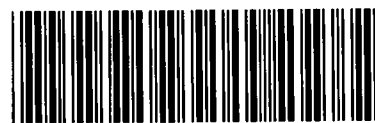


# Annual review and financial statements 2020 to 2021

**British Association for  
Counselling and Psychotherapy**

15 St John's Business Park  
Lutterworth, Leicestershire, LE17 4HB

THURSDAY



\*AAEMEYTC\*

A11

07/10/2021

#209

COMPANIES HOUSE

# Contents

<b>Welcome from the Chair</b>	<b>3</b>
<b>Welcome from the Chief Executive</b>	<b>4</b>
<b>Our philosophy</b>	<b>5</b>
<b>Our strategy</b>	<b>6</b>
<b>Annual review</b>	<b>8</b>
<b>Governance, structure and accountability</b>	<b>32</b>
<b>Streamline Energy and Carbon Reporting (SECR)</b>	<b>34</b>
<b>Quantification and reporting methodology</b>	<b>35</b>
<b>Board of Governors' responsibilities</b>	<b>36</b>
<b>Review of BACP's financial position</b>	<b>38</b>
<b>Strategic report</b>	<b>39</b>
<b>Description of principal risks and uncertainties</b>	<b>40</b>
<b>Independent auditor's report</b>	<b>41</b>
<b>Consolidated statement of financial activities</b>	<b>46</b>
<b>Consolidated balance sheet</b>	<b>47</b>
<b>Balance sheet</b>	<b>48</b>
<b>Consolidated cashflow statement</b>	<b>49</b>
<b>Notes to financial statements</b>	<b>50</b>
<b>Professional advisers</b>	<b>65</b>

## Annual review and financial statements 2020 to 2021

The British Association for Counselling and Psychotherapy is the professional association for members of the counselling professions in the UK.

As well as presenting our Annual review and financial statements, we've also taken this opportunity to outline some of our key achievements during 2020 to 2021.

# Welcome from the Chair



**There is no escaping that this has been a challenging year for all. It's also been a year that has demonstrated to me how our collective strength can be incredibly powerful in these times of gigantic change.**

In spring 2020 we were stopped in our tracks by the magnitude of the COVID-19 pandemic. We all had to adapt and evolve in how we lived and worked. That adaptability continued throughout the 12 months, as changing lockdown and social contact restrictions impacted our livelihoods, relationships and emotions.

For many individuals it may have felt that the past 12 months stood still, while collectively as an Association, we have strived to move forward. Rather than operate from a position of survival mode, we have been both creative and strategic in making decisions to move us towards a more positive future.

We have developed new ways to listen to feedback and incorporate that in to how we act. We have worked hard to respond to members' concerns about the COVID-19 pandemic and gleaned knowledge to help inform the production of guidance, resources, training and events. We have supported our members as they've represented the highest professional and ethical standards, while recognising the majority of our members are coming to terms with working virtually.

We have campaigned tirelessly on our members' behalf to highlight both the vital work they've been doing to support the nation's mental health and the urgent need to invest in counselling in the long-term. This year, we've reached more people through the media than ever before.

**"I believe we have demonstrated to members, partners, policy-makers and the public that we are a relevant and impactful organisation in these unpredictable times. "**

I also know there is much more work to do in further articulating our purpose as well as contributing to societal shifts in attitudes. We will continue our work to promote equity and to value diversity according to our EDI strategy. I'm looking forward to what we can achieve together as we build on the hard work of 2020 and 2021.

**Natalie Bailey**  
Chair of the Association

# Welcome from the **Chief Executive**

**This year's annual report reflects how COVID-19 presented our members, their clients, and our staff with a seismic change in their circumstances that none of us have experienced before.**

I'm proud of how we've continued to anticipate, serve and exceed our members' expectations throughout the past 12 months. I am also hugely proud of how BACP members have adapted to ensure their clients continued to receive the help and support they needed.

In a year when many of us may have felt isolated at times, I've been delighted to see how we've found new ways to make sure our members can still connect virtually, learn from and inspire each other.

From our research conference, held online just six weeks after the first lockdown started, to our two-day student conference that took place virtually as the third lockdown was in its final weeks. These both deserve a special mention as examples of how our community of professionals can remain dynamic and innovative under such challenging and exceptional circumstances.

We've seen how people across the country have increasingly struggled with their mental health and wellbeing. There's never been a more crucial time for there to be better investment in, and access to, counselling and psychotherapy. Our tireless campaigning work has built stronger relationships and ensured our voice has been heard in the corridors of power in service of our members and fundamentally for all their clients.

We will continue representing our members and their clients, in this way, as we leave behind the shadow of the pandemic.

**Hadyn Williams**

Chief Executive Officer



# Our philosophy

---

## Counselling changes lives

Counselling changes not just the lives of individuals, but of families and communities.

Our desire for social justice determines everything we do, and guides our relationship with our members and the public, as well as commissioners and government. It's why we champion the counselling professions as a viable, and increasingly evidence-based choice for people. We know counselling works.

We're alongside our members throughout their careers and put them at the heart of what we do. We aim to understand their needs and support them in making a positive difference to the mental wellbeing of their clients.

We do this by promoting and facilitating research to produce trusted best practice, and by providing a robust framework to ensure the profession follows and adheres to the highest possible standards that protect individuals seeking therapy.

