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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 2023**

## **Financial Statements**

**For the year ended 31 December 2023**

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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 2023.**

### 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 2023, 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 government and professional bodies, Christian denominations and other organisations working in the fields of counselling and pastoral care.
- 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, 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 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 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 bodies to look at improving inclusion in access to the counselling profession and counselling services.

### Board composition and governance

The Board Members holding office during 2023 and at the date the report was approved were as follows:

Susan Monckton-Rickett, Chair  
Christopher Williams, Deputy Chair  
Peter Barraclough resigned 23 February 2024  
Sean Charlesworth  
Wien Fung  
Gathoni Hamilton Foster  
Sharon Hastings  
Phil Martin  
Janet McNish resigned 23 February 2024  
Jim McRae resigned May 2023  
Christine Pinder  
Peter Roberts  
Tony Ruddle  
Leroy Harley appointed November 2023

### Key Management Executive Officer

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

#### A Year of Investment in the Future

In 2023 ACC continued to invest in the development of the services provided by ACC and developing the wider work of counselling and pastoral care for the future.

#### Developmental Changes

- There has been significant investment in the development of a new website and database, however delays have meant that this work will not be completed until 2024. It will greatly improve the services that we are able to provide for members, clients and members of the public.
- Grants received have enabled ACC to continue to invest in the development of Pastoral Care, with the development of new courses, a six-session course “Building Blocks in Pastoral Care” and training modules of specific pastoral topics, including “Pastoral Accompaniment at the End of Life” and “Setting Up and Running a Pastoral Care Team”.
- The PSA conducted a Targeted Review on ACC’s Data Protection Processes in 2023, ACC meet the required standards and no conditions were imposed.
- The successful redesign of the ACCord journal and moving to an on-line publication.
- The Editor for ACCord, ACCs quarterly journal, stepped down in 2023, but a new Editor with vast experience in working with Christian publications was appointed to take up the role from January 2024.
- The Coalition for Inclusion and Anti- Oppressive practice, of which ACC is a member, launched a “Inclusive, Anti-oppressive and Anti-racist Practice Toolkit for Counselling, Psychotherapy and Psychology Training Providers”.
- Continued growth in ACC membership.
- An extensive review of ACC internal policies

#### 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 for the public and potential clients.

- ACC's continued to actively participate in:
  - The PSA Accredited Registers Collaborative,
  - The SCoPEd project,
  - the MoU on Conversion Therapy Group,
  - NHS England Psychological Professions Group and
  - Coalition for Inclusion and Anti- Oppressive practice.
- Throughout 2023 ACC continued to provide on-line training events, including counselling CPD events, retreats, forums and pastoral care training courses for both members and non-members of ACC. Courses and training events held in 2023 included:
  - Counsellors CPD: "The Wellbeing Zone" "Working with Sex and Pornography Addiction", "Internalised Other Interviewing", "Externalising the Problem" and "Supporting and Managing Risk re Self-harm and Suicidal Ideation".
  - Members Forums on: "Working with Children and Young People", "Record Keeping and Note Taking", "SCoPEd Q&A", "Becoming an Inclusive Therapist", "CYP - Working with Parents and Carers", "Counsellor Support Groups", "Professional Wills", "NICE Guideline on Self-harm" and "Pastoral Care and LGBT+".
  - Pastoral Care: "Foundations in Pastoral Care Course", "Guidelines for Good Practice in Pastoral Care", "Developing Quality Relationships", "Building Blocks in Pastoral Care".
- ACC again held its AGM on-line, which included a training event and held a one-day on-line conference.
- 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 the work and development of ACC and more general support groups for counsellors and pastoral carers.
- The counselling service established in 2020 in response to the pandemic, to provide no fee counselling to NHS staff, closed in 2023 due to funding from the NHS ceasing. In the three years of operation the service provided counselling to over 400 NHS staff and approximately 2,500 counselling sessions. It has also raised awareness of ACC within the NHS and the importance of faith in the well-being of individuals. At the beginning of the service, it also provided counselling to approximately 130 bereaved individuals. Our thanks to everyone who was involved in this service, many of whom initially gave their time and skills on a voluntary basis.

### Plans for the future

In 2024 ACC will build on the investments and progress made in 2023 and 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 and pastoral care. In addition, there are specific projects that ACC aim to work on in 2024.

