

The Association of Chaplaincy in General Practice CIO



Registered Charity 1206229

Rowheath Pavilion, Heath Road, Birmingham B30 1HH

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

for the period¹ ended 31st March 2025

¹ For a definition of 'period' see page 3

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REPORT OF THE TRUSTEES

The Trustees have pleasure in submitting their report together with the financial statements for the period ended 31st March 2025. The financial statements have been prepared in accordance with the Charities Statement of Recommended Practice (Charities SORP FRS 102) as amended by Update Bulletins 1 and 2, Financial Reporting Standard 102 (FRS 102) and the Charities Act 2011.

Although The Association of Chaplaincy in General Practice ("ACGP") has operated for many years, it has previously been a project of The Whole Person Health Trust (charity no 1098671). With the full support of the WPHT Trustees, ACGP registered as a Charitable Incorporated Organisation (CIO) on 15th December 2023. This report and the accounts that form part of it therefore cover the 16 months from that date to 31st March 2025.

1. STRUCTURE, GOVERNANCE AND MANAGEMENT

1.1 Constitution of the CIO and Status

The governing instrument of the CIO is the Constitution dated 15th December 2023. The CIO was registered with the Charity Commission on 15th December 2023 with the number 1206229. The CIO is registered with the Inland Revenue and is exempt from corporation tax under part 10 of the Income tax Act 2007.

1.2 Trustee Body

The trustees who held office during the period and to the date of this report are listed on page 6, Legal and Administrative Information. The initial trustees were appointed for fixed terms of varying length from 1 to 4 years to ensure that their re-appointments are staggered. Each subsequent term is limited to 3 years, with a maximum tenure of 3 terms. All new trustees need to be appointed by the trustee body. Membership of the CIO is restricted to the serving Trustees.

1.3 Trustee induction and training

All new trustees are given information relating to the responsibilities of Trustees and orientation to the work of the CIO in accordance with the Induction process approved by the Trustees.

1.4 Trustee meetings

The Trustees meet a minimum of three times a year to oversee the governance, strategy and policies of the CIO. They have a comprehensive annual programme to ensure that policies and procedures are regularly updated and reviewed. Legal advice is sought when necessary. This meeting is joined by the Company Secretary and the Manager *ex officio*. All meetings are fully recorded with clear decisions and action points.

1.5. Trustees' conflict of interest

A Register of Trustees' Interests is held to ensure that there are no conflicts of interest. This is updated regularly. Related party issues are fully declared in the financial statements. The Trustees have a clear procedure that if there is a potential conflict of interest on any matter, the Trustee with the potential conflict of interest is asked to leave the room and take no part in the debate or decision.

Two of the Trustees provide training services on behalf of the CIO for which they are remunerated. The rates of remuneration are set without their participation by the remaining Trustees in accordance with guidelines provided by the Charity Commission.

1.6 Organisation of the CIO

The operations of the CIO are conducted in accordance with the policies and strategy approved by the Trustees. The Trustees are also actively involved in the running of the CIO to try to keep overheads low. They seek to provide ongoing support to the paid staff.

1.7 Risk Management

The Trustees review risk, including the CIO's financial procedures, on a regular basis and formally review the risk action plan on an annual basis, seeking to ensure all major risks to which the CIO might be exposed are identified, in particular those relating to the operations and finances of the CIO. The Trustees are satisfied that there are systems in place to mitigate the exposure to major risks

1.8 Safeguarding

The Trustees are committed to ensuring that all staff and clients of ACGP are respected and protected through a Safeguarding Process. Our Safeguarding Policy is reviewed annually by the Trustees.

2. OBJECTIVES AND ACTIVITIES

2.1 The Objects of the CIO are:

1. to improve the mental, emotional and spiritual health of those who experience ill health, by providing to them, their family and friends, a chaplaincy service within a primary healthcare or community setting;
2. to advance education by providing training and offering supervision and annual accreditation of chaplaincy practitioners in a primary healthcare or community setting.

The Trustees currently aim to pursue these objects primarily through training chaplains by running both a Foundations Course and ongoing CPD, networking and liaising with other likeminded networks and through other projects, training and conferences which may be appropriate

2.2 Review of the activities of the CIO

The CIO has established itself effectively as a new entity and started to build on its existing reputation and achievements. Its specific achievements this year include:

- **A Successful conference.** In January 2025 ACGP held a conference at the University of Birmingham entitled *HOPE BEARERS – Primary Healthcare Chaplaincy responding to mental health and spiritual needs*. Over 100 people from all over the country attended and the event drew highly positive feedback as well as yielding a financial surplus
- **Ongoing training.** ACGP's extremely successful *Foundations of Primary Healthcare Chaplaincy* online interactive course continues to equip Chaplains with the skills they need to fulfil their role. Building on this ACGP also runs online CPD events to help chaplains further develop their skills.
- **Accreditation.** Annual accreditation and certification is offered to Chaplains practising in Primary healthcare settings. It is designed to maintain high professional standards of practice across the country. It assesses reflective practice and continued professional development; ensures supervision is in place and in addition ensures that the provision of pastoral, and spiritual care offered to clients is of an excellent standard.
- **Database of Evidence-based research.** The ACGP website contains a wide range of links to research into spirituality and healthcare, and the role of chaplaincy in helping to ensure good mental health outcomes for patients.

