



**ASSOCIATION OF CHRISTIAN COUNSELLORS**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED**  
**31 DECEMBER 2020**

## **Financial Statements**

**For the year ended 31 December 2020**

<b>Page</b>	<b>Contents</b>
<b>3</b>	<b>Company information</b>
<b>4-9</b>	<b>Directors' Report</b>
<b>10</b>	<b>Statement of Financial Activities</b>
<b>11</b>	<b>Balance Sheet</b>
<b>12-18</b>	<b>Notes to the Financial Statements</b>
<b>19</b>	<b>Independent Examiner's Report</b>

**The Association of Christian Counsellors**  
**Company Information**

---

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

**The Trustees are pleased to present their report together with the independently examined Financial Statements of the charity for the year ended 31 December 2020.**

### **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 2020, 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 pastoral carers.

### **Public Benefit**

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

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

ACC affiliated organisations provide a wide variety of services including:

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

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

In 2020 ACC launched two new initiatives:

- In response to Covid-19 ACC established a counselling service providing no fee counselling to NHS staff, residential care home staff and the bereaved.
- In response to Black Lives Matter and the issues regarding racism that were highlighted by the death of George Floyd, ACC have established a forum of members, called ACCEnT with the intention of increasing inclusion amongst minority ethnic groups in accessing the profession both as counsellors and clients.

### **Board composition and governance**

The Board Members holding office during 2020 and at the date the report was approved were as follows:

Susan Monckton-Rickett, Chair  
Christopher Williams, Deputy Chair  
Peter Barraclough  
Marlene Forsythe-Gidharry  
Wien Fung  
Phil Martin  
Fiona Sherburn  
Tony Ruddle  
Peter Roberts  
Helen Vipan (resigned 24 May 2021)

### **Executive Officer**

Kathy Spooner, Director of Counselling & Psychotherapy and 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 Achievement**

The events of 2020 could not have been forecast by anyone. The Covid-19 pandemic, as well as other circumstances, has brought both challenges and opportunities for ACC and its members.

#### **Challenges**

- The main challenge for ACC members was how to continue to provide counselling and pastoral care within the Covid-19 restrictions and how to adapt as regulations changed. ACC have provided an immense amount of, much appreciated, written guidance and support to members and held forums to enable members to share experiences and process the impact of the changes.
- 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. The impact on members had the potential to reduce membership numbers, but membership has in fact increased during 2020.
- ACC Head Office was closed at the start of the pandemic and staff had to move to remote working overnight, which meant that processes and working practices had to be adapted. This shift has worked well and proved that our disaster recovery response was resilient. It has also led us to reassess our future needs for an office and the decision was made that when the lease ends on 30 June 2021, ACC will not look for a new property, but move to remote working on an on-going basis.
- The pandemic meant that we delayed the recruitment of a CEO, with the appointment of Kathy Spooner not occurring until December 2020. This has meant that other appointments have also been delayed and existing staff and volunteers had increased workload.

#### **Opportunities**

- In response to the pandemic ACC established a counselling service (CCSS) providing no fee counselling to NHS staff, residential care home staff and the bereaved. The service was staffed by volunteer registered counsellors, mainly ACC members, acting as counsellors, supervisors, case managers and service co-ordinators. The service has provided over 2,000 counselling sessions to people in great need of support and has received excellent feedback. It has also raised awareness of ACC within the NHS and

the importance of faith in the well-being of individuals. The service has continued into 2021, with the NHS providing some funding.

- The pandemic forced the move to on-line training events, but this has provided a great opportunity for ACC to hold many more training events at a lower cost and minimal risk than in the past. This includes adapting pastoral care training, enabling many more members of the public to access the training.
- The increased use of technology has also enabled ACC to establish support forums and to hold the AGM on-line, enabling a much larger number of members to attend.
- In response to Black Lives Matter and the issues regarding racism that were highlighted by the death of George Floyd, ACC have established a forum on members, called ACC Ethnic Tapestry (ACCEnT). The forum meets regularly and attends 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.
- ACC's standing within the counselling profession continues to grow, which has been highlighted in 2020 by:
  - ACC being invited to be an equal partner in the SCoPED project, which is a project across the counselling profession looking at training requirements and practice standards.
  - ACC Accredited Counsellors being accepted for employment within NHS IAPT.
  - 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.

