



**ASSOCIATION OF CHRISTIAN COUNSELLORS**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED**  
**31 DECEMBER 2021**

## **Financial Statements**

**For the year ended 31 December 2021**

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The Association of Christian Counsellors  
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	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 2021.**

### **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 2021, despite the restrictions of the Covid-19 pandemic, the company has continued to provide a nationwide recognition and training framework for Christian Counsellors to support them, 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 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 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 2021 ACC continued to maintain a counselling service providing no fee counselling to NHS staff, which from February 2021 received funding from the NHS Well-Being Programme.

ACC has also been a member of the SCoPEd (Scope of Practice and Education) project which is intended to develop a shared standards framework for the counselling profession.

### **Board composition and governance**

The Board Members holding office during 2021 and at the date the report was approved were as follows:

Susan Monckton-Rickett, Chair  
Christopher Williams, Deputy Chair  
Peter Barraclough  
Marlene Forsythe-Gidharry (resigned 19 July 2021)  
Wien Fung  
Phil Martin  
Fiona Sherburn  
Tony Ruddle  
Peter Roberts  
Helen Vipam (resigned 24 May 2021)  
Gathoni Hamilton-Foster (appointed 10 July 2021)

### **Executive Officer**

Kathy Spooner,  
Chief Executive Officer from 1 January 2021.

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 Development**

The continuation of the Covid-19 pandemic has influenced the practices of both ACC and its members, both in terms of rising to the challenges and building on new opportunities.

#### **Challenges**

- ACC continued to provide guidance and support to members as they continued to provide counselling and pastoral care within the changing Covid-19 restrictions, through written guidance, training and forums. A key area of support that was identified was for individuals involved in pastoral care and in response ACC established a pilot scheme of Pastoral Support Groups, which has been well received and will continue into 2022.
- For some members, both individuals and affiliates, the pandemic has seriously impacted their income and ACC has sought to, where possible, be adaptable in terms of fees and the Board made the decision not to increase fees for 2021. It is good to be able to report that membership numbers increased during 2021.

#### **Opportunities**

- ACC Head Office was closed at the start of the pandemic and the shift to remote working was successful. This meant that the decision was made to move permanently to remote working for all staff. ACC offices were officially closed when the lease ended on 30 June 2021,
- The pandemic meant that we delayed the recruitment of a CEO, until December 2020. This appointment has enabled ACC to restructure the Head Office Team and to successfully appoint a Head of Membership Services and a Manager of Communications and Training.
- Our website Find a Counsellor facility has been developed, which increase the accessibility and amount of information available to people looking for counselling services.
- The counselling service established in response to the pandemic, to provide no fee counselling to NHS staff, continued to operate throughout 2021 with funding being provided by the NHS Well-Being

Programme from February 2021. In 2021 the service has provided over approximately 800 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. ACC personnel took part in several forums for NHS staff. The service has continued into 2022, with the NHS providing some funding.

- Throughout 2021 ACC continued to provide on-line training events, including a 4-Day On-Line Conference, individual CPD events, forums and pastoral care training courses. ACC again held its AGM on-line, which included a training event. Technology has made training much more accessible to many people both members and the general public.
- The ACC Ethnic Tapestry (ACCEnT) Forum 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.
- In 2021 ACC established a Children and Young People's (CYP) Forum for counsellors and pastoral carers who work with CYP.
- ACC's standing within the counselling profession continues to grow, with continued involvement in:
  - SCoPED project, which is a project across the counselling profession looking at training requirements and practice standards.
  - MoU on Conversion Therapy Group.
  - Diversity and Inclusion Group for counselling professional bodies.Regularly being invited by Premier Radio to be interviewed on mental health and well-being related issues and providing on-line seminars for Spring Harvest, particularly related to the pandemic.

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

### **Plans for future periods**

In 2022 ACC will concentrate on the following significant projects:

- Finalising the review and implementing a new complaints policy and process.
- Review of ACC's Code of Ethics and Practice.
- Complete redevelopment of ACC's website and database, which will improve the service and information available to member and the general public and improve operational processes.
- Continuing our work with SCoPED.
- Holding the ACC National Conference in October 2022, which will be themed around the protected characteristics of the Equality Act of 2010.