2.3 Outcomes and Impact

The CIO will implement procedures for monitoring and reviewing the performance of its staff and activities.

A complaints procedure is in place.

2.4 Public Benefit

The Trustees are committed to improving the CIO's practice and ensuring that it delivers public benefit as it fulfils its objectives through the provision of chaplaincy. The Trustees have had regard to the guidance from the Charity Commission on reporting on Public Benefit. The CIO's services are available to all wishing to access them, including those of all faiths or none.

3. ACHIEVEMENTS AND PERFORMANCE

3.1 All the activities we have undertaken during the year have received overwhelmingly positive feedback.

4. FINANCIAL OVERVIEW

4.1 Results

Details of the financial results for the period are given in the Receipts and Payments Account and the Statement of Assets and Liabilities on Page 9 and the accompanying notes on Pages 10-11.

The Trustees are delighted with the progress of the CIO in its initial year. Our performance was strong, with income of £49,308, driven by generous donations. Expenditure was £37,294 and most of this was spent on the cost of the conference. This resulted in a surplus for the year of £12,014. This will be applied in developing our services further during the coming year.

4.2 Going Concern

Having reviewed the level of funds available together with the future projected cashflow, the Trustees have reasonable expectation that the CIO has adequate resources to continue its activities for the current financial year. Accordingly, they continue to adopt the going-concern basis in preparing the financial statements.

4.3 Investment Policy

The CIO has no investments at the moment other than cash held in two accounts with CAF Bank.

4.4 Reserves Policy

The Trustees have set a level of reserves of not less than £1,500.

5. FUTURE DEVELOPMENTS

The Trustees continue to focus on training and assessment in order to maintain excellent standards of practice as the most significant ways of furthering the CIO's aims. Significant fundraising will need to be carried out in order to ensure that this can be achieved.

6. INDEPENDENT EXAMINER

John Caladine FCCA CTA FCIE has been appointed as Independent Examiner.

7. STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Charity law in England and Wales requires the trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charity and of its financial activities for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the policies adopted are in accordance with the appropriate SORP on Accounting by Charities and the Accounting Regulations and with applicable accounting standards, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue.

The Trustees are responsible for keeping proper accounting records which 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 Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

The Trustees declare that they have approved the Trustees' report above.

Signed on behalf of the CIO's Trustees by:

Sarah Giffen (Chair): 

Date: 26/1/26

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Elizabeth Bryson Ross Bryson (appointed 07.02.25) Fiona Collins Sarah Giffen (Chair) Angela Painter (resigned 22.9.25) Helen Watts
Company Secretary	Timothy J Herbert
Registered Office	Rowheath Pavilion, Heath Road, Birmingham B30 1HH
Bankers	CAF Bank Ltd 25 Kings Hill Avenue, Kings Hill, Kent, ME19 4JQ
Independent Examiner	John Caladine FCCA, CTA, FCIE Chantry House, 22 Upperton Road, Eastbourne BN21 1BF
Charity Registration	Registered Charity no 1206229

INDEPENDENT EXAMINERS REPORT

THE ASSOCIATION OF CHAPLIANCY IN GENERAL PRACTICE CIO

FOR THE YEAR ENDED 31 MARCH 2025

Independent examiner's report to the trustees of The Association of Chaplaincy in General Practice CIO
I report to the trustees on my examination of the accounts of The Association of Chaplaincy in General Practice CIO ('the CIO') for the year ended 31 March 2025.

Responsibilities and basis of report

As trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the CIO's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

- accounting records were not kept in accordance with section 130 of the Act; or
- the accounts do not accord with those records.

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



J R Caladine FCCA CTA FCIE

Caladine Limited

Chartered Certified Accountants

Chantry House

22 Upperton Road

Eastbourne

BN21 1BF

Dated: 26 January 2026.....