In addition to an issue addressing the impact of Covid-19, our Accord magazine has this year featured working with issues of disability, faith and ethnicity, all building towards our 2022 National Conference, which will be themed around the protected characteristics of the Equality Act of 2010. A full E-book version of Accord is also now available for all ACC members and an extract version to members of the public via the ACC website.

The historical Network structure that consisted of geographically based committees providing training and networking has over the last few years declined and no longer effectively operates. The use of on-line forums etc. provides opportunities to look at how members are supported in new ways.

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

### **Plans for future periods**

In 2021 we will seek to implement our new structure, which will enable us to continue to implement our strategy, building on the achievements of 2020. This will include:

- An extensive programme of on-line training for counsellors and pastoral carers.
- Building on-line support networks and forums for counsellors and pastoral carers.
- Redeveloping our website Find a Counsellor facility, which will greatly increase the accessibility and amount of information available to people looking for counselling services.
- Continuing our work with SCoPED.
- Moving to permanent remote working and building the staff team to grow the organisation.
- Planning for our National Conference in October 2022, unfortunately due to the pandemic this had to be postponed from 2021.
- Continuing to develop relationships and collaboration with others working in similar fields.
- Developing a new membership category for those working in the related fields of Coaching and Mentoring.

At the time of writing the UK is still being impacted by the Covid-19 pandemic and ACC, along with all other organisations, continues to monitor the situation and consider the potential implications. Unlike, many organisations ACC has not been adversely financially impacted by Covid-19 and in 2021 we will continue to work to ensure that we maintain organisational financial stability, including developing a fundraising group and strategy.

## **Board Composition and governance**

During 2020 there were no resignations or appointments to the Board, which has provided a sense of stability and also enabled new board members elected in 2019 to develop their roles.

## **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 2020 show an overall surplus of £36,103 for the year, compared with last year of £21,994. This resulted in the General Funds increasing from £113,532 to £149,635.

Due to there being no bi-annual conference during 2020, there was a decrease in both income and expenditure and the main reasons are shown below.

Income decreased by £128,250 due to the following:

- A decrease of £134,036 in Conference income from the bi-annual conference held in February 2019.
- An increase in Gift-Aid of £1,263.
- A decrease of £4,131 in the number of Pastoral Care courses and related training materials.
- A decrease in Affiliation fees of £1,243.
- An increase in Subscriptions of £12,013.
- A decrease in Training fees and levies of £3,503.

Expenditure decreased by £142,359 due to the following:

- A decrease in Conference costs of £94,024, due to a National Conference not being held as planned in 2020.
- A decrease in travel expenses of £7,908 due to the Covid-19 restrictions partly off set by increased telephone charges of £3,247.
- A decrease in the Executive Allowance of £38,781 as the new positions of CEO and Head of Membership Services were delayed whilst the implications of Covid-19 were being assessed.
- A reduction in training courses of £5,194 with no in person courses being held during lockdown.
- A reduction in staff costs of £3,206 with less use of contractors.
- A reduction in office expenses of £1,477 due to the Covid-19 restrictions off-set by an increase in printing costs for Accord of £1,149.
- An increase in professional legal fees of £1,203.
- An increase of £2,330 for developing the website and £2,539 for related promotional expenses.

There is budgeted to be a deficit in 2021, before any investment in strategic development, as the bi-annual conference has been delayed until October 2022 due to the Covid-19 restrictions and the increased use of temporary staff for the office. Once funds are available, we plan to invest strategically in the following:

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

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

## **Reserves Policy**

The Directors, in-line with recommendations from the Charity Commissioners, consider it prudent to retain with the unrestricted general fund a reserve of approximately three months committed expenditure. The current

expenditure of the organisation means that this equates to £45,000 and throughout the year this has been maintained.

