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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 2025

Financial Statements

For the year ended 31 December 2025

Page Contents

3 Company information

4-9 Directors' Report

**10 Statement of Financial
Activities**

11-12 Balance Sheet

13-21 Notes to the Financial Statements

22 Independent Examiner's Report

Association of Christians in Counselling and Linked Professions
Company Information

Registered Office	International House 36-38 Cornhill London EC3V 3NG
Postal address	International House 36-38 Cornhill London EC3V 3NG
Registered Company Number	2791541
Registered Charity Number	1018559
Scottish Registered Charity Number	SC039810
Independent Examiners	Sarah Crispin ACA Stewardship Services (UKET) Limited 1 Lambs Passage London EC1Y 8AB
Bankers	CAF Bank Limited 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ

The Trustees, who are the charity's directors for the purposes of company law, are pleased to present their report together with the independently examined Financial Statements of the charity for the year ended 31 December 2025.

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).

Charitable Purposes

In 2024 ACC Board started a review and revision of the Memorandum and Articles of Association (MAA) including the Charitable Purposes. The work was completed in 2025, with the changes being approved by special resolution at an Extraordinary General Meeting of Members.

The Board identified several reasons for the review and revision, being that the current Memorandum of Association and Articles of Association (MAA):

- were contained in two separate documents, which was the convention in 1993, but the convention now is for one document to contain both and simply called the Articles.
- have only had minor reviews since incorporation in 1993 and so contain no references to current Charity and Company legislation and no reference at all to Scottish legislation.
- did not follow a standard layout that the Charity Commission / Companies House would recommend.
- did not fully reflect the charitable purposes, activities and practical operation of ACC.
- did not align to the charitable purposes (previously called objects) as defined by the Charity Commission
- did not reflect how the expansion of ACC membership to linked professions (pastoral care, coaches / mentors, spiritual directors, etc) would be aligned with the charitable purposes, as they only referenced counselling.
- did not reflect how the inclusion of linked profession membership would be managed in terms of governance of ACC, i.e. composition of the Board.

New ACC Charitable Purposes

The Purposes of the Charity are for the public benefit and specifically restricted to:

2.1 the advancement of education

The advancement of education for the public benefit in particular but not exclusively by providing training, resources, professional development and support to counsellors, psychotherapists and related professionals, and the general public, and promoting professional standards and public understanding of the role of these professions in society.

2.2 the advancement of the Christian religion

The advancement the Christian religion for the public benefit in particular but not exclusively by supporting Christians in counselling, psychotherapy and related professionals, providing training and resources that encourage the integration of Christian faith with professional practice and increasing public understanding of the role of such work in expressing and developing the Christian faith.

2.3 the advancement of health and the saving of lives

The advancement of health and the saving of lives for the public benefit in particular but not exclusively by promoting ethical and professional standards in counselling, psychotherapy, and related professions; maintaining practitioner registers; and providing or supporting the delivery of therapeutic services that improve individual and community well-being.

ACC fulfil its charitable purposes by providing:

- Nationwide standards for counselling, coaching and mentoring and pastoral care.
- A Professional Standards Authority (PSA) Accredited Register for Counsellors and Psychotherapists.

- A nationwide system for the accreditation of Christian counsellors.
- The provision of training in Christian counselling / psychotherapy, coaching and mentoring and pastoral care.
- A professional body, which represents Christian counsellors / psychotherapists and develops relations with government and other professional bodies.
- A body that represents Christian counsellors / psychotherapists, coaches / mentors and pastoral carers with Christian denominations and other organisations working in similar fields
- Support, training and resourcing for counsellors / psychotherapists, coaches / mentors and pastoral carers.
- A public directory of counsellors / psychotherapists and coaches / mentors.

Public Benefit

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

ACC individual members work in many settings both in counselling / psychotherapy, coaching/ mentoring and pastoral care, including general practice surgeries, the NHS, churches, counselling centres, hospitals and schools, colleges, as well as working in private practice.

ACC affiliated organisations provide a wide variety of services including:

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

ACC centrally provides the framework in which these services can be delivered to a high standard and ensures public safety can be maintained, which includes practice ethics, guidelines for best practice, advice and professional support.