The Association of Chaplaincy in General Practice CIO

Receipts and Payments Account for the period ended 31st March 2025

		2025			2024		
	Notes	Unrestrict ed funds £	Restricted funds £	Total funds £	Unrestrict ed funds £	Restricted funds £	Total funds £
INCOMING RESOURCES							
Charitable activities	2	13,097	0	13,097	0	0	0
Donations and grants	3	16,377	19,676	36,053	0	0	0
Bank interest		<u>158</u>	<u>0</u>	<u>158</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL INCOMING RESOURCES		29,632	19,676	49,308	0	0	0
OUTGOING RESOURCES							
Charitable activities	4	17,068	19,676	36,744	0	0	0
Cost of generating funds	5	550	0	550	0	0	0
Governance costs		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL OUTGOING RESOURCES		17,618	19,676	37,294	0	0	0
NET SURPLUS (DEFICIT) FOR THE YEAR		12,014	0	12,014	0	0	0
OPENING CASH FUNDS		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
CASH FUNDS CARRIED FORWARD		12,014	0	12,014	0	0	0

The Association of Chaplaincy in General Practice CIO

Statement of Assets and Liabilities as at 31st March 2025

The Charity holds cash assets of £12,014 (2024 =N/A). There are no other assets. The cash assets are all held at the bank and are represented by:

	Notes	2025 £	2025 £	2024 £	2024 £
Represented by:					
Unrestricted funds		12,014		0	
Restricted funds	10	<u>0</u>		<u>0</u>	
TOTAL FUNDS			12,014		0

Signed by Sarah Giffen, Chair of Trustees:

Sarah Giffen

Notes forming part of the Financial Statements for the period ended 31 March 2025

1. Accounting Policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the period.

(a) Basis of accounting: The financial statements have been prepared in accordance with the Charities Statement of Recommended Practice (Charities SORP FRS 102) as amended by Update Bulletins 1 and 2, Financial Reporting Standard 102 (FRS 102) and the Charities Act 2011.

(b) Fund accounting:

- Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the CIO
- Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.
- Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

(c) Incoming resources: All incoming resources are included in the statement of financial activities when the CIO is entitled to, and virtually certain to receive, the income and the amount can be quantified with reasonable accuracy. Income represents gifts and donations, all of which arises within the UK.

2. Charitable activities

Charitable activities income of £13,097 mostly comprised fees paid by conference participants (68%), with fees paid by trainees and people applying for accreditation/certification making up the bulk of the rest.

3. Grants and Donations

	Unrestricted 2025 £	Restricted 2025 £	Total 2025 £	Total 2024 £
Grants from charitable trusts	7,577	4,676	12,253	0
Individual donations	<u>8,800</u>	<u>15,000</u>	<u>23,800</u>	<u>0</u>
TOTAL	16,377	19,676	36,053	0

Several Trusts and individuals gave generously towards our costs. Among the restricted donations were a total of £16,000 for the costs of the conference, £340 for training development and £3,336 for administration costs. All these donations were fully applied during the period. The bulk of individual donations were received anonymously through our account with Stewardship.

4. Total resources expended

	Unrestricted 2025 £	Restricted 2025 £	Total 2025 £	Total 2024 £
Administration	3,642	3,336	6,978	0
Cost of accreditation	288	0	288	0
Cost of conference	7,575	16,000	23,575	0
Cost of training courses	3,060	340	3,400	0
Fundraising	550	0	550	0
Governance and Trustee expenses	0	0	0	0
Legal expenses	0	0	0	0
Office expenses	711	0	711	0
Publicity and printing	0	0	0	0
Staff training and development	44	0	44	0
Travel	0	0	0	0
Website and computing	1,115	0	1,115	0
Miscellaneous	<u>633</u>	<u>0</u>	<u>633</u>	<u>0</u>
TOTAL	17,618	19,676	37,294	0

5. Cost of Generating Funds

£550 was spent on generating funds. These activities relate mainly to preparing funding applications for the conference but in future will also involve fundraising for other developments.

6. Employees

The charity had three part-time self-employed workers during the period (2024: N/A). They were all working in the management and administration of the CIO.

7. Trustees and Related Party Transactions

No Trustees received any remuneration during the period for being Trustees. Two Trustees who provide professional training for our courses were remunerated at a rate set in their absence by the other non-interested Trustees and contracts are on file specifying the terms of remuneration.

Travel costs of £42.97 were reimbursed to Sarah Giffen for attendance at the conference, which is shown in the accounts as conference expenses (2024: N/A). No Trustee or other person related to the CIO had any personal interest in any contract or transaction entered into by the CIO during the period.

8. Taxation

As a charity, ACGP, is exempt from tax on income and gains falling within section 505 of the Income and Corporation Taxes Act 1988 and s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the CIO as it had not commenced trading at the year end.

9. Debtors

There are no debtors.

10. Movements in Restricted Funds

As shown in the Balance Sheet, on 31st March 2025 the CIO held no restricted funds (2024: N/A). Significant restricted gifts were donated during the period but all were fully applied

	Balance 15.12.2023 £	Income 2024/5 £	Expenditure 2024/5 £	Balance c/f 31.3.2025 £
Administration costs	0	3,336	3,336	0
Conference costs	0	16,000	16,000	0
Training development	<u>0</u>	<u>340</u>	<u>340</u>	<u>0</u>
TOTAL	0	19,676	19,676	0