As a result, we help the general public, individuals and commissioners make better, more informed choices about the provision of counselling, and continue to raise the ethical and professional standards of the profession.

## Charitable objectives

As a registered charity, our two key charitable objectives underpin our work, and we use our income and property to promote these aims. These are the objectives that guide us in all of our activities, whether we're providing services to members, commissioning research or campaigning. And they're the principles by which we measure our success.

### **Our charitable objectives are:**

1. to promote and provide education and training for counsellors and psychotherapists working in either professional or voluntary settings, whether full or part time, with a view to raising the standards of the counselling professions for the benefit of the community and in particular for those who are the recipients of counselling or psychotherapy.
2. to inform and educate the public about the contribution that the counselling professions can make generally and particularly in meeting the needs of those whose participation and development in society is impaired by physical or psychological health needs or disability.

# Our strategy

---

**Our 2019 to 2022 strategy makes a firm commitment to work with and for our members, and for the benefit of the public, to build acceptability and credibility of the counselling professions.**

---

1

We will listen to, learn from and work with our members to inform the work of the Association.

2

We will equip our members to be able to work in a fast-changing world, to be able to influence and contribute to the wellbeing of society.

3

We will be the professional home of choice for members and communities of practice, providing relevant services and opportunities to learn, develop and inspire each other.

4

We will further develop confidence in and credibility of the profession by developing and upholding professional and ethical standards, informed by an evidence base.

5

We will campaign for the appropriate provision of counselling and psychotherapy for all members of society, and for opportunities for paid employment of our members. We will champion the skills, competence and contribution of our members to the public, employers, commissioners and policy makers.

6

We will optimise the organisation of BACP to ensure it is flexible, responsive, and capable of resourcing the vision and goals.

**We are BACP  
and counselling  
changes lives.**



# Annual Review

## 1

**We will listen to, learn from and work with our members to inform the work of the Association**

### Key achievements

#### • Listening workshops

A series of monthly listening workshops was launched with a session about our policy and campaigning work. The workshops aim to help us understand what matters most to members, how we can best support them and what changes they want to see from us. We've also set up an internal listening group, which includes staff from all departments. This will continually review feedback and look at how we can incorporate it into the way we work.

#### • Equality, diversity and inclusion

It's clear we need to work together with our members, staff, board of trustees and stakeholders to respond to challenges around equality, diversity and inclusion. Our EDI strategy is in the early stages of development. We've already held a number of events as part of this and announced the formation of a task and finish group, which will be member-led.

#### • Shaping events and CPD content

We held a range of events and put together CPD content based on topics members said they wanted support with. Our 'Working with complex grief' event was developed specifically in response to feedback from members who attended an earlier bereavement event and said they wanted another session, which would give more insight into complex grief, provided a toolkit to take away and also had case study examples.

#### • Supporting the NHS

We received requests from therapists to fast track applications, renewals and reinstatements from counsellors wanting to work for the NHS to support the mental health response to COVID-19. Our membership team processed these requests as a priority to allow members to apply for and take up these roles as soon as possible.



---

**• EAP response**

After receiving a string of enquiries from members relating to changes to their work with Employee Assistance Programmes (EAPs). We were among several organisations to lobby EAPs to ensure therapists affected by the lockdown continued to receive fair and reasonable rates of pay. Our work with EAP provider Health Assured saw them introduce a higher rate for all forms of counselling, whether delivered online or face to face.

---

**• Member surveys**

We sent more than 70 surveys to members in 2020 and received nearly 22,000 responses in return. The results of these have been vital in understanding how we continue to best support our members and work towards our charitable objectives and strategic goals.

---

**• School counselling experts**

An expert reference group was formed for school and college counsellors. The group provides a platform for members to directly influence and drive our children, young people and families policy and campaign agenda, promoting school counselling to a range of stakeholders.

---

**• Remote working consultations**

We engaged and consulted with accredited courses and services, and our approved qualification partners, regarding the development of support and resources in response to the need to move to remote working during COVID-19. This meant training and placements could continue during the pandemic, while also maintaining standards.

---

**• Journals readers' survey**

The findings of a readers' survey helped journal editors understand what articles and topics members enjoyed most, informed future editorial decisions and prompted a redesign of the pages so members were getting the best content possible from their subscriptions.

---

**• Further feedback opportunities**

A 'customer thermometer' has been introduced on our outgoing communications to members. This gives them a chance to let us know whether the content or response to their email has been helpful and can help shape future communications.

---

**• Outbound call project**

We began contacting lapsed members to understand the reasons they did not renew their membership. This will help us to address issues that may lead to members lapsing and to understand any frustrations or concerns.

---

---

# Case study: COVID-19 guidance and resources

**When COVID-19 restrictions came into force, members looked to us for guidance and support during an immensely challenging period. Our team, who were all working from home, quickly developed and delivered a comprehensive suite of resources.**

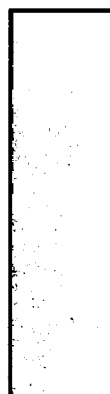
This included our dedicated COVID-19 micro-site; FAQs aimed at practitioners, businesses, counselling services, students and trainers; and collaborations with external partners such as The Open University to bring specialist knowledge, insight and resources to our members. Much of this content was informed by the queries and concerns that were raised by members through our ethics and customer services team, via social media, and other contact points.

