to record our thanks for their service.

We were delighted after being co-opted as a member of the Board in November 2023 Leroy Harley was elected to the Board at the 2024 AGM as well as Kate Pozzo being elected as a new member. We thank them both for their willingness to serve and for the contributions that they have made already.

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 2024 show overall an increased unrestricted deficit of £19,371 for the year, compared with a unrestricted deficit last year of £17,840. This resulted in the General Funds decreasing from £120,287 to £100,916.

The main reason for the unrestricted deficit was the remaining expenditure of £13,005 on the new website and database which was implemented in April 2024. The comparison of income and expenditure with the previous year is significantly affected by the biannual national conference which took place in September 2024. This means that both income and expenditure are significantly increased compared to the previous year.

Unrestricted income increased by £70,068 mainly due to the following:

- Conference income increased by £67,607 from £4,920 to £72,527 with the biannual national conference held in September this year.
- An increase in subscriptions of £8,191 due to the increase in fees.
- A decrease in training fees and levies of £9,675, however, Pastoral Care Courses and Training Materials increased by £1,660.
- Monies received through Gift Aid increased by £1,358.
- Fees from affiliates increased by £1,033.

Unrestricted expenditure increased by £71,599 mainly due to the following:

- A large increase in Conference costs of £65,224 with the biannual national conference held this year.
- A decrease in website and database development of £8,585 as the system was implemented in April 2024.
- An increase in staff salaries of £17,431 with recruitment, staff working more days and the increase in pay.
- A significant decrease of £5,694 in the costs of Accreditation and Complaints.
- An increase in travel costs of £2,928 with the need for executive and staff to meet on a regular basis.
- A reduction in training costs of £2,754 with less courses being held due to the biannual national conference.

There is again budgeted to be a deficit in 2025, with the new membership categories, including Coaching and Mentoring, being implemented and taking time to reach a critical mass.

Progress on this and other 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 expenditure. The current expenditure of the organisation means that this equates to approximately £62,500, excluding the biannual national conference, and this has been maintained throughout the year.

General Fund reserves at the end of 2024 were £38,416 more than the contingency 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 was completed during 2024. There are also plans to develop new membership streams starting in 2025 which, while these should result in additional income, will require initial investment for which funding is being sought.

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 / psychotherapy 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.

At the end of 2024 Gillian Stuart resigned from ACC after serving as Head of Membership Services since March 2021. We would like to thank Gillian for all that she achieved during this time in both improving the services that ACC provides to members and in developing the staff team.

Our thanks also go to our members, who have continued to support ACC in so many ways. The commitment of so many continues to amaze us, and we thank God for all that they have contributed.

Responsibilities of trustees under company law

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

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing these financial statements, the trustees are required to:

1. select suitable accounting policies and apply them consistently;
2. observe the methods and principles in the Charities SORP;
3. make judgements and estimates that are reasonable and prudent;
4. state whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
5. prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approval

This report, which has been prepared in accordance with the provisions of the Companies Act 2006 relating to small companies, was approved by the trustees and signed on their behalf by:

S Monckton-Rickett

S Monckton-Rickett

Chair

Date: May 12, 2025

Statement of Financial Activities including Income and Expenditure account
for the year ended 31 December 2024

		General Fund		Restricted Funds		Total Funds	
	Notes	2024	2023	2024	2023	2024	2023
		£	£	£	£	£	£
INCOME & ENDOWMENTS FROM;	1.4 & 2						
Donations and Legacies		20,793	20,422	0	11,300	20,793	31,722
Charitable Activities		270,633	201,680	0	0	270,633	201,680
Other Trading Activities		1,753	1,384	0	0	1,753	1,384
Interest Income		1,860	1,485	0	0	1,860	1,485
TOTAL		295,039	224,972	0	11,300	295,039	236,272
EXPENDITURE	2						
Raising Funds	1.5	9,055	7,961	0	0	9,055	7,961
Charitable Activities	1.6	305,355	234,850	4,240	66,012	309,595	300,862
TOTAL		314,410	242,811	4,240	66,012	318,650	308,823
Net Income /(Expenditure)		-19,371	-17,839	-4,240	-54,712	-23,611	-72,551
Transfer between Funds			14,425		-14,425	0	0
Net Movement In Funds		- 19,371	- 3,414	- 4,240	- 69,137	- 23,611	- 72,551
RECONCILIATION OF FUNDS							
Total Funds brought forward		120,287	123,701	4,794	73,931	125,081	197,632
TOTAL FUNDS CARRIED FORWARD		100,916	120,287	554	4,794	101,470	125,081