### **Board Composition and governance**

During 2021 Helen Vipan and Marlene Forsythe-Gidharry resigned from the Board, and we wish to record our thanks for their service. Gathoni Hamilton-Foster was co-opted to the Board in January 2021 and appointed to the Board at the AGM on 10 July 2021.

### **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 2021 show an overall surplus of £19,500 for the year, compared with last year of £36,103. This resulted in the General Funds increasing from £149,635 to £181,082 after a transfer of £11,947 from the Restricted Funds.

The bi-annual conference was postponed to 2022 due to covid-19, and although there was an increase in income, expenditure increased even more. The main reasons are shown below:

.Income increased by £49,441 due to the following:

- An increase in Training fees and levies of £26,462 using on-line training.
- An increase of £15,807 in fees of Pastoral Care courses using on-line training.
- An increase in Subscriptions of £6,168.
- An increase of £2,900 through holding the Four Winds on-line conference in November.
- A decrease in Advertising in the Accord magazine of £3,207 and gifts of £1,274.

Expenditure increased by £66,044 due to the following:

- An increase in staff costs of £18,797 with the recruitment of a Communications and Training Manager and contract staff to develop several Pastoral Care projects.
- An increase in Executive Allowance of £17,761 with the appointment of a CEO and Head of Membership Services.
- The cost of providing ACC on-line training courses of £10,871 and Pastoral Care on-line courses of £7,347 during the pandemic.
- An increase of £6,124 in payments to the Professional Standards Authority (PSA).
- Further increases of £5,830 in the printing costs of the Accord quarterly publication.
- Increased costs of £4,839 for Accreditation leads, assessors and audits.
- A decrease of £4,236 in rent and utilities and £4,538 in telephone and internet with the closure of the Coventry office.

There is budgeted to be a deficit in 2022, due to the need to investment in our infrastructure. The bi-annual conference will be held in October 2022 and it is hoped that this will bring in additional financial resources. During 2022 we are investing 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 2021 are £118,582 in excess of the reserve of £62,500. The Board have approved significant investment in 2022 including a complete redevelopment of the ACC website and database system and development of pastoral care services. 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. At each Board meeting the major strategic business and operational risks, that ACC faces and the mitigating factors, are reviewed.

During 2021 the complaints that were received concerning Registrants and Affiliate Organisations were either processed, piloting the new complaints process and policy, which means either being processed through mediated dialogue, or independent investigation. There was one complaint that has gone to appeal. The new complaint process, having been piloted, will be published in 2022.

## **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 challenges brought about by the Covid-19 pandemic. Our appreciation goes to all Trainers, Representatives and Assessors as well as our Head Office Staff, Directors and volunteers who enable ACC/PCUK to continue its valuable contribution to counselling and pastoral care.

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, in the darkness of 2021, has provided support and hope to so many.

## **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 20 June 2022  
And signed on its behalf

S Monckton-Rickett

S Monckton-Rickett  
Chair

**The Association of Christian Counsellors**  
**Statement of Financial Activities including Income and Expenditure account**  
**for the year ended 31 December 2021**

	Notes	General Fund		Restricted Funds		Total Funds	
		2021 £	2020 £	2021 £	2020 £	2021 £	2020 £
<b>INCOME &amp; ENDOWMENTS FROM;</b>	<b>1.4 &amp; 2</b>						
Donations and Legacies		19,082	20,236	39,715	-	58,797	20,236
Charitable Activities		222,726	168,906	-	-	222,726	168,906
Other Trading Activities		1,577	4,784	-	-	1,577	4,784
Interest Income		67	85	-	-	67	85
<b>TOTAL</b>		<b>243,452</b>	<b>194,011</b>	<b>39,715</b>	<b>-</b>	<b>283,167</b>	<b>194,011</b>
<b>EXPENDITURE</b>	<b>2</b>						
Raising Funds	<b>1.5</b>	6,688	5,167	-	-	6,688	5,167
Charitable Activities	<b>1.6</b>	217,264	152,741	15,884	1,181	233,148	153,922
<b>TOTAL</b>		<b>223,952</b>	<b>157,908</b>	<b>15,884</b>	<b>1,181</b>	<b>239,836</b>	<b>159,089</b>
<b>Net Income /(Expenditure)</b>		<b>19,500</b>	<b>36,103</b>	<b>23,831</b>	<b>-1,181</b>	<b>43,331</b>	<b>34,922</b>
<b>Transfer between Funds</b>		<b>11,947</b>	<b>-</b>	<b>-11,947</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Movement In Funds</b>		<b>31,447</b>	<b>36,103</b>	<b>11,884</b>	<b>- 1,181</b>	<b>43,331</b>	<b>34,922</b>
<b>RECONCILAITION OF FUNDS</b>							
Total Funds brought forward		149,635	113,532	4,099	5,280	153,734	118,812
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>181,082</b>	<b>149,635</b>	<b>15,983</b>	<b>4,099</b>	<b>197,065</b>	<b>153,734</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.