### **Investment powers**

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

### **Fixed assets**

All assets are held to assist the company to achieve its charitable objective. 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 2020 the complaints that were received concerning Registrants and Affiliate Organisations were all resolved after investigation without redress to a disciplinary hearing. ACC's Complaint Process for Registrants and Affiliate Organisations is currently being reviewed.

### **Our appreciation**

ACC has an enhanced reputation due to its initiatives in the last year and staff and Executive are to be congratulated in handling the challenges brought about by the Covid-19 pandemic. Our appreciation goes to all Trainers, Representatives and Champions 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 goes 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 volunteered to be part of the CCSS counselling service.

The commitment of so many continues to amaze us and, in the darkness of 2020, 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.



**The Association of Christian Counsellors**  
Directors' Report for the year ended 31 December 2020

---

Approved by the Board on 24 May 2021  
And signed on its behalf



S Monckton-Rickett  
Chair

**The Association of Christian Counsellors**  
**Statement of Financial Activities including Income and Expenditure account**  
**for the year ended 31 December 2020**

		General Fund		Restricted Funds		Total Funds	
	Notes	2020	2019	2020	2019	2020	2019
		£	£	£	£	£	£
<b>INCOME &amp; ENDOWMENTS FROM;</b>	<b>1.4 &amp; 2</b>						
Donations and Legacies		20,236	18,768	0	933	20,236	19,701
Charitable Activities		168,906	299,130	0	0	168,906	299,130
Other Trading Activities		4,784	4,204	0	0	4,784	4,204
Interest Income		85	159	0	0	85	159
<b>TOTAL</b>		<b>194,011</b>	<b>322,261</b>	<b>0</b>	<b>933</b>	<b>194,011</b>	<b>323,194</b>
<b>EXPENDITURE</b>	<b>2</b>						
Raising Funds	1.5	5,167	7,510	0	0	5,167	7,510
Charitable Activities	1.6	152,741	292,757	1,181	2,254	153,922	295,011
<b>TOTAL</b>		<b>157,908</b>	<b>300,267</b>	<b>1,181</b>	<b>2,254</b>	<b>159,088</b>	<b>302,521</b>
<b>Net Income /(Expenditure)</b>		<b>36,103</b>	<b>21,994</b>	<b>-1,181</b>	<b>-1,321</b>	<b>34,922</b>	<b>20,673</b>
<b>Net Movement in Funds</b>		<b>36,103</b>	<b>21,994</b>	<b>- 1,181</b>	<b>- 1,321</b>	<b>34,922</b>	<b>20,673</b>
<b>RECONCILAITION OF FUNDS</b>							
Total Funds brought forward		113,532	91,538	5,280	6,601	118,812	98,139
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>149,635</b>	<b>113,532</b>	<b>4,099</b>	<b>5,280</b>	<b>153,734</b>	<b>118,812</b>

The notes on Pages 12-18 form part of these Accounts.

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

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

The Association of Christian Counsellors  
Balance Sheet as at 31 December 2020

	Notes	2020 Total Funds £	2019 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>	6,553	9,992
Cash at bank and in-hand		170,333	121,029
<b>TOTAL CURRENT ASSETS</b>		<b>176,886</b>	<b>131,021</b>
<b>LIABILITIES</b>			
Creditors: amount falling due within one year	<b>7</b>	23,152	12,209
<b>NET CURRENT ASSETS OR LIABILITIES</b>		<b>153,734</b>	<b>118,812</b>
<b>TOTAL NET ASSETS</b>		<b>153,734</b>	<b>118,812</b>
<b>THE FUNDS OF THE CHARITY</b>	<b>8</b>		
Restricted income funds		4,099	5,280
Unrestricted income funds		149,635	113,532
<b>TOTAL CHARITY FUNDS</b>		<b>153,734</b>	<b>118,812</b>

The notes on Pages 12-18 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 2020.