- 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.
- Finalising the review and implementing a new complaints policy and process.
- Deliver National In-Person Conference.
- Continued work on the implementation of SCoPEd.
- Review of ACC's Memorandum and Articles of Association.
- Review of ACC's Code of Ethics and Practice.
- Continuing the development of Pastoral Care training with additional modular courses.
- The development of new membership streams.
- The ACC staff team has undergone some changes in 2023, with further expansion planned in 2024 to enable services to be enhancement delivered.

### Board Composition and governance

During 2023 Jim McRae resigned from the Board, and we wish to record our thanks for his services. .

We were delighted to welcome Leroy Harley as a co-opted member of the Board in November 2023. He will stand for election at the 2024 AGM,

### 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 2023 show overall a reduced unrestricted deficit of £17,839 for the year, compared with a unrestricted deficit last year of £63,951. This resulted in the General Funds decreasing from £123,701 to £120,287 after a transfer of £14,425 from the Restricted Funds.

The main reason for the unrestricted deficit was expenditure of £21,950 on a new website and database which will be implemented in 2024. The comparison of income and expenditure with the previous year is significantly affected by the bi-annual conference which last took place in 2022 and will be held again in September 2024. This means that both income and expenditure are significantly reduced compared to the previous year.

Unrestricted income decreased by £68,049 mainly due to the following:

- Conference income was down from £88,219 to £4,920 with the on-line conference held this year.
- An increase in subscriptions of £7,836 due to the 5% increase in fees.
- A significant increase in training fees and levies of £15,801 whilst Pastoral Care courses and training materials reduced by £6,537.
- Advertising through the ACCord magazine reduced by £1,988.
- Fees from affiliates reduced by £1,367.
- Bank interest increased by £1,087.

Unrestricted expenditure decreased by £114,161 mainly due to the following:

- A large decrease in Conference costs of £70,082.
- A decrease in website and database development of £13,320 with further costs in 2024.
- An overall increase in Executive Allowance and staff salaries of £9,313 reflecting the 5% increase in pay. There has also been a recognition this year of the Communications and Training Manager as an Executive where previously this cost was included in staff salaries.
- A significant decrease of £15,219 in the costs of the ACCord quarterly publication which went on-line from the second quarterly edition.
- A reduction of £6,542 in Pastoral Care course material and delivery with new material being developed with the aid of grant monies. Other training courses increased by £3,333.
- The costs of registration with the PSA increased by £4,255.
- Professional fees have reduced by £3,354 with legal fees concerning the company's Memorandum and Articles of Association taking place next year.
- A reduction of £1,095 in bank charges due to less transactions with no bi-annual conference this year.

There is again budgeted to be a deficit in 2024, with the need to complete the investment of our infrastructure project so that we are equipped for potential growth and new membership categories including Coaching and Mentoring along with 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 expenditure, excluding the bi-annual conference. The current expenditure 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 2023 were £57,787 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 has continued throughout 2023 and will be completed in 2024. There are also plans to develop new membership streams starting in 2024 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. 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  
And signed on its behalf

  
S Monckton-Rickett (Jun 17, 2024 09:52 GMT+1)

S Monckton-Rickett  
Chair

Jun 17, 2024

**Association of Christians in Counselling and Linked Professions**  
**Statement of Financial Activities including Income and Expenditure account**  
**for the year ended 31 December 2023**

	Notes	General Fund		Restricted Funds		Total Funds	
		2023	2022	2023	2022	2023	2022
		£	£	£	£	£	£
<b>INCOME &amp; ENDOWMENTS FROM;</b>	<b>1.4 &amp; 2</b>						
Donations and Legacies		20,422	20,992	11,300	91,350	31,722	112,342
Charitable Activities		201,680	268,259	-	0	201,680	268,259
Other Trading Activities		1,384	3,372	-	0	1,384	3,372
Interest Income		1,485	398	-	0	1,485	398
<b>TOTAL</b>		<b>224,972</b>	293,021	<b>11,300</b>	91,350	<b>236,272</b>	384,371
<b>EXPENDITURE</b>	<b>2</b>						
Raising Funds	<b>1.5</b>	7,961	8,499	-	-	7,961	8,499
Charitable Activities	<b>1.6</b>	234,850	348,473	66,012	26,832	300,862	375,305
<b>TOTAL</b>		<b>242,811</b>	356,972	<b>66,012</b>	26,832	<b>308,823</b>	383,804
<b>Net Income /(Expenditure)</b>		<b>-17,839</b>	-63,951	<b>-54,712</b>	64,518	<b>-72,551</b>	567
<b>Transfer between Funds</b>		<b>14,425</b>	6,570	<b>-14,425</b>	-6,570	-	-
<b>Net Movement In Funds</b>		<b>- 3,414</b>	- 57,381	<b>- 69,137</b>	57,948	<b>- 72,551</b>	567
<b>RECONCILAITION OF FUNDS</b>							
Total Funds brought forward		123,701	181,082	73,931	15,983	197,632	197,065
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>120,287</b>	123,701	<b>4,794</b>	73,931	<b>125,081</b>	197,632