By holding a PSA Register for counsellors and psychotherapists, ACC enhances public safety in the provision of counselling / psychotherapy by its members. In addition, ACC actively participates in:

- the PSA Accredited Registers Collaborative.
- the Partnership of Counselling and Psychotherapy Bodies (PCPB), formerly SCoPEd, which has resulted in a shared standards framework, developed by six counselling / psychotherapy PSA accredited bodies and works to promote and develop the profession and good practice.
- 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 a forum for professional counselling / psychotherapy bodies to look at improving inclusion in access to the counselling / psychotherapy profession and services.

Board composition and governance.

The Board Members holding office during 2025 and at the date the report was approved were as follows:

Susan Monckton-Rickett, Chair
Christopher Williams, Deputy Chair
Sean Charlesworth
Wien Fung – resigned July 2025
Jennie Fytche – appointed July 2025
Gathoni Hamilton Foster
Leroy Harley
Christine Pinder
Kate Pozzo
Peter Roberts
Tony Ruddle
Lynn Smailes – appointed July 2025

Key Management Executive Officers

Kathy Spooner, Chief Executive Officer

Yineng Hart, Communications and Training Manager

Marie Hooper, Head of Professional Standards and PSA Registrar – appointed June 2025

Joel Slater and Head of Membership Services – appointed June 2025.

Board members are elected by members in accordance with the Articles of the company. They may also be co-opted by the Board. The Board appoints the Executive Officers of the company. The Board is responsible for strategic decisions and setting policies while the Executive Officers and staff are responsible for implementing the policies on a day-to-day basis.

Review of the Year

In 2025 ACC saw several significant achievements:

- Completion of the review and revision of ACC's Articles of Association
- The securing of significant grant funding, which has enabled:
 - The launch of the new membership stream for Christians who are Coaches or Mentors.
 - The development and delivery of two new pastoral care modular training courses: "Supporting Those Struggling with Addictions" and "Supporting Those Struggling with Their Faith".
- The appointment of a new Head of Professional Standards and Head of Membership Services, who have both contributed to the development of the services provided by ACC. Their appointment followed a review of the structure of the team to ensure that it was fit for purpose and for increased membership numbers and new membership streams.
- The appointment of new Pastoral Care Trainers.
- Delivering an on-line conference.
- First in-person retreat.
- The establishment of a new community of practice for counsellors and pastoral carers working with Neurodivergence or Disability or who are themselves disabled or neurodivergent.

On-Going Activities

- ACC has continued to hold a PSA counselling / psychotherapy accredited register and has continued to work collaboratively.
- ACC continued to actively participate in:
 - The PSA Accredited Registers Collaborative.
 - The PCPB which provides a means by which ACC and the wider profession to engage effectively with and to demonstrate the value of counselling and psychotherapy to employers, commissioners and government as well as improving the understanding of counselling / psychotherapy for the public and potential clients. In 2025 the PCPB established an independent Commission for the Future of Counselling and Psychotherapy to examine the current and future landscape of the professions.
 - The MoU on Conversion Therapy Group.
 - NHS England Psychological Professions Group and the
 - Coalition for Inclusion and Anti-Oppressive practice.
- Throughout 2025 ACC continued to provide on-line training events, including counselling CPD events, forums and pastoral care training courses for both members and non-members of ACC. Courses and training events held in 2025 included:
 - Counsellors CPD: "Staying Safe from Suicide", "The Person-Centred Approach – Beyond the Core Conditions", "Incorporate Historical Context into Therapy with People from Minority Ethnic Backgrounds" and "Working with Shame"
 - Members Forums on: "Children and Young People", "Adoption" "Introducing a new on-line MA" and "Children and Young People and Bereavement".
 - Pastoral Care: "Foundations in Pastoral Care Course", "Guidelines for Good Practice in Pastoral Care", "Developing Quality Relationships", "Building Blocks in Pastoral Care", "Caring for Ourselves" "Setting Up and Running a Pastoral Care Team", "Pastoral Accompaniment at the End of Life", "Supporting Those Struggling with Addictions" and "Supporting Those Struggling with Their Faith"

- ACC again held its AGM on-line, which included a training event on "The Place of Trust in Counselling and Pastoral Care".
- 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 and in 2025 launched a Disability and Neurodiversity Group. All of these groups provide support for members and contribute to the work and development of ACC.
- ACC continues to enable general support groups for counsellors and pastoral carers.

Plans for the future

In 2026 ACC will complete some of the activities started in previous years including:

- Growing the Coaching and Mentoring membership stream.
- Finalising the review and implementing a new complaints policy and process.
- Continued work on the implementation of SCoPEd.