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

The transfer between funds was 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 2024

	Notes	2024 Total Funds £	2023 Total Funds £
FIXED ASSETS	5		
Intangible Assets		0	0
Tangible Assets		0	0
Investments		0	0
TOTAL FIXED ASSETS		0	0
CURRENT ASSETS			
Debtors	6	10,878	21,622
Cash at bank and in-hand		104,499	129,863
TOTAL CURRENT ASSETS		115,377	151,485
LIABILITIES			
Creditors: amount falling due within one year	7	13,907	26,404
NET CURRENT ASSETS OR LIABILITIES		101,470	125,081
TOTAL NET ASSETS		101,470	125,081
THE FUNDS OF THE CHARITY	8		
Restricted income funds		554	4,794
Unrestricted income funds		100,916	120,287
TOTAL CHARITY FUNDS		101,470	125,081

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 2024.

The members have not required the company to obtain an audit of its Financial Statements for the year ended 31 December 2024 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 May 12, 2025 and were signed on its behalf by:

S Monckton-Rickett
S Monckton-Rickett (May 12, 2025 11:59 GMT+1)
S Monckton-Rickett
Chair

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.

1.13 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.

1.14 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.

1.15 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 2024

	Note	2024		2023	
		£	£	£	£
Turnover					
Donations and Legacies					
Donations/Gifts		4,258		5,245	
Gift Aid		<u>16,535</u>		<u>15,177</u>	
			20,793		20,422
Income from Charitable Activities					
Subscriptions		164,942		156,751	
Accreditation Fees		2,066		1,556	
Literature, Tapes & Other Income		376		749	
Conferences		72,527		4,920	
Pastoral Care Courses & Training Materials		5,680		4,020	
Affiliation Fees		15,836		14,803	
Training Fees and Levies		<u>9,206</u>		<u>18,881</u>	
			270,633		201,680
Other Trading Activities					
Advertising Sales		<u>1,753</u>		<u>1,384</u>	
			1,753		1,384
Investment Income					
Bank Interest received		<u>1,860</u>		<u>1,485</u>	
			1,860		1,485
TOTAL INCOME			<u>295,039</u>		<u>224,971</u>

2.0 GENERAL ACCOUNT Detailed Income and Expenditure Account for the year ended 31 December 2024

	Note	2024	2023
EXPENDITURE		£	£
Raising Funds			
Staff salaries, employers NI & payments to contractors	4	4,331	3,459
Executive Allowances	4	3,909	3,931
Travel & Network Forum		253	107
Rent, rates & utilities		0	-20
Telephone, fax & internet		184	203
Bank charges		377	280
		9,055	7,960
Charitable Activities			
Staff salaries, employers NI & payments to contractors	4	82,284	65,724
Executive Allowances	4	74,279	74,696
Accreditation Committee & Complaints		7,439	13,133
Travel & Network Forum		4,811	2,029
Staff Training		150	740
Training Courses		1,661	4,415
Conference & AGM		66,224	1,000
Rent, rates & utilities		1	-372
Telephone, fax & internet		3,502	3,865
Postage		560	414
Stationery, tapes & books		13	365
Printing, photocopying & Accord magazine		15,531	16,460
Small Office Equipment		583	992
Office expenses		111	645
Pastoral Care course materials & delivery	4	2,453	1,005
Professional fees	3	1,829	2,019
Insurance		1,014	419
Bank charges		7,161	5,318
Depreciation	3	0	0
Office equipment maintenance		464	438
PSA registration		17,228	16,094
Promotion/Fundraising/Advertising/Recruitment		5,034	2,216
Website Development		13,005	21,590
Overseas Development & Support		0	818
Debts Written Off		0	0
Other Expenses		18	828
		305,355	234,851
TOTAL EXPENDITURE		314,410	242,811
NET EXPENDITURE		-19,371	-17,840

3. Net incoming resources for the years

	2024 £	2023 £
The net incoming resources are stated after charging:		
Depreciation of owned tangible fixed assets	0	0
Independent Examiners fees	1,950	1,950
Other Operating Leases for Premises	0	0

4. Staff costs

	2024	2023
Average number of employees	6.33	6.08
As many of the staff are part-time the full-time equivalent is	4.57	3.98

There were no employees with emoluments above £60,000 (2023 none).

