

**Act Counselling And Training
Services Ltd by Guarantee
Financial Statements
Year ended 31 December 2025**

COMPANY REGISTRATION NUMBER: SC791279
CHARITY REGISTRATION NUMBER: SC053343

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The trustees, who are also the directors for the purposes of company law, present their report and the charity's financial statements for the year ending 31 December 2025.

Reference and administrative details

Registered charity name
Act Counselling And Training Services Ltd

Charity Registration Number
SC053343

Company Registration Number
SC791279

Principal office and registered office
210 Glasgow Road,
Rutherglen,
Glasgow
G73 1SA, Scotland

The trustees
Dr C Monaghan - Appointment Date (4 December 2023)
Mrs. G Markov - Appointment Date (4 December 2023)
Mrs. A McVey - Appointment Date (4 December 2023)

Bankers

Structure, governance, and management:

Governing document

The charity is controlled by its governing document, articles of association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Organisational structure

ACT Counselling and Training Services Ltd is constituted as a company limited by guarantee and has no share capital. In the event of the company being wound up, members are required to contribute an amount not exceeding £1.

Responsibility for the governance and strategic oversight of the charity rests with the Board of Trustees. The Trustees meet regularly throughout the year to review the charity's activities, financial position, strategic priorities and continued delivery of its charitable purposes. The Board of Trustees delegates responsibility for the day-to-day leadership, strategic planning, management and delivery of the charity's clinical services and education and training provision to Ashlie McVey.

Recruitment and appointment of new trustees

New Trustees may be sought where appropriate to strengthen or broaden the range of skills, knowledge and experience available to the Board. New Trustees are appointed by the existing Trustees in accordance with the charity's governing document.

New Trustees are provided with information to support their induction into the organisation and their understanding of their responsibilities. This includes information on the history and activities of the charity, the most recent annual report and financial statements, the charity's governing document, and relevant guidance from the Scottish Charity Regulator regarding the duties and responsibilities of charity trustees. The Board seeks to maintain an appropriate range of skills and experience across its membership, including expertise in education, legal matters and finance.

Induction and training of new trustees

All trustees complete an application form that identifies their key skills and experience, which makes them suitable for the position of trustee. The current trustees provide the following skills:

- Education
- Legal issues
- Finance

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The major risks to which the charity is exposed have been identified, and systems have been established to mitigate them.

Objectives and activities

The objectives and activities of ACT Counselling and Training Services Ltd continue to be aligned with the charity's mission of supporting individuals and communities through the provision of high-quality counselling and psychotherapy education, training and mental health services. ACT provides vocational and professional education and training for individuals wishing to enter or develop within the counselling and psychotherapy profession, with a particular focus on Cognitive Behavioural Therapy. Alongside its education and training activities, ACT provides counselling and psychological therapy services to support individuals experiencing mental health difficulties. Through its education, training, therapeutic services and partnership working, ACT seeks to widen access to counselling and mental health education, contribute to the development of a skilled counselling and psychotherapy workforce, and improve access to psychological support within the wider community.

Achievements and performance

Throughout the reporting period, ACT Counselling and Training Services Ltd continued to undertake a range of activities in furtherance of its charitable purposes, with a particular focus on widening access to counselling and mental health education, reducing financial barriers to training and therapeutic support, and supporting other charitable, statutory and community organisations.

Funded and Subsidised Training

During the year, ACT provided 14 fully funded places on its COSCA Counselling Skills Certificate courses, which normally cost £1,400 per participant. This represents approximately £19,600 of training provided without charge.

Funded places were made available to staff and volunteers from a range of charitable, statutory and community organisations. ACT also provided half-price and other discounted course places to eligible participants, including individuals referred through these organisations and GCU.

Through this provision, ACT aims to widen participation in counselling and mental health education, increase counselling skills and mental health knowledge within frontline and community organisations, and enable access to professional development where cost may otherwise present a barrier.