There are also new projects and specific events planned for 2026.

- Deliver National In-Person Conference
- Review of ACC's Code of Ethics and Practice.
- Continuing the development of pastoral care training with further additional modular courses.
- Carry out a review and revision of ACC Code of Ethics and Conduct.
- Commence work on developing a new membership stream for Christian Spiritual Direction.

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

Board Composition and governance.

During 2025, Wien Fung resigned from the Board, and we wish to record our thanks for his service.

We were delighted that at the 2025 AGM Jennie Fytche and Lyn Smailes being elected as new members. We thank them both for their willingness to serve and for the contributions that they have made already.

Economic background and reputation

We regularly review our financial position and maintain a contingency that is in-line with Charity Commission guidance, while at the same time meeting the standards of the PSA in providing a safe, clear and transparent service to all our members and the public. We work with our providers to maintain security, safety and manage risk at all levels appropriately.

Financial Review

The Accounts for 2025 show overall an unrestricted net income of £418 for the year, compared with an unrestricted net expenditure last year of £19,371. This resulted in the General Funds increasing from £100,916 to £101,334.

The unrestricted net income was facilitated by the receipt of grants towards the development of new membership streams of Coaching and Mentoring and Christian Spiritual Direction. The comparison of income and expenditure with the previous year is significantly affected by the biannual national conference which took place in September 2024. This means that both income and expenditure are significantly decreased compared to the previous year.

Unrestricted income decreased by £42,639 due mainly to the following:

- Conference income decreased by £64,107 from £72,527 to £8,420 with the biannual national conference held in September 2024. Conference income this year included an on-line conference and in-person retreat.
- An increase in subscriptions of £12,800 due to the increase in membership and fees.

- An increase in Counselling and related training fees and levies of £671 and Pastoral Care Courses and Training Materials of £7,013 with the delivery of two new Pastoral Care modular training courses.
- Monies received through Gift Aid decreased by £169 and fees from affiliates increased by £1,680.

Unrestricted expenditure decreased by £62,428 due mainly to the following:

- A large decrease in Conference costs of £62,094 with the biannual national conference held last year.
- An increase in staff salaries, and payments to contractors, of £7,337 with recruitment, staff working more days and an increase in pay. This was offset by a reduction in Executive Allowances of £18,944 with the recruitment of a Head of Professional Standards and Head of Membership Services but not until mid-year.
- An increase in telephone, fax and internet charges of £1,148, stationery, magazines and postage of £1,031 and professional fees of £1,974.
- An increase in small office equipment of £1,462 with the purchase of laptops for new staff and Executives.
- An increase in Counselling and related training costs of £3,629 and Pastoral Care costs of £7,785, with £1,500 for Pastoral Care course development, and more courses being held with no biannual national conference.
- These increases were offset by a reduction in bank charges of £1,501 with less transactions as no biannual conference and website and database of £3,103 with expenditure on maintenance rather than development.
- There were also reductions of £1,798 in promotion and fundraising.

There is again budgeted to be a deficit in 2026, with the new membership stream of Christian Spiritual Direction being implemented and Coaching and Mentoring taking time to reach a critical mass.

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

Reserves Policy

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

General Fund reserves at the end of 2025 were £38,834 more than the contingency reserve of £62,500. The Board approved significant investment in 2022 including a complete redevelopment of the ACC website and database system and development of Pastoral Care services. This work was completed during 2024, and the benefits of this development are being realised. The development of two new membership streams, which started in 2025, should result in additional income in future years.

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, Consultants as well as our Head Office Staff, Directors and volunteers who enable ACC to continue its valuable contribution to counselling / psychotherapy and pastoral care and to develop the services to be provided to coaches / mentors. 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 ACC in so many ways. The commitment of so many continues to amaze us, and we thank God for all that they have contributed.