The members have not required the company to obtain an audit of its Financial Statements for the year ended 31 December 2020 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 2021 and were signed on its behalf by:

S Monckton-Rickett  
Chair

Registered Company Number 2791541

**1. Accounting policies**

**1.1 Accounting convention**

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

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

**1.2 Funds**

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

**1.3 Restricted funds**

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

**1.4 Incoming resources**

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

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

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

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

**1.5 Expenditure: Raising Funds**

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

**1.6 Expenditure: Charitable Activities**

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

#### **1.7 Depreciation**

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

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

#### **1.8 Leases**

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

#### **1.9 Irrecoverable VAT**

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

#### **1.10 Taxation**

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

#### **1.11 Pension Costs**

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

#### **1.12 Debtors**

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

#### **1.11 Creditors**

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

#### **1.13 Financial Instruments**

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at the carrying value plus accrued interest less repayments. The financing charge to expenditure is at a constant rate calculated using the effective interest method.

#### **1.14 Cashflow statement**

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

**2.0 GENERAL ACCOUNT Detailed Income and Expenditure Account for the year ended 31 December 2020**

	Note	2020		2019	
		£	£	£	£
<b>Turnover</b>					
<b>Donations and Legacies</b>					
Gifts		6,328		5,752	
Donations		106		477	
Gift Aid		<u>13,802</u>		<u>12,539</u>	
			<b>20,236</b>		<b>18,768</b>
<b>Income from Charitable Activities</b>					
Subscriptions		141,522		129,509	
Accreditation Fees		1,022		380	
Literature & Tapes		43		10	
Conferences		3,780		137,816	
Pastoral Care Courses & Training Materials		3,643		7,773	
Affiliation Fees		14,441		15,683	
Training Fees and Levies		4,456		7,959	
Disclosure Reports fees		<u>0</u>		<u>0</u>	
			<b>168,906</b>		<b>299,130</b>
<b>Other Trading Activities</b>					
Advertising Sales		<u>4,784</u>		<u>4,204</u>	
			<b>4,784</b>		<b>4,204</b>
<b>Investment Income</b>					
Bank Interest received		<u>85</u>		<u>159</u>	
			<b>85</b>		<b>159</b>
<b>TOTAL INCOME</b>			<b><u>194,011</u></b>		<b><u>322,261</u></b>

**2.0 GENERAL ACCOUNT Detailed Income and Expenditure Account for the year ended 31 December 2020**

EXPENDITURE	Note	2020		2019	
		£	£	£	£
<b>Raising Funds</b>					
Staff salaries, employers NI & payments to contractors	4	2,725		2,885	
Executive Allowances	4	1,369		3,308	
Travel & Network Forum		100		495	
Rent, rates & utilities		453		484	
Telephone, fax & internet		354		183	
Bank charges		166		155	
			<b>5,167</b>		<b>7,510</b>
<b>Charitable Activities</b>					
Staff salaries, employers NI & payments to contractors	4	51,774		54,820	
Executive Allowances	4	26,018		62,860	
Accreditation Committee Fees		2,060		1,088	
Travel & Network Forum		1,901		9,414	
Staff Training		0		175	
Training Courses		755		5,948	
Conference costs		2,296		96,320	
Rent, rates & utilities		8,609		9,188	
Telephone, fax & internet		6,718		3,471	
Postage		1,405		994	
Stationery, tapes & books		406		1,412	
Printing, photocopying & magazine		21,413		20,264	
Office Equipment Purchases		690		1,507	
Office expenses		1,866		3,343	
Pastoral Care Course Materials & Delivery	4	1,162		1,981	
Professional fees	3	3,638		2,435	
Insurance		422		418	
Bank charges		3,148		2,940	
Depreciation	3	0		0	
Office equipment maintenance		748		1,213	
AVR Expenses		10,582		10,657	
Promotion/ Fundraising		3,195		656	
Website Development		3,935		1,605	
Coaching & Mentoring Development		0		48	
Disclosure Reports costs		0		0	
			<b>152,741</b>		<b>292,757</b>
<b>TOTAL EXPENDITURE</b>			<b>157,908</b>		<b>300,267</b>
<b>NET INCOME</b>			<b>36,103</b>		<b>21,994</b>