Free Counselling and Psychological Therapy

ACT continued to provide free psychological therapy through its Counselling Service every Thursday evening. Therapy is delivered by CBT Student Therapists within an appropriate framework of clinical supervision. This service provides members of the public with access to therapeutic support without financial cost being a barrier, while also supporting the development of the future counselling and psychotherapy workforce through supervised clinical practice.

Support for Other Charitable Organisations

ACT continued to support other charitable organisations using its premises. During the year, dedicated room space was provided to one organisation at a substantially reduced annual rental rate. This arrangement supported them in delivering their own charitable activities while reducing the financial burden associated with premises and service delivery.

Public Benefit

Collectively, these activities demonstrate ACT's continued commitment to delivering identifiable public benefit alongside its core education and training activities.

Through funded and subsidised education, free therapeutic support, partnership working and practical support to other organisations, ACT seeks to improve access to counselling and psychological support, increase counselling skills and mental health knowledge within communities and frontline services; widen access to education and professional development; contribute to the development of a skilled counselling and psychotherapy workforce; and support organisations working to improve mental health and wellbeing within the communities they serve.

The Trustees consider these activities to be directly in furtherance of ACT's charitable purposes and reflective of the organisation's commitment to ensuring that its resources are used to generate meaningful benefit for the wider public.

Financial review

During the year, ACT generated total income of £606,383 and incurred total expenditure of £606,454, resulting in a deficit of £71 before the prior-period adjustment of £8,317. The Trustees consider the charity to have maintained a stable financial position during the reporting period, with unrestricted funds of £59,949 held at the year end. The Trustees continue to monitor income, expenditure and financial commitments to support the ongoing sustainability of the charity.

Reserves policy

The Trustees recognise the importance of maintaining an appropriate level of unrestricted reserves to support the financial stability and ongoing sustainability of the charity.

The purpose of holding reserves is to provide ACT Counselling and Training Services Ltd with sufficient financial resilience to meet its core operating commitments, including staffing and premises costs, and to enable the charity to respond to unforeseen reductions in income or unexpected expenditure without adversely affecting the delivery of its charitable activities.

Having considered the nature of the charity's activities, financial commitments and operating model, the Trustees consider a target level of approximately £50,000 to £60,000 in unrestricted reserves to be appropriate.

At 31 December 2025, the charity held unrestricted funds of £59,949. The Trustees are satisfied that the level of reserves at the year end was within the charity's target range.

The level of reserves and the appropriateness of the target will continue to be reviewed by the Trustees on a regular basis, taking account of the charity's financial position, anticipated income, operating commitments and future.

Plans for future periods

The Trustees remain committed to the continued development of ACT Counselling and Training Services Ltd and to ensuring that its activities continue to further the charity's purposes and deliver meaningful public benefit.

Over the forthcoming period, ACT intends to continue developing and strengthening its partnership with Glasgow Caledonian University, building on the opportunities this provides for the delivery and development of high-quality counselling and psychotherapy education.

The charity also plans to develop its education and training portfolio through the introduction of new courses and learning opportunities, responding to the needs of students, practitioners and the wider counselling and mental health sector.

A key priority will be to continue widening access to postgraduate counselling and psychotherapy education. ACT will seek to identify and reduce barriers to participation and promote equality of opportunity for individuals wishing to enter the profession, including continuing to explore opportunities for funded and subsidised access to training where resources permit.

ACT also intends to further develop its Counselling Service, increasing opportunities for members of the community to access appropriate therapeutic support while providing high-quality, supervised clinical learning opportunities for student therapists.

The Trustees recognise that the continued development of the charity is dependent upon its staff and will therefore continue to invest in staff learning, training and professional development, supporting the knowledge, skills and expertise required to maintain and develop the quality of ACT's services.

Alongside these priorities, the Trustees will continue to monitor the charity's financial sustainability and ensure that future development is undertaken responsibly and, in a manner, consistent with ACT's charitable purposes and available resources.