We responded particularly promptly at the start of the pandemic to survey members about the impact on their work, and the responses helped us develop appropriate resources and services too.

We also connected with training courses and services to further understand their experiences and what guidance they needed from us.

This continued throughout the year to support members on a range of issues that were important to them – from whether they could return to face-to-face therapy, access vaccinations, apply for grants or take their therapy sessions outdoors.

Much of the work involving incorporating members' feedback into our resources was guided by the Member and Public COVID-19 Response (MaPCoR) committee – made up of staff from across different departments. And we were honoured that this project was shortlisted for Best Member Support During COVID-19 category at the Association Awards UK 2020.





## Member's view

**Shira Baram is co-chair of our school-based counselling expert reference group and works for a charity in Tameside offering children and young people counselling in schools and the community, and in private practice.**

**"I feel so passionate about the importance of accessibility and providing children and young people with a choice as to where they can access counselling, and highlighting the benefits for them and their families, as well as the challenges faced by counsellors working in schools.**

**When BACP's Children, Young People and Families Lead Jo Holmes asked at a webinar for people interested in getting involved in the expert reference group, I immediately emailed her. At a meeting in October, Jo outlined the objectives and how we would help BACP raise the profile and promote this vital area. There was a buzz and an enthusiasm from everyone.**

**Niki Gibbs and I stepped forward to act as co-chairs of the ERG. It feels very exciting to be working with other passionate individuals who work with children, young people and families. What I also love is the fact that we have membership from across the UK as well as primary, secondary, colleges and other providers. The great thing about the ERG is everyone has the opportunity to speak, share their experiences and best practice and discuss ways we can increase awareness."**

## In numbers

28,000

calls



Our customer services team answered 28,000 calls and responded to more than 30,000 emails.



30,000

email responses

Our COVID-19 guidance web pages received more than

697,000

page views

9,103

members completed our survey asking them for their views on the Professional Standards Authority's accredited registers programme. This helped inform our response to the PSA's consultation.

## Next step

*Our focus will be on holding further listening workshops and enhancing how we gather member feedback that will help shape our future activities.*



**We will equip our members to be able to work in a fast-changing world, to be able to influence and contribute to the wellbeing of society**

## Key achievements

### • Online and phone therapy

A revised version of our Online and Phone Therapy Framework was published to support members' practice and training. It was updated in recognition of how the COVID-19 pandemic had meant the majority of members had moved to online or phone counselling. We're now starting a further review of the evidence base to ensure the framework is underpinned by contemporary research.

---

### • Virtual events

We moved our entire events programme online, meaning we were still able to support members in their practice with a variety of virtual workshops and conferences. These received positive feedback and ensured continued growth and development for our members. The online programme also increased accessibility to our events as members did not have to travel.

---

### • CPD hub

We saw a huge annual growth in the popularity of our CPD hub, with more than 13,000 members benefiting from over 250 hours of content. A total of 72 hours of extra content was added in 2020 to 2021.

---



---

**• Online training standards**

Working with training providers and other professional bodies, we determined standards for online training, online and phone therapy placements and also the requirements for assessing face-to-face competence during the pandemic.

---

**• COVID-19 impact on BAME communities**

In response to the disproportionate effect that COVID-19 has had on Black, Asian and Minority Ethnic (BAME) communities, we held a webinar exploring how the counselling profession can learn and respond to this. It also discussed the culturally appropriate therapeutic needs of BAME communities.

---

**• Competence frameworks**

We developed and published competence frameworks on workplace counselling, supervision and counselling skills. These support members in specific areas of their work. Members can use the frameworks to map their existing competences to identify areas for development.

---

**• Ethics support**

Our ethics officers and consultants responded to more than 3,000 member queries in 12 months. These included a new range of COVID-19 ethical queries that had never come up before.

---

**• Modules reviewed**

We reviewed 15 Counselling MindEd modules. The modules are a free, interactive e-learning resource for counsellors. There were 24,141 launches of these modules in the past 12 months.

---

## Annual review



### Member's view

Ellie Stokes is a second-year trainee children and young people counsellor studying at the University of Northampton. She attended our online student conference in February 2021.

**"This is the first time I've been to a BACP conference and it certainly didn't disappoint. I was wondering what it would be like to attend such a big conference in our current climate albeit virtually. But BACP made it feel like home from home. I loved the chat feature - I really felt like I was part of a community. And having the two channel strands, meant that I could listen to whichever channel was most useful for me. I think though what I really took away from the day was the feeling of togetherness and the immense amount of support that BACP has to offer. To me, it's become more than just an organisation, it's become like an extended counselling family."**

### Case study: Open University online counselling primer course

The onset of the COVID-19 pandemic saw an overwhelming majority of our members moving their practices and work online. Face-to-face counselling was neither possible nor safe. But for some this was their first experience of working with clients online. We knew they needed support to be able to move their services online – and quickly.

We worked with The Open University to produce a free course on online counselling for our members. The course aimed to provide advice and guidance on how to offer technology-based counselling safely and effectively.

It was launched in the middle of April - just a few weeks after lockdown began. Within a week more than 2,500 people had taken part in the course. Some 500 of these had completed all sections of the course and passed the assessment.

The course helped members to understand the range of technology-based counselling types; be aware of key technological, legal, ethical and clinical considerations for safe and effective online counselling; have sound knowledge and critical understanding of key concepts relevant to online counselling; and reflect on the meaning of their own opinions, experiences and use of digital communication technologies in terms of online counselling practice.