The Association of Christian Counsellors  
Balance Sheet as at 31 December 2021

	Notes	2021 Total Funds £	2020 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>	21,895	6,553
Cash at bank and in-hand		192,859	170,333
<b>TOTAL CURRENT ASSETS</b>		<b>214,754</b>	<b>176,886</b>
<b>LIABILITIES</b>			
Creditors: amount falling due within one year	<b>7</b>	17,688	23,152
<b>NET CURRENT ASSETS OR LIABILITIES</b>		<b>197,065</b>	<b>153,734</b>
<b>TOTAL NET ASSETS</b>		<b>197,065</b>	<b>153,734</b>
<b>THE FUNDS OF THE CHARITY</b>	<b>8</b>		
Restricted income funds		15,983	4,099
Unrestricted income funds		181,082	149,635
<b>TOTAL CHARITY FUNDS</b>		<b>197,065</b>	<b>153,734</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 2021.

The members have not required the company to obtain an audit of its Financial Statements for the year ended 31 December 2021 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 20 June 2022 and were signed on its behalf by:

S Monckton-Rickett

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.

The Association of Christian Counsellors  
Notes to the Financial Statements for the year ended 31 December 2021

**2.0 GENERAL ACCOUNT Detailed Income and Expenditure Account for the year ended 31 December 2021**

	Note	2021		2020	
		£	£	£	£
<b>Turnover</b>					
<b>Donations and Legacies</b>					
Gifts		5,054		6,328	
Donations		0		106	
Gift Aid		<u>14,027</u>		<u>13,802</u>	
			<b>19,082</b>		<b>20,236</b>
<b>Income from Charitable Activities</b>					
Subscriptions		147,690		141,522	
Accreditation Fees		1,398		1,022	
Literature & Tapes		27		42	
Conferences		6,680		3,780	
Pastoral Care Courses & Training Materials		19,450		3,643	
Affiliation Fees		16,564		14,441	
Training Fees and Levies		<u>30,918</u>		<u>4,456</u>	
			<b>222,726</b>		<b>168,906</b>
<b>Other Trading Activities</b>					
Advertising Sales		<u>1,577</u>		<u>4,784</u>	
			<b>1,577</b>		<b>4,784</b>
<b>Investment Income</b>					
Bank Interest received		<u>67</u>		<u>85</u>	
			<b>67</b>		<b>85</b>
<b>TOTAL INCOME</b>			<b><u>243,452</u></b>		<b><u>194,011</u></b>

**2.0 GENERAL ACCOUNT Detailed Income and Expenditure Account for the year ended 31 December 2021**

EXPENDITURE	Note	2021		2020	
		£	£	£	£
<b>Raising Funds</b>					
Staff salaries, employers NI & payments to contractors	4	3,665		2,725	
Executive Allowances	4	2,257		1,369	
Travel & Network Forum		170		100	
Rent, rates & utilities		241		453	
Telephone, fax & internet		127		354	
Bank charges		228		166	
			<b>6,688</b>		<b>5,167</b>
<b>Charitable Activities</b>					
Staff salaries, employers NI & payments to contractors	4	69,631		51,774	
Executive Allowances	4	42,891		26,018	
Accreditation Committee Fees		6,899		2,060	
Travel & Network Forum		3,223		1,901	
Staff Training		1,250		0	
Training Courses		11,626		755	
Conference costs		1,523		2,296	
Rent, rates & utilities		4,585		8,609	
Telephone, fax & internet		2,408		6,718	
Postage		1,044		1,405	
Stationery, tapes & books		241		406	
Printing, photocopying & magazine		27,243		21,413	
Office Equipment Purchases		2,250		690	
Office expenses		749		1,866	
Pastoral Care Course Materials & Delivery	4	8,509		1,162	
Professional fees	3	2,250		3,638	
Insurance		348		422	
Bank charges		4,331		3,148	
Depreciation	3	0		0	
Office equipment maintenance		2,825		748	
AVR Expenses		16,706		10,582	
Promotion/ Fundraising		700		3,195	
Website Development		4,423		3,935	
Debts Written Off		260		0	
Member Benefit Costs		1,350		0	
			<b>217,264</b>		<b>152,741</b>
<b>TOTAL EXPENDITURE</b>			<b>223,952</b>		<b>157,908</b>
<b>NET INCOME</b>			<b>19,500</b>		<b>36,103</b>