Act Counselling And Training Services Ltd
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report) (continued)
Year ended 31st December 2025

Trustees' responsibilities statement

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' 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 charity trustees to prepare financial statements for each year, which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity 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 charity and, hence, for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies' exemption.

The trustees' annual report was approved on 07.10.2026 and signed on behalf of the board of trustees by:


Ashlie McVey
Trustee

Act Counselling And Training Services Ltd
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report) (continued)
Year ended 31st December 2025

Act Counselling And Training Services Ltd
Company Limited by Guarantee
Statement of Financial Activities
(Including Income and expenditure account)
Year ended 31st December 2025

	Note	2025 Unrestricted funds £	2025 Total funds £	2024 Unrestricted funds £	2024 Total funds £
Income and endowments					
Charitable activities	4	585,285	585,285	260,203	260,203
Other operating income	4	21,098	21,098	-	-
Total income		606,383	606,383	260,203	260,203
Expenditure					
Expenditure on charitable activities	5-6	606,130	606,130	195,413	195,413
Interest payable and similar charges		280	280	-	-
Tax on charitable activities		44	44	13,087	13,087
Total expenditure		606,454	606,454	208,500	208,500
Net (expenditure)/income and net movement in funds		(71)	(71)	51,703	51,703
Prior period adjustment		8,317	8,317	-	-
Reconciliation of funds					
Total funds brought forward		51,703	51,703	-	-
Total funds carried forward	9	59,949	59,949	51,703	51,703

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

Act Counselling And Training Services Ltd
Company Limited by Guarantee
Statement of Financial Position
31st December 2025

	Note	2025	2024
Fixed assets			
Tangible fixed assets	7	3,154	2,974
		3,154	2,974
Current assets			
Cash at bank and in hand		56,394	74,566
Prepayments and accrued income		12,250	-
		68,644	74,566
Creditors: amounts falling due within one year	8	(11,060)	(25,094)
Net current assets		57,584	49,472
Total assets less current liabilities		60,738	52,446
Provision for liabilities		(789)	(743)
Net assets		59,949	51,703
Funds of the charity			
Unrestricted funds		59,949	51,703
Total charity funds	9	59,949	51,703

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime. These financial statements were approved by the board of trustees and authorised for issue on 30/1/2026 and are signed on behalf of the board by:

Ashlie McVey

Ashlie McVey

Trustee

9. Analysis of charitable funds				
Unrestricted funds				
At 1 Jan 2025 £	Prior period adjustment £	Income £	Expenditure £	At 31 Dec 2025 £
51,703	8,317	606,383	(606,454)	59,949
General funds				
Comparative movement in funds				
At 1 Jan 2024 £	Income £	Expenditure £	At 31 Dec 2024 £	
-	260,203	(208,500)	51,703	
General funds				

8. Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	643	11,737
Taxation and social security	6,311	12,344
Other creditors	4,106	1,013
	11,060	25,094

Provision for liabilities

	2025	2024
	£	£
Deferred tax	789	743
	789	743

7. Tangible fixed assets	
	Total £
Cost	3,167
At 1 Jan 2025	
Additions	948
At 31 Dec 2025	4,115
Depreciation	193
At 1 Jan 2025	
Charge for the year	768
At 31 Dec 2025	961
Carrying amount	3,154
At 31 Dec 2025	
At 31 Dec 2024	2,974

6.1. Staff costs (continued)

The number of employees whose remuneration for the year fell within the following bands were:

2024 No.	2025 No.		
		£0 - £9,999	£10,000 - £19,999
3	2		
2	3		

Key Management Personnel

Key management personnel include all persons with authority and responsibility for planning, directing, and controlling the charity's activities. The total compensation paid to key management personnel for services provided to the charity was £42,291 (2024: £5,205).

6.2. Trustee remuneration and expenses

The amount of salary or other remuneration paid during 2025 to Ashlie McVey was £42,291 (2024: £5,205).