The course was never intended to substitute full-length training. But crucially it provided members with a quick and accessible way of boosting their knowledge and confidence in online counselling at a time when they needed this training more than ever before.

---

## In numbers

We held

94 'virtual' events

These were attended online by more than 16,500 people.

---

1,000

individual accreditation applications were processed.

---

95,000 downloads

Our Ethical Framework and Good Practice in Action resources have been downloaded more than 95,000 times.

---

## Next step

*We'll be launching a new online learning centre for members that will provide a home for CPD resources. This will support members in their professional development with a greater range of high-quality resources and increased functionality.*



**We will be the professional home of choice for members and communities of practice, providing relevant services and opportunities to learn, develop and inspire each other**



## Key achievements

### • Private practice toolkit

We worked with our Private Practice division to compile a toolkit of resources to support members with all aspects of setting up, managing, developing and working in a private practice. The launch of this was brought forward to help members cope with the impact of the pandemic. The toolkit was reviewed more than 25,000 times in its first six months.

### • Free online journals

We gave all our members free online subscriptions to our divisional journals to support their learning, research and CPD. This means they can access the current issue and more than 10 years' worth of archived content. Online subscriptions increased six-fold since this was introduced in April.

### • Directory improvements

We introduced the largest suite of improvements to the directory in three years, including improved search functionality, the addition of therapists' photos to the mobile platform, enhanced security and more information within each listing.

### • Staying Connected

Instead of taking our popular Making Connections events on the road around the UK, COVID-19 restrictions meant we re-launched the series as online-only 'Staying Connected' days. It meant more members were able to attend and hear keynote speakers, watch attendees' two-minute platforms, network with each other and take part in virtual roundtable sessions on key topics.

### • Social media engagement

We've enhanced our social media presence so we can better respond to questions and comments, celebrate our members' successes and also use these channels to help educate and inform the public about how counselling changes lives.





---

#### • Supporting research

We've launched a postgraduate researcher forum, which brings together people who are considering or undertaking PhDs in order to offer support and help them develop research skills. We've been able to offer members a suite of resources to further support them with their research activity - including a PhD membership fee-waiver scheme and a research ethics event.

---

#### • Social media guidance

Working in collaboration with our Private Practice division executive committee, we updated our social media guidance for members. This document aims to remind members of their professional responsibilities as therapists using social media, but also support them if they face difficult situations through these channels.

---

#### • Members' voices

We started featuring blogs on our website so members can share their experiences, learn from and inspire each other. The variety of subjects covered have included coping in private practice during lockdown, working with multilingual clients, the therapeutic role of animals, and getting involved in research.

---

#### • Older clients workshops

Members of our Older People Expert Reference Group delivered a series of workshops on their work with older clients as part of an online CPD event for members.

### Case study: Research Conference

**Our annual Research Conference is always one of the highlights of the year bringing together academics, practitioners and students for two days of inspiring talks and presentations celebrating counselling research.**

But this year the event was put in doubt when COVID-19 restrictions meant it couldn't take place in its original format. But our CPD, events and research teams pulled out all the stops to turn the flagship physical conference into an online one-day event just six weeks after the national coronavirus lockdown on March 23.

It even scooped the prize for Best Online Conference at the Association Awards UK 2020.

The conference, called Keeping clients at the centre, brought together live and webcast elements and achieved huge member engagement. Members were able to choose from a range of presentations, submit questions to hosts and network with other practitioners in our chatroom.

There was also a research poster exhibition and a chance for attendees to explore a collection of papers from counselling and psychotherapy research focusing on clients' experiences and perspectives on research.

It was free to attend and attracted just under 1,000 delegates, with an on-demand service running until the end of August. In total, more than 2,000 people watched it online, meaning it had a 400% increase in engagement from the previous year's event.

At the Association Awards UK, the judges said:

**“Very impressed this was turned around in just six weeks. A huge success for the organisation, pulling together the relevant teams across the business to support members in their practice during the pandemic.”**





## Member's view

Gaz Binstead sits on the Private Practice executive committee, and is divisional lead on the Private practice toolkit. She is an integrative counsellor, mindfulness-based psychotherapist, and supervisor.

"The BACP Private practice toolkit is an exciting joint venture between our division and the Membership Services team that seeks to 'fill in the gaps' for practitioners looking for support, learning and development in building their private practices. This is a project that I am really passionate about.

There are over 30,000 BACP members working in private practice, and many seek out support in this niche area via workshops and clubs, which focus on building successful practice. My utmost belief has always been that it is vital that this information is more accessible, and that support for private practitioners 'working on the ground' is directly available from people's membership bodies - hence, why the creation of this toolkit has been such an important piece of work.

The toolkit includes lots of articles, written documents and guidelines. There are also resources relevant to the more seasoned private practitioner. The material is laid out in an 'easy to access' way, to support members in whatever stage they are at in their careers.

This is an organic project that will be expanding this year, and I'm really excited about how it will develop in the future."

## In numbers

# 7,000



7,000 new member subscriptions to our free online divisional journals, and these have been viewed over 570,000 times - two and a half times more than 2019.

## We advertised over

# 500 New Jobs

Our Jobs Board advertised more than 500 employment opportunities to our members across the UK.