### 3. Net incoming resources for the years

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
The net incoming resources are stated after charging:		
Depreciation of owned tangible fixed assets	0	0
Independent Examiners fees	1,500	1,450
Other Operating Leases for Premises	7,500	7,500

### 4. Staff costs

	<b>2020</b>	<b>2019</b>
Average number of employees	4.00	2.92
As many of the staff are part-time the full-time equivalent is	2.80	1.93

There were no employees with emoluments above £60,000 (2019: none).

Remuneration payable to key management (excluding Trustees) amounted to £27,388 in the year (2019 £66,168). Key management is considered to cover the Executive Officers of the charity of which there was only the Director of Counselling & Psychotherapy.

#### 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: One payment of £300 (2019: two payments totalling £1,241) was made to Wings Connexions Ltd, which is a company owned by Sue Monckton-Rickett and her husband. The payment was for delivering a Retreat Training Day in December 2020.

Travel expenses amounting to £342 were reimbursed to 10 Directors during the year (2019 £4,127 to 10 Directors).

#### Donations by Directors

The total amount of donations funded by Trustees was £0 (2019: £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 2020	0	1,461	1,066	2,527
Additions	0	0	0	0
Disposals	0	0	0	0
<b>Balance carried forward 31 December 2020</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 2020	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 2020</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 2020	0	0	0	0
<b>Carried forward 31 December 2020</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## 6. Debtors

	2020 £	2019 £
Trade debtors	6,175	9,614
Prepayments and accrued income	378	378
	<b>6,553</b>	<b>9,992</b>

## 7. Creditors

	2020 £	2019 £
Trade Creditors	10,308	7,057
Accruals & Deferred Income	12,844	5,152
	<b>23,152</b>	<b>12,209</b>
Accruals & Deferred Income comprises:-		
Accruals	8,909	5,152
Subscriptions, fees and levies	0	0
Conferences	3,935	0
	<b>12,844</b>	<b>5,152</b>

## 8. Reconciliation of movements in funds

Restricted Funds Movements	Pastoral Skills Project		Overseas Development Fund		PCUK Development & Support		PCUK Marriage Resource		Total	
	2020	2019	2020	2019	2020	2019	2020	2019	2020	2019
	£	£	£	£	£	£	£	£	£	£
Donations and Gifts	-			933					-	933
<b>Expenditure</b>										
Support for ACC Overseas							1,181		1,181	-
Development of Pastoral Care Courses & Training				1,124					-	1,124
Promotional Materials									-	-
PCUK Development and Support Overseas						120			-	120
Provision of Marriage Support Training								1,010	-	1,010
Website Development									-	-
		-	-	1,124	-	120	1,181	1,010	1,181	2,254
<b>Net Income /(Expenditure)</b>	-	-	-	191	-	-	120	-	1,181	-
Balance Brought Forward	206	206	-	191	171	291	4,903	5,913	5,280	6,601
Balance Carried Forward	206	206	-	-	171	171	3,722	4,903	4,099	5,280

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

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

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

The 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 2020 the company was committed to making the following payments under non-cancellable leases:

	2020		2019	
	Land & Buildings	Other	Land & Buildings	Other
	£	£	£	£
Leases which expire:-				
Within one year	0	2,297	0	0
Within two to five years	0	0	0	0

## 10. Pension Contributions

A pension scheme was established from 1 April 2017 and contributions to the scheme have been made for all employees on a monthly basis. The amounts paid as pension contributions in 2020 were £2,127 (2019: £1,649).

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 2020, which are set out on pages 10 to 18 which have been prepared on the basis of the accounting policies set out on pages 12 to 13.

### **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.

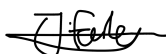
### **Independent examiner's statement**

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.



Jacob Farley ACA  
ICAEW

Stewardship  
1 Lambs Passage  
London  
EC1Y 8AB

Date: 4 June 2021