Act Counselling And Training Services Ltd
Company Limited by Guarantee
Notes to the Financial Statements (continued)
Year ended 31st December 2025

5. Analysis of costs

2025	2024	
£	£	
396,232	109,218	Direct cost
4,376	4,158	Advertising and promotional costs
32,966	13,350	Rent of premises
-	1,287	Rates on premises
7,259	2,366	Utility charges
1,588	304	Premise cleaning
4,401	1,076	Computer Software, IT consumable
6,189	3,365	Repairs renewals and maintenance
1,323	784	Business insurance
5,100	1,662	Data and telecommunication
2,346	417	Printing and postage
1,440	522	Subscription
768	193	Depreciation
738	1,412	Sundry expenses
351	-	Donations
-	260	Other office cost
8,566	4,400	Accountancy fee
-	10,022	Other legal and professional fees
867	136	Bank charges
280	-	Interest payable and similar charges
474,790	154,932	Total non-staff costs

6. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

2025	2024
£	£
116,509	36,478
Wages and salaries	
800	-
Employers' National Insurance	
9,225	2,695
Temporary Staff	
1,189	490
Staff Training	
2,640	300
Staff Travel	
1,257	518
Entertaining of Staff	
131,620	40,481

The average headcount of employees during the year was 5 (2024: 5).

4. Charitable activities				
	2025		2024	
	Unrestricted funds	Total funds	Unrestricted funds	Total funds
	£	£	£	£
Student course fees and room hire - combined	585,285	585,285	260,203	260,203
Clinical Supervision	21,098	21,098	-	-
	606,383	606,383	260,203	260,203

3. Accounting policies (continued)
Limited by guarantee

The charity is a company limited by guarantee without share capital; each member of the charity has undertaken to contribute an amount not exceeding £1 towards any deficit in the event of the charity being placed in liquidation.

3. Accounting policies (continued)

Fund accounting

Unrestricted funds are funds that, within the bounds of the charitable objectives of the charity, have no restrictions on their use.

Restricted funds are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Incoming resources

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds; it is probable that the income be received and the amount can be measured reliably.

Resources expended

Expenditure

Liabilities are recognised as expenditures as soon as there is a legal or constructive obligation committing the charity to that expenditure; it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

Accounting policies (continued)

Tangible fixed assets Depreciation Policy

Tangible fixed assets are stated at cost less accumulated depreciation and impairment losses. Depreciation is provided, after taking account of any grants receivable, at rates calculated to write off the cost of fixed assets, less the estimated residual value, over their estimated useful lives.

Fixtures & Fittings	25% Reducing Balance
Plant & Machinery	25% Reducing Balance

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Scotland, and a registered charity in Scotland. The address of the registered office is 210 Glasgow Road, Rutherglen, Glasgow, G73 1SA, Scotland.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on a historical cost basis.

The financial statements are prepared in sterling (GBP), which is the functional currency of the entity.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates, and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Revenue Recognition

Revenue is measured at the fair value of the consideration received or receivable. Revenue was reduced for estimated customer returns, rebates, and other similar allowances. Revenue from the sale of goods is recognised when goods are delivered and legal title has passed.

Independent examiner's report on the accounts													
v2													
Charity name													
Act Counselling And Training Services Ltd													
Registered charity number													
SC 053343													
On the accounts of the													
charity for the period													
Set out on pages													
1 - 17													
(remember to include the page numbers of additional sheets)													
Day		Month		Year		to		Day		Month		Year	
01		01		2025				31		12		2025	

Respective responsibilities of trustees and examiner

Basis of independent examiner's statement

Independent examiner's statement

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the view given by the accounts.

In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]

1. which gives me reasonable cause to believe that in any material respect the requirements: to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed**:

Name: Stuart McLaughlin

Relevant professional qualification(s) or body (if any): ICB

Address:

436 Kintaus Drive
Glasgow
G15 7NE

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.
**OSCR will accept digital or typed signatures.

Only complete if the examiner needs to highlight material problems.

Give here brief details of
any items that the
examiner wishes to
disclose

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