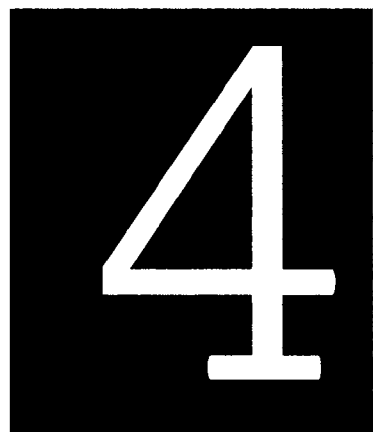
# 75%



of members say we keep them informed about issues within the profession and how they affect them, according to our 2020 membership survey.

## Next step

We're launching a project to refresh our website and will be developing further resources for the Private practice toolkit.



## We will further develop confidence in and credibility of the profession by developing and upholding professional and ethical standards, informed by an evidence base

### Key achievements

#### • SCoPEd

We've enhanced opportunities for members to engage with the SCoPEd project, following the publication of the latest iteration of the draft framework in July. The project aims to agree a shared, evidence-based competence framework for the training and practice standards for counselling and psychotherapy. The updated framework includes a number of changes prompted by member feedback from the first SCoPEd member consultation. After its publication, members were invited to complete a questionnaire giving their views. There was also an opportunity to take part in a bulletin board and join online discussions about the framework. Our project team have featured in video question and answer sessions and podcasts, and we've increased coverage of the project across all our member communications channels. The project group has also increased from three to seven partner organisations. It now comprises of BACP, The British Psychoanalytic Council (BPC), United

Kingdom Council for Psychotherapy (UKCP); Association of Christian Counsellors (ACC), The Association of Child Psychotherapists (ACP), The Human Givens Institute (HGI) and The National Counselling Society (NCS).

---

#### • School counselling research

The findings of a large-scale research project into the effectiveness of school-based humanistic counselling were published in *The Lancet: Child and Adolescent Health*. The study was led by the University of Roehampton in collaboration with our research team. We've also been doing research into the impact of COVID-19 on the provision of school-based counselling.

---

#### • AdaPT project

We extended our AdaPT project to include more members and to run until 2022. The project offers free access to an online system that supports members' use of research measures in their practice with clients, and also, with the appropriate consent, allows them to share these data with us for analysis.

---



---

#### • Practitioner qualification

We worked with the Counselling and Psychotherapy Central Awarding Body (CPCAB) to develop a practitioner qualification that meets the high standards of both organisations. The joint award gives students a more straightforward route on to our register once they complete their training.

---

#### • Good Practice in Action

We published nine new Good Practice in Action (GPiA) resources focusing on issues in practice – including charging for services; race, religion and belief; accountability; candour; four-way contracting; unhealthy dependency; self-disclosure; recognising and managing attraction; and working with domestic abuse. We also updated 62 GPiA resources and produced two new Good Practice across the Counselling Professions resources on working with disability and what works in counselling and psychotherapy.

---

#### • Published research

Members of our research team have ensured our work reaches the largest possible audience and has the greatest impact, with several papers published in peer-reviewed academic journals. These include research on school counselling, university counselling and access of older people to third sector counselling services.

---

#### • Get help

Our Ask Kathleen service was relaunched as Get help with counselling concerns. The refreshed service aims to help us reach more members of the public when they search online about what to do if they have a concern about their therapist. We wanted to make it clearer about what the service does.

---

#### • Virtual complaints hearings

With COVID-19 restrictions in place, we began conducting the initial stages of our complaints process virtually, rather than with face-to-face hearings. This was straight forward as no member or complainant attended these sessions. This enabled us to assess complaints which met the test for a hearing and to reject and close those that did not.

---

#### • Register audit

A total of 755 members were asked to take part in our register audit. 99% passed on their first attempt. We also introduced some flexibility in deadlines as some members had difficulty obtaining information needed owing to COVID-19, and 81 extensions were granted. We audit 2% of our registrants annually to check they're meeting the terms and conditions of registration.

---

#### • Public protection report

Our public protection committee published its public protection strategy in December, followed by the first public protection committee annual report in March, which provided details of the register's activities in 2020. It highlighted key statistics and insights and explained the steps we take to protect members of the public and ensure our members and registrants meet our standards.

---

## Annual review



## Member's view

**Daniela Lourenco is a psychoanalytic psychotherapist based in south west London who works in private practice, primary schools and in higher education settings**

**"I joined the AdaPT Project at the beginning of 2020, and it has been an asset to my private practice. The platform is very easy to navigate and the support offered by the team has been excellent.**

**The platform offers a wide range of outcome measures for adults and young people and has helped me to assess my clients' needs and levels of risk. It facilitates regular reviews and helps practitioner and client to keep track of the therapeutic task, its objectives and desired outcomes. The system also offers several tools to collect clients' feedback about their experience of therapy.**

**I have received very positive feedback from clients, especially young people, who I think expect to see results more concretely. In addition to the variety of outcome measures available, the platform stores clients' details securely, it is encrypted and GDPR compliant.**

**By joining the AdaPT Project I now have a better understanding about the importance of outcome measures for research purposes and the credibility of our profession."**

## Case study: PRaCTICED

Results from the largest randomized controlled trial to date of Person-Centred Experiential Therapy (PCET) – also known as Counselling for Depression (CfD) and Person-Centred Experiential Counselling for Depression (PCE-CfD) – found no evidence of any meaningful differences between it and cognitive behavioural therapy as delivered in Improving Access to Psychological Therapies (IAPT) services provided by the NHS in England when tested at either six months after entering the trial or at the end of treatment.