Responsibilities of trustees under company law

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

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

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

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

Approval

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

S Monckton-Rickett
Chair
Date:
Jun 7, 2026

**Statement of Financial Activities including Income and Expenditure Account
for the year ended 31 December 2025**

		General Fund		Restricted Funds		Total Funds	
	Notes	2025	2024	2025	2024	2025	2024
		£	£	£	£	£	£
INCOME & ENDOWMENTS FROM;	1.4 & 2						
Donations and Legacies		21,149	20,793	17,856	0	39,004	20,793
Charitable Activities		228,317	270,633	0	0	228,317	270,633
Other Trading Activities		1,435	1,753	0	0	1,435	1,753
Interest Income		1,499	1,860	0	0	1,499	1,860
TOTAL		252,400	295,039	17,856	0	270,255	295,039
EXPENDITURE	2						
Raising Funds	1.5	8,453	9,055	0	0	8,453	9,055
Charitable Activities	1.6	243,529	305,355	16,380	4,240	259,909	309,595
TOTAL		251,982	314,410	16,380	4,240	268,362	318,650
Net Income /(Expenditure)		418	-19,371	1,475	-4,240	1,893	-23,611
Transfer between Funds		0	0	0	0	0	0
Net Movement In Funds		418	- 19,371	1,475	- 4,240	1,893	- 23,611
RECONCILIATION OF FUNDS							
Total Funds brought forward		100,916	120,287	554	4,794	101,470	125,081
TOTAL FUNDS CARRIED FORWARD		101,334	100,916	2,029	554	103,363	101,470

The notes on Pages 13-21 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 Statement of Financial Activities also complies with the requirements for an Income and Expenditure Account required by the Companies Act 2006.

Association of Christians in Counselling and Linked Professions
Balance Sheet as at 31 December 2025

	Notes	2025 Total Funds £	2024 Total Funds £
FIXED ASSETS	5		
Intangible Assets		0	0
Tangible Assets		0	0
Investments		0	0
TOTAL FIXED ASSETS		0	0
CURRENT ASSETS			
Debtors	6	13,686	10,878
Cash at bank and in-hand		106,111	104,499
TOTAL CURRENT ASSETS		119,797	115,377
LIABILITIES			
Creditors: amount falling due within one year	7	16,434	13,907
NET CURRENT ASSETS OR LIABILITIES		103,363	101,470
TOTAL NET ASSETS		103,363	101,470
THE FUNDS OF THE CHARITY	8		
Restricted income funds		2,029	554
Unrestricted income funds		101,334	100,916
TOTAL CHARITY FUNDS		103,363	101,470

The notes on Pages 13-21 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 2025.

The members have not required the company to obtain an audit of its Financial Statements for the year ended 31 December 2025 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.

Association of Christians in Counselling and Linked Professions
Balance Sheet as at 31 December 2025

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 and were signed on its behalf by:

S Monckton-Rickett
Chair

Jun 7, 2026

1. Accounting policies

1.1 Accounting convention

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

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

1.2 Funds

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

1.3 Restricted funds

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

1.4 Incoming resources

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

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

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

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

1.5 Expenditure: Raising Funds

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

1.6 Expenditure: Charitable Activities

Charitable activities expenditure represents the costs of supporting Christian counsellors through training, accreditation, and associated activities. It includes the costs of conferences, newsletters, assessing accreditation applications, assessing training courses and representing Christian counsellor's

interests together with costs incurred in supporting the charitable activities. It also includes Governance Costs being those costs incurred in the Management and Administration of the charity including the costs of compliance with constitutional and statutory requirements and an appropriate proportion of the costs of the Executive Committee and general office expenditure.

1.7 Depreciation

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

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

1.8 Leases

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

1.9 Irrecoverable VAT

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

1.10 Taxation

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

1.11 Pension Costs

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

1.12 Debtors

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

1.13 Creditors

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

1.14 Financial Instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured

at the carrying value plus accrued interest less repayments. The financing charge to expenditure is at a constant rate calculated using the effective interest method.

1.15 Cashflow statement

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

2.0 GENERAL ACCOUNT Detailed Income and Expenditure Account for the year ended 31 December 2025

	Note	2025		2024	
Turnover		£	£	£	£
Donations and Legacies					
Donations/Gifts		4,783		4,258	
Gift Aid		<u>16,366</u>		<u>16,535</u>	
			21,149		20,793
Income from Charitable Activities					
Subscriptions		177,742		164,942	
Accreditation Fees		1,889		2,066	
Literature, Tapes & Other Income		180		376	
Conferences		8,420		72,527	
Pastoral Care Courses & Training Materials		12,693		5,680	
Affiliation Fees		17,516		15,836	
Counselling and related Training Fees and Levies		<u>9,877</u>		<u>9,206</u>	
			228,317		270,633
Other Trading Activities					
Advertising Sales		<u>1,435</u>		<u>1,753</u>	
			1,435		1,753
Investment Income					
Bank Interest received		<u>1,499</u>		<u>1,860</u>	
			1,499		1,860
TOTAL INCOME			<u>252,400</u>		<u>295,039</u>

Association of Christians in Counselling and Linked Professions
Notes to the Financial Statements for the year ended 31 December 2025.