### 3. Net incoming resources for the years

	2021 £	2020 £
The net incoming resources are stated after charging:		
Depreciation of owned tangible fixed assets	0	0
Independent Examiners fees	1,500	1,450
Other Operating Leases for Premises	3,250	7,500

### 4. Staff costs

	2021	2020
Average number of employees	4.50	4.00
As many of the staff are part-time the full-time equivalent is	3.08	2.80

There were no employees with emoluments above £60,000 (2020: none).

Remuneration payable to key management (excluding Trustees) amounted to £45,148 in the year (2020 £27,388). Key management is considered to cover the Executive Officers of the charity of which there was the Chief Executive Officer and Head of Management 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: Four payments totalling £1,400 (2020: one payment of £300) were made to Wings Connexions Ltd, a company owned by Sue Monckton-Rickett and her husband. The payments were for delivering training courses and Retreat Days.

Payments of £500 and £550 were made to Phil Martin and Wings Connexions Ltd respectively as Case Managers for the NHS SCS.

Travel expenses amounting to £556 were reimbursed to 3 Directors during the year (2020 £342 to 10 Directors).

#### Donations by Directors

The total amount of donations funded by Trustees was £0 (2020: £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 2021	0	1,461	1,066	2,527
Additions	0	0	0	0
Disposals	0	0	0	0
<b>Balance carried forward 31 December 2021</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 2021	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 2021</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 2021	0	0	0	0
<b>Carried forward 31 December 2021</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## 6. Debtors

	2021 £	2020 £
Trade debtors	21,691	6,175
Prepayments and accrued income	204	378
	<b>21,895</b>	<b>6,553</b>

## 7. Creditors

	2021 £	2020 £
Trade Creditors	13,704	10,308
Accruals & Deferred Income	3,984	12,844
	<b>17,688</b>	<b>23,152</b>
Accruals & Deferred Income comprises:-		
Accruals	3,984	8,909
Subscriptions, fees and levies	0	0
Conferences	0	3,935
	<b>3,984</b>	<b>12,844</b>

## 8. Reconciliation of movements in funds

Restricted Funds Movements	Pastoral Skills Project		NHS SCS Fund (General)		PCUK Development & Support		PCUK Marriage Resource		Total	
	2021	2020	2021	2020	2021	2020	2021	2020	2021	2020
	£	£	£	£	£	£	£	£	£	£
NHS SCS Fund			39,715				0		39,715	
Donations and Gifts	-		39,715				-		39,715	-
<b>Expenditure</b>										
Support for ACC Overseas								1,181	-	1,181
Provision of Marriage Support Training							3,591		3,591	-
NHS SCS Fund			12,293						12,293	-
		-	12,293	-	-	-	3,591	1,181	15,884	1,181
<b>Net Income /(Expenditure)</b>	-	-	27,422	-	-	-	3,591	1,181	23,831	1,181
<b>Transfer between funds</b>	-	-	11,947	-	-	-	-	-	11,947	-
Balance Brought Forward	206	206	-	-	171	171	3,722	4,903	4,099	5,280
Balance Carried Forward	206	206	15,475	-	171	171	131	3,722	15,983	4,099

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

The NHS Staff Counselling Service 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 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 2021 the company was committed to making the following payments under non-cancellable leases:

	2021				2020			
	Land & Buildings		Other		Land & Buildings		Other	
	£		£		£		£	
Leases which expire:-								
Within one year	0		0		0		2,297	
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 monthly. The amounts paid as pension contributions in 2020 were £2,621 (2020: £2,127).

I report to the charity trustees on my examination of the accounts of the Association of Christian Counsellors ("the Company") for the year ended 31 December 2021, 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). 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.

J Farley

Jacob Farley ACA  
ICAEW

Stewardship  
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London  
EC1Y 8AB

Date: 12 July 2022