The trial, led by a research group at the University of Sheffield and funded by BACP, was published in The Lancet Psychiatry.

The results of the trial – known as PRaCTICED – further strengthen the evidence base for the effectiveness of counselling as we continue to lobby the National Institute for Health and Care Excellence (NICE) to recommend a wider choice of talking therapies for mental health conditions.

It also gives stronger evidence for NICE to recommend PCET, as a frontline intervention on the same basis as CBT, for patients accessing IAPT services in England; in turn increasing the number of opportunities for counsellors to work within the NHS delivering these services.

---

The findings will also help us to demonstrate to NHS England, Health Education England and service commissioners that counselling needs to play a greater role in their choice of interventions.

Our Head of Research, Dr Clare Symons said:

**“The PRaCTICED trial findings support our campaigning for patients and clients to have a better choice of treatment and show that there is no reason why PCET should not be offered on an equal basis as a front-line intervention.”**

---

## In numbers

# 95%

of our members rate setting standards for the professions and client protection as important work, according to our 2020 membership survey.

---

We ran

# 3,341

Certificate of Proficiency assessments.

---

We responded to

# 1,382

concerns from the public through our Get help with counselling concerns service. (previously known as Ask Kathleen).

---

## Next step

*We'll be developing a new suite of materials and resources to support members with research, and will be consulting them to find out what research they think we should prioritise.*



**We will campaign for the appropriate provision of counselling and psychotherapy for all members of society, and for opportunities for paid employment of our members. We will champion the skills, competence and contribution of our members to the public, employers, commissioners and policy-makers**

## Key achievements

### • School counselling campaign

More than 4,000 people wrote to their MPs to put pressure on the Chancellor of the Exchequer to consider funding school and college counselling as part of the comprehensive spending review (CSR). Of the 97 responses we saw from MPs, 85 committed to write to the Chancellor to call for this to be included within the CSR. The campaign has also prompted multiple oral questions in parliament, including from Shadow Mental Health Minister, Rosena Allin-Khan MP. Jon Trickett, Labour MP for Hemsworth, also tabled an early day motion calling for funding for school counselling services, which has been supported by 36 MPs from across a range of parties. Although in the end school counselling did not feature in the

comprehensive spending review, we built strong political relationships to take our campaign forward to fight for parity in England with the other UK nations.

---

### • Paid employment

We've engaged with organisations across the public, private and third sectors to promote the value of counselling and helped create new paid employment opportunities. Successes include securing at least 20 new jobs for our members at EAP Red Umbrella; and working with the Royal Agricultural Benevolent Institution (RABI) to help shape their investment in a new counselling service for agricultural workers that led to employment and training opportunities for our members.

---





---

#### • Making the headlines

We started working with an agency on the national media campaign to champion the expertise of our members and signpost the public to them if they need counselling support. This is in addition to our day-to-day work with journalists, which has resulted in media coverage of BACP and our members reaching 327 million people in 2020 and 2021.

---

#### • Google advertising

Our ongoing Google AdWords campaign helped steer people who were searching on the internet about counselling or mental health to our website, directory and our members.

---

#### • Bereavement support

During the early stages of the pandemic we worked with our strategic partner Cruse Bereavement Care to incorporate a joint call for comprehensive bereavement support into our COVID-19 campaign.

---

#### • Promoting talking therapies

Working in partnership with older people's charities Age UK and Independent Age, we supported IAPT guidance and a research report promoting the value of talking therapies to older adults. And as part of the project group for The Campaign To End Loneliness's report into the psychological aspects of loneliness, we articulated the value of talking therapies as an important part of combatting chronic loneliness.

---

#### • Breaking barriers

We helped secure the launch of a project with Health Education England and NHS England that focuses on identifying and tackling the barriers preventing counsellors and psychotherapists finding more employment opportunities within the NHS.

---

#### • Job alerts

We introduced a 10% discount to organisational members for adverts on our jobs board, which increased the visibility of the service to these organisations and added value to membership. We also reached 10,000 subscribed members on our weekly jobs alert email giving more members the opportunity to view available jobs.

---

#### • Election preparations

Ahead of the Holyrood and Senedd Cymru election in Scotland and Wales in May 2021, we worked with key partners and political parties in both nations on manifesto content to help us further extend our influence.

---

#### • Northern Ireland strategy

We've been invited by the Department of Health to sit on a range of working groups that will influence the implementation of Northern Ireland's 10 Year Mental Health Strategy. Northern Ireland Mental Health Champion Professor Siobhan O'Neill agreed to support our call for greater visibility of counselling in the strategy so it reflects the important contribution our members make to supporting the mental health of the nation.

---



## Annual review

---

### Case study: COVID-19 campaign

**When COVID-19 struck it quickly became apparent that the pandemic was to have far-reaching impacts on people's mental health, as well as their physical health. Bereavement, trauma, anxiety, loneliness, depression and isolation were just a few of these consequences. We had to ensure that counselling and psychotherapy would play a key role in the mental health response to the pandemic.**

Our COVID-19 campaign has been a key focus of our policy and public affairs work over the past year. It aims to champion the role of the counselling professions and ensure the most vulnerable are given access to counselling and psychotherapy across the four nations.