2.0 GENERAL ACCOUNT Detailed Income and Expenditure Account for the year ended 31 December 2025

	Note	2025		2024	
EXPENDITURE		£	£	£	£
Raising Funds					
Staff salaries, employers NI & payments to contractors	4	4,697		4,331	
Executive Allowances	4	2,962		3,909	
Travel & Network Forum		254		253	
Rent, rates & utilities		0		0	
Telephone, fax & internet		242		184	
Bank charges		298		377	
			8,453		9,055
Charitable Activities					
Staff salaries, employers NI & payments to contractors	4	89,254		82,284	
Executive Allowances	4	56,282		74,279	
Accreditation Committee & Complaints		7,271		7,439	
Travel & Network Forum		4,819		4,811	
Staff Training		392		150	
Counselling and related Training Courses		5,290		1,661	
Conference & AGM		4,130		66,224	
Rent, rates & utilities		0		1	
Telephone, fax & internet		4,592		3,502	
Postage		341		560	
Stationery, magazines and postage		1,044		13	
Printing, photocopying & Accord magazine		15,107		15,531	
Small Office Equipment		2,045		583	
Office expenses		341		111	
Pastoral Care course materials & delivery	4	10,237		2,453	
Professional fees	3	3,803		1,829	
Insurance		1,016		1,014	
Bank charges		5,660		7,161	
Depreciation	3	0		0	
Office equipment maintenance		558		464	
PSA registration		17,655		17,228	
Promotion/Fundraising/Advertising/Recruitment		3,236		5,034	
Website & Database		9,904		13,005	
Overseas Development & Support		512		0	
Debts Written Off		0		0	
Other Expenses		40		18	
			243,529		305,355
TOTAL EXPENDITURE			251,982		314,410
NET INCOME/(EXPENDITURE)			418		-19,371

3. Net incoming resources for the years

	2025 £	2024 £
The net incoming resources are stated after charging:		
Depreciation of owned tangible fixed assets	0	0
Independent Examiners fees	2,100	1,950
Other Operating Leases for Premises	0	0

4. Staff costs

	2025	2024
Average number of employees	6.92	6.33
As many of the staff are part-time the full equivalent is	4.58	4.57

There were no employees with emoluments above £60,000 (2024 none).

Remuneration payable to key management (excluding Trustees) amounted to £64,573 in the year (2024 £80,588). 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, the Head of Professional Standards and the Head of Communications and Training.

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 £860 (2024: £278) 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 £612 and £556 were made to Ellen Yun (wife of Wien Fung) and Sean Charlesworth respectively for training at the biannual national conference in 2024. No similar payments were made in 2025.

Travel expenses amounting to £505 were reimbursed to one Director during the year (2024: £304 to one Director).

Donations by Directors

The total amount of donations funded by Trustees was £0 (2024: £0).

5. Tangible fixed assets

Analysis of Movements of Fixed Assets

	Lease £	Office Equipment £	Furniture and Fixtures £	Total £
Asset cost, valuation or revalued amount				
Balance brought forward 1 January 2025	0	1,461	1,066	2,527
Additions	0	0	0	0
Disposals	0	0	0	0
Balance carried forward 31 December 2025	0	1,461	1,066	2,527

Accumulated depreciation and impairment provision

Balance brought forward 1 January 2025	0	1,461	1,066	2,527
Disposals	0	0	0	0
Charge for year	0	0	0	0
Balance carried forward 31 December 2025	0	1,461	1,066	2,527

NET BOOK VALUE

Brought forward 1 January 2025	0	0	0	0
Carried forward 31 December 2025	0	0	0	0

6 . Debtors

	2025 £	2024 £
Trade debtors	8,288	6,191
Prepayments and accrued income	5,398	4,687
	13,686	10,878

7. Creditors

	2025 £	2024 £
Trade Creditors	8,101	7,631
Accruals & Deferred Income	8,333	6,276
	16,434	13,907

Accruals & Deferred Income comprises:-

Accruals	8,333	6,276
Subscriptions, fees and levies	0	0
Conferences	0	0
	8,333	6,276