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 2023**

	Notes	2023 Total Funds £	2022 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>	21,622	67,643
Cash at bank and in-hand		129,863	157,306
<b>TOTAL CURRENT ASSETS</b>		<b>151,485</b>	<b>224,949</b>
<b>LIABILITIES</b>			
Creditors: amount falling due within one year	<b>7</b>	26,404	27,317
<b>NET CURRENT ASSETS OR LIABILITIES</b>		<b>125,081</b>	<b>197,632</b>
<b>TOTAL NET ASSETS</b>		<b>125,081</b>	<b>197,632</b>
<b>THE FUNDS OF THE CHARITY</b>	<b>8</b>		
Restricted income funds		4,794	73,931
Unrestricted income funds		120,287	123,701
<b>TOTAL CHARITY FUNDS</b>		<b>125,081</b>	<b>197,632</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 2023.

The members have not required the company to obtain an audit of its Financial Statements for the year ended 31 December 2023 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 24 May 2024 and were signed on its behalf by:

*S Monckton-Rickett*  
S Monckton-Rickett (Jun 17, 2024 09:52 GMT+1)

S Monckton-Rickett  
 Chair

Jun 17, 2024

**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 2023**

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**2.0 GENERAL ACCOUNT Detailed Income and Expenditure Account for the year ended 31 December 2023**

	Note	2023		2022	
		£	£	£	£
<b>Turnover</b>					
<b>Donations and Legacies</b>					
Gifts		5,245		6,132	
Donations		0		306	
Gift Aid		<u>15,177</u>		<u>14,554</u>	
			<b>20,422</b>		<b>20,992</b>
<b>Income from Charitable Activities</b>					
Subscriptions		156,751		148,915	
Accreditation Fees		1,556		1,313	
Literature, Tapes & Other Income		749		6	
Conferences		4,920		88,219	
Pastoral Care Courses & Training Materials		4,020		10,557	
Affiliation Fees		14,803		16,170	
Training Fees and Levies		<u>18,881</u>		<u>3,080</u>	
			<b>201,680</b>		<b>268,260</b>
<b>Other Trading Activities</b>					
Advertising Sales		<u>1,384</u>		<u>3,372</u>	
			<b>1,384</b>		<b>3,372</b>
<b>Investment Income</b>					
Bank Interest received		<u>1,485</u>		<u>398</u>	
			<b>1,485</b>		<b>398</b>
<b>TOTAL INCOME</b>			<b><u>224,972</u></b>		<b><u>293,021</u></b>

**Association of Christians in Counselling and Linked Professions**  
**Notes to the Financial Statements for the year ended 31 December 2023**

**2.0 GENERAL ACCOUNT Detailed Income and Expenditure Account for the year ended 31 December 2023**

EXPENDITURE	Note	2023		2022	
		£	£	£	£
<b>Raising Funds</b>					
Staff salaries, employers NI & payments to contractors	4	3,459		4,965	
Executive Allowances	4	3,931		2,891	
Travel & Network Forum		107		148	
Rent, rates & utilities		-20		-23	
Telephone, fax & internet		203		183	
Bank charges		280		335	
			<b>7,961</b>		<b>8,499</b>
<b>Charitable Activities</b>					
Staff salaries, employers NI & payments to contractors	4	65,724		94,344	
Executive Allowances	4	74,696		54,924	
Accreditation Committee & Complaints		13,133		12,700	
Travel & Network Forum		2,029		2,819	
Staff Training		740		463	
Training Courses		4,415		1,082	
Conference & AGM		1,000		71,082	
Rent, rates & utilities		-372		-439	
Telephone, fax & internet		3,865		3,477	
Postage		414		969	
Stationery, tapes & books		365		660	
Printing, photocopying & Accord magazine		16,460		31,679	
Small Office Equipment		992		740	
Office expenses		645		101	
Pastoral Care course materials & delivery	4	1,005		7,547	
Professional fees	3	2,019		5,373	
Insurance		419		595	
Bank charges		5,318		6,358	
Depreciation	3	0		0	
Office equipment maintenance		438		300	
PSA registration		16,094		11,839	
Promotion/Fundraising/Advertising/Recruitment		2,216		4,857	
Website Development		21,590		34,910	
Overseas Development & Support		818		2,003	
Debts Written Off		0		90	
Other Expenses		826		0	
			<b>234,850</b>		<b>348,473</b>
<b>TOTAL EXPENDITURE</b>			<b>242,811</b>		<b>356,972</b>
<b>NET INCOME</b>			<b>-17,839</b>		<b>-63,951</b>