Remuneration payable to key management (excluding Trustees) amounted to £78,189 in the year (2023 £78,627). Key management is considered to cover the Executive Officers of the charity of which there was the Chief Executive Officer, the Head of Membership Services and the Communications and Training Manager.

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 £278 (2023: £670) 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 £612 and £556 were made to Ellen Yun (wife of Wien Fung) and Sean Charlesworth respectively for training at the biannual national conference this year.

Payments of £0 (2023 £600) were made to Phil Martin and £0 (2023: £750) to Wings Connexions Ltd as NHS Counselling Scheme Management and £0 (2023: £380) to Christine Pinder for NHS Counselling Work for the NHS SCS.

Travel expenses amounting to £304 were reimbursed to 1 Director during the year (2023: £429 to 3 Directors).

Donations by Directors

The total amount of donations funded by Trustees was £0 (2023: £0).

5. Tangible fixed assets

Analysis of Movements of Fixed Assets

	Lease £	Office Equipment £	Furniture and Fixtures £	Total £
Asset cost, valuation or revalued amount				
Balance brought forward 1 January 2024	0	1,461	1,066	2,527
Additions	0	0	0	0
Disposals	0	0	0	0
Balance carried forward 31 December 2024	0	1,461	1,066	2,527
Accumulated depreciation and impairment provision				
Balance brought forward 1 January 2024	0	1,461	1,066	2,527
Disposals	0	0	0	0
Charge for year	0	0	0	0
Balance carried forward 31 December 2024	0	1,461	1,066	2,527
NET BOOK VALUE				
Brought forward 1 January 2024	0	0	0	0
Carried forward 31 December 2024	0	0	0	0

6. Debtors

	2024 £	2023 £
Trade debtors	6,191	11,106
Prepayments and accrued income	4,687	10,515
	10,878	21,622

7. Creditors

	2024 £	2023 £
Trade Creditors	7,632	16,222
Accruals & Deferred Income	6,276	10,181
	13,907	26,404
Accruals & Deferred Income comprises:-		
Accruals	6,276	10,181
Subscriptions, fees and levies	0	0
Conferences	0	0
	6,276	10,181

8. Restricted funds

Restricted Funds Movements	Pastoral Skills Project		NHS SCS Fund		PCUK Development & Support		PCUK Marriage Resource		Brighter Lives Project Fund		Garfield Weston Fund		House of Rock Fund		Total	
	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Income																
Income	-	-	-	10,000	-	300	-	-	-	-	-	-	-	1,000	-	11,300
	-	-	-	10,000	-	300	-	-	-	-	-	-	-	1,000	-	11,300
Expenditure																
Support for ACC Overseas						282									-	282
House of Rock Fund													797		797	0
Garfield Weston Fund											9,820				-	9,820
Brighter Lives Project Fund									3,443	21,470					3,443	21,470
NHS SCS Fund				34,440											-	34,440
	-	-	-	34,440	-	282	-	-	3,443	21,470	-	9,820	797	-	4,240	66,012
Net Income/(Expenditure)	-	-	-	-24,440	-	18	-	-	-3,443	- 21,470	-	- 9,820	-797	1,000	- 4,240	- 54,712
Transfer between funds	-	-	-	-14,425	-	-	-	-	-	-	-	-	-	-	-	- 14,425
Balance Brought Forward	206	206	-	38,865	14	-4	131	131	3,443	24,913	-	9,820	1,000	-	4,794	73,931
Balance Carried Forward	206	206	-	0	14	14	131	131	0	3,443	-	-	203	1,000	554	4,794

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

The NHS Staff Counselling Service (SCS) was for the provision of counselling to NHS staff as a result of the pandemic. The transfer between funds was 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. 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 2024 were £6,075 (2023: £3,769).

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 2024, 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 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) and since the Company's gross income exceeded £250,000 and is registered with the Charity Commission for England and Wales, your examiner must also be a member of a body listed in section 145 of the Charities Act 2011. 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 (May 12, 2025 13:57 GMT+1)
Sarah Crispin ACA
ICAEW

Stewardship
1 Lambs Passage
London
EC1Y 8AB

Date: May 12, 2025

Association of Christians In Counselling and Linked Profession YE 31 December 2024 (AES No:1018559) FINAL TO SIGN

Final Audit Report

2025-05-12

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