8. Restricted funds

Restricted Funds Movements (1)	Pastoral Skills Project		PCUK Development & Support		PCUK Marriage Resource		Brighter Lives Project Fund		House of Rock Fund		Total						
	2025	2024	2025	2024	2025	2024	2025	2024	2025	2024	2025	2024					
Income	£	£	£	£	£	£	£	£	£	£	£	£					
Income	-	-	-	-	-	-	-	-	-	-	-	0					
	-	-	-	-	-	-	-	-	-	-	-	-					
Expenditure																	
Support for ACC Overseas			14		131				203		348	0					
House of Rock Fund										797	-	797					
Brighter Lives Project Fund								3,443			-	3,443					
	-	-	14	-	131	-	-	3,443	203	797	348	4,240					
Net Income /(Expenditure)	-	-	-	14	-	-	131	-	-	3,443	-203	-	797	-	348	-	4,240
Transfer between funds	-	-	-	-	-	-	-	-	-	-	-	-					
Balance Brought Forward	206	206	14	14	131	131	-	3,443	203	1,000	554	4,794					
Balance Carried Forward	206	206	-	14	-	131	-	-	-	203	206	554					

Restricted Funds Movements (2)	Jerusalem Trust Fund		Joseph Rank Fund		J Armitage Fund		Bishop Radford Trust Fund		Total	
Income	2025	2024	2025	2024	2025	2024	2025	2024	2025	2024
	£	£	£	£	£	£	£	£	£	£
Income	2,000	-	12,500	-	1,556	-	1,800	-	17,856	-
	2,000	-	12,500	-	1,556	-	1,800	-	17,856	-
Expenditure										
Jerusalem Fund	2,000				-		-		2,000	-
Joseph Rank Fund			13,257						13,257	-
J Armitage Fund					775				775	-
Bishop Radford Trust Fund							-		-	-
	2,000	-	13,257	0	775	-	-	-	16,032	-
Net Income /(Expenditure)	-	-	- 757	0	781	-	1,800	-	1,823	-
Transfer between funds	-	-	-	0	-	-	-	-	-	-
Balance Brought Forward	-	0	-	-	-	0	-	-	-	-
Balance Carried Forward	-	-	- 757	0	781	-	1,800	-	1,823	-

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

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 House of Rock Fund 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.

Jerusalem Trust Fund: a grant towards the cost of developing new pastoral care training workshops for churches. The grant has been used to develop a "Supporting Those Struggling with Addictions" workshop, which was successfully piloted in 2025 and will continue to be provided in 2026 and going forward.

Joseph Rank Fund: a grant of £37,500 to be paid in equal instalments over a period for three years 2025 - 2027. In 2025, the funds have been used to develop ACC's new Coaching and Mentoring membership including developing IT, website, membership framework and processes, involving both internal and external specialist resources.

J Armitage Fund: funds received to meet the costs incurred by ACC for publishing and launching the book "The Well-Being Zone" by Sarah Armitage. The book was completed in 2025 and will be officially launched in 2026.

Bishop Radford Trust Fund: a grant towards the cost of developing new pastoral care training workshops for churches on the specific topics, including:

- Supporting the elderly, including those with dementia
- Supporting those with complicated grief (e.g. bereaved by the death of a child or by suicide)

Work began in 2025 on the complicated grief workshop and work is to begin on the elderly workshop in 2026, with the aim of both being completed and piloted in 2026.

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 2025 were £4,955 (2024: £6,075).

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 2025, which are set out on pages 10 to 21 which have been prepared on the basis of the accounting policies set out on pages 13 to 15.

Responsibilities and basis of report

As the trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 ('the 2005 Act'), the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the Company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006

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

Independent examiner's statement

Since the Company is required by company law to prepare its accounts on an accruals basis and is registered as a charity in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended) and since the Company's gross income exceeded £250,000 and is registered with the Charity Commission for England and Wales, your examiner must also be a member of a body listed in section 145 of the Charities Act 2011. I can confirm that I am qualified to undertake the examination because I am a registered member of the Institute of Chartered Accountants of England and Wales ("ICAEW") which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept as required by section 386 of the 2006 Act and Regulation 4 of the 2006 Accounts Regulations; or
2. the accounts do not accord with those records with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Sarah Crispin ACA
ICAEW

Stewardship
1 Lambs Passage
London
EC1Y 8AB

Date: Jun 18, 2026