We moved rapidly during the first lockdown to bring together a coalition of 27 key organisations comprising professional bodies, campaign groups, mental health support providers and think tanks to amplify our voice to secure change. This has been successful in helping influence each of the governments to drive forward clear action plans to ensure mental health support is central to the COVID-19 response and to promote greater awareness of available support.

We were delighted that more than 12,000 members signed our petition. We've also had significant success in securing support from the shadow frontbench teams in the UK Parliament and across all the governments and parties in the four nations. But we know there's still more to do. We're stepping up our campaign in 2021, building on the excellent coalition of support we've established over the past year.



## Member's view

Rachel Johnston is a BACP-accredited counsellor and clinical supervisor. She is vice-chair of the BACP Healthcare Executive and director of Connect2 Counselling, a community interest company.

**"The long-awaited Mental Health Strategy 2021-2031 is now in the consultation process. Decisions made will have a major impact on all of us and future generations in Northern Ireland. Counsellors experience first-hand the plight of people who are worn down by the inadequacy of services and many encounter attitudes from professionals and protocols within institutions that leave them feeling unheard, voiceless and de-humanised. It might be said that counsellors face a parallel process. We are so busy working on the ground that we too have become voiceless and therefore need advocacy. Steve Mulligan, Four Nations Lead, and Jeremy Bacon, Third Sector Lead, are already working with us in Northern Ireland. They have an opportunity to participate in a consultative role with government, and members can actively engage with them to advocate for our clients. Hopefully government will listen, and counselling services will receive the recognition they deserve."**

## In numbers

Media coverage of BACP reached more than

327  
million  
people

More than

11,900



people signed a petition supporting our COVID-19 campaign.

Nearly

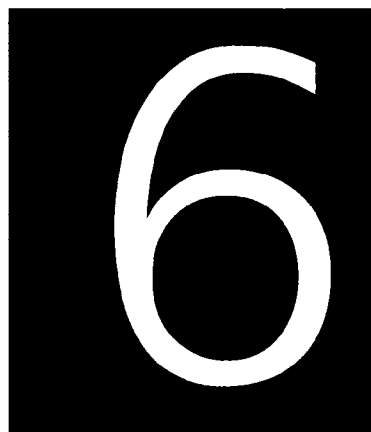
4,200



letters were written to MPs calling for a paid counsellor in every secondary school as part of our campaign.

## Next step

*We'll be stepping up our Counselling Changes Lives media campaign to secure national coverage about counselling, how it can help people and signpost those in need to our members.*



**We will optimise the organisation of BACP to ensure it is flexible, responsive, and capable of resourcing the vision and goals**

## Key achievements

### • Better customer service experience

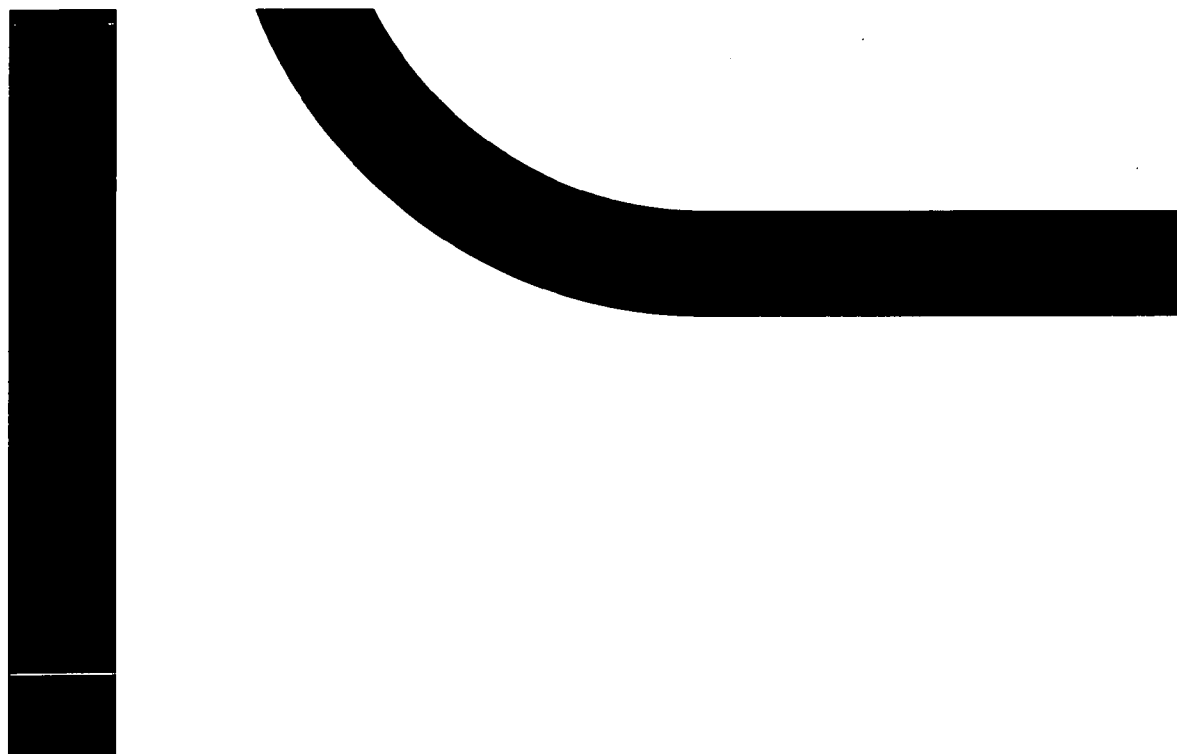
We rolled out a new telephone system across our Customer Services team aiming to create the best possible experience for members contacting us. This has meant we're able to increase the number of external calls we can support at once, especially while working remotely. It's helped us improve the rate at which calls to the main Customer Services line are answered and the efficiency with which they are dealt. The use of technology, such as call recording and call reporting, are proven methods that will increase productivity within the Customer Services team and also aims to raise member satisfaction by promoting consistency in our interactions and offering a more efficient and reliable service.