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

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
The net incoming resources are stated after charging:		
Depreciation of owned tangible fixed assets	0	0
Independent Examiners fees	1,950	1,800
Other Operating Leases for Premises	0	0

**4. Staff costs**

	<b>2023</b>	<b>2022</b>
Average number of employees	6.08	6.58
As many of the staff are part-time the full-time equivalent is	3.98	4.09

There were no employees with emoluments above £60,000 (2022 none).

Remuneration payable to key management (excluding Trustees) amounted to £78,627 in the year (2022 £57,815). 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 inclusion this year of 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 £670 (2022: £1,149) 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 £600 (2022 £1,050) were made to Phil Martin and £750 (2022; £920) to Wings Connexions Ltd as NHS Counselling Scheme Management and £0 (2022: £640) to Sharon Hastings and £380 (2022: £60) to Christine Pinder for NHS Counselling Work for the NHS SCS.

Travel expenses amounting to £429 were reimbursed to 3 Directors during the year (2022: £617 to 3 Directors).

**Donations by Directors**

The total amount of donations funded by Trustees was £0 (2022: £170).

## 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 2023	0	1,461	1,066	2,527
Additions	0	0	0	0
Disposals	0	0	0	0
<b>Balance carried forward 31 December 2023</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 2023	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 2023</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 2023	0	0	0	0
<b>Carried forward 31 December 2023</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## 6. Debtors

	2023	2022
	£	£
Trade debtors	11,106	61,037
Prepayments and accrued income	10,515	6,606
	<b>21,622</b>	<b>67,643</b>

## 7. Creditors

	2023	2022
	£	£
Trade Creditors	16,222	19,526
Accruals & Deferred Income	10,182	7,791
	<b>26,404</b>	<b>27,317</b>
Accruals & Deferred Income comprises:-		
Accruals	10,182	7,791
Subscriptions, fees and levies	0	0
Conferences	0	0
	<b>10,182</b>	<b>7,791</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		House of Rock Fund		Total	
	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
<b>Income</b>																
Income	-	-	10,000	51,350	300	-	-	-	-	30,000	-	10,000	1,000	-	11,300	91,350
	-	-	10,000	51,350	300	-	-	-	-	30,000	-	10,000	1,000	-	11,300	91,350
<b>Expenditure</b>																
Support for ACC Overseas					282	175									282	175
Provision of Marriage Support Training								3,591							-	3,591
Garfield Weston Fund											9,820	180			9,820	180
Brighter Lives Project Fund									21,470	5,087					21,470	5,087
NHS SCS Fund			34,440	21,390											34,440	21,390
	-	-	34,440	21,390	282	175	-	3,591	21,470	5,087	9,820	180	-	-	66,012	30,423
<b>Net Income/(Expenditure)</b>	-	-	24,440	29,960	18	175	-	3,591	-21,470	24,913	-9,820	9,820	1,000	-	54,712	60,927
<b>Transfer between funds</b>	-	-	14,425	-6,570	-	-	-	-	-	-	-	-	-	-	14,425	-6,570
Balance Brought Forward	206	206	38,865	15,475	4	171	131	3,722	24,913	-	9,820	-	-	-	73,931	19,574
Balance Carried Forward	206	206	-	38,865	14	4	131	131	3,443	24,913	0	9,820	1,000	-	4,794	73,931

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. 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 2023 were £3,769 (2022: £4,334).

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 2023, 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.

  
Sarah Crispin (Jul 3, 2024 09:04 GMT+1)

Sarah Crispin ACA  
ICAEW

Stewardship  
1 Lambs Passage  
London  
EC1Y 8AB

Date: Jul 3, 2024