### • Project delivery

Our programme board, which ensures projects that directly improve our membership proposition are prioritised, has gone from strength to strength. As we've delivered more dedicated projects we've seen an increase in tenders, third-party contracts and checks, such as GDPR. We've maintained the highest levels of compliance throughout and ensured these projects have been effectively resourced and supported. We've managed large and small projects with clear focus, direction and attention to detail, and made sure they've remained on track during challenging times.

### • Media training

We've invested in media training for senior managers and our Board of Governors to support our work promoting counselling in the media and to the public.



---

- **Enabling home working**

Our business continuity plan swung into action when all our staff had to move to home working. Our planning and investment in technology meant that we were able to keep all areas of the business functioning throughout the pandemic. We've continued to invest in tools and technology throughout the year to support remote working – and consequently ensured all our staff can work effectively and can continue to support members.

---

- **Database updates**

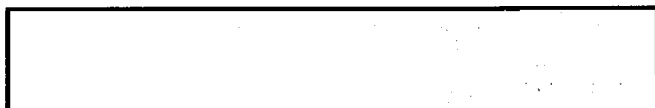
We've continued to roll out updates to our membership database system to increase efficiency and enhance our member services and information management.

---

---

## Next steps

*As we emerge from the third lockdown and staff return to the office, we are working hard to ensure that we can retain and build upon the positives associated with remote working, the use of new technologies and new ways of working.*



# Designated funds

---

**We've identified a number of important projects that we want to carry out to help us further achieve our charitable objectives and which would draw on funding from our financial reserves.**

**We've designated £1.3 million towards these specific high-profile and long-term pieces of work so we can show how we're actively working to strengthen our purpose as a registered charity. This section of our annual report gives some more details about these potential projects.**

## Equality, Diversity and Inclusion

Our emerging EDI strategy is a critical element of our overall strategy.

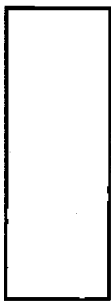
Resources have already been allocated internally, a steering group established, and some events have already taken place to signal our commitment to this area of work, especially in the wake of the Black Lives Matter movement.

Responsibility for the overall strategy is held by the Head of Stakeholder Relations who has recruited a member-led task and finish group with extensive knowledge of equality, diversity and inclusion. This group, which first met in April, will support and develop the strategy, as well as identifying and implementing the best way of achieving its aims and objectives.

This project is now underway and some broad, potential areas for exploration and funding have been identified and are being developed.

### **These include:**

- Internal project management to oversee the overall project development and workplans.
- External resources and expertise to explore and establish a sustainable source of funding to support widening inclusion of those from disadvantaged groups into training as well as supporting them to have the means to progress, such as bursaries. The fund would include direct seed corn funding from reserves as well as commissioning expertise on establishing an external source of funding on a long-term sustainable model.
- Currently undetermined additional support for those from disadvantaged groups to ensure greater diversity and opportunity for our members; for instance, mentoring.



## Increasing access to accredited membership

Designated funds will be used to undertake a full review of the individual accreditation scheme.

This review will have a particular focus on removing barriers that prevent members from achieving accredited status. We recently carried out a survey of registered members to gain a better understanding of the barriers to accreditation. The findings from this survey will help us to develop a package of different support mechanisms to increase accessibility to accreditation. Our aim is to enable members who currently feel excluded from the scheme to become accredited if they choose to do so.

### **These include:**

- Making accreditation more affordable for members with financial constraints
- Mechanisms to increase accessibility for members with learning difficulties, disabilities or who are neurodivergent
- Improving our suite of accreditation resources
- Introduction of focused support services to help members who are completing their application.

## Research

Following on from the results of our PRaCTICED trial, we need to ensure that funding is available so that we can support a research study or programme of work of a similarly high impact within our field. Work is currently underway to identify the most relevant and appropriate research area, which would make a significant contribution within the counselling professions. We are looking to support research projects, which would potentially add to the evidence base to support opportunities for our members, and which would not otherwise be possible without support from our designated funds.

# Governance, structure and accountability

Our Governors are elected or appointed to oversee our strategic direction and the management of the Association. Representing and accountable to our members, their role is to provide strong leadership, enhance our decision-making and to make sure that we achieve our objectives.

The Board of Governors consists of up to seven Governors elected by our members, and up to five Governors appointed by the Board. The Board appoints the Chair and the Deputy Chair from the elected Governors. The Board convenes up to four times each year.

New Governors serve for a term of four years and may serve one further term of four years. Elected and appointed Governors will be announced at, and terms will commence from, the Annual General Meeting. The AGM takes place between September and December each year.

The election of Governors is supervised by an external organisation appointed by our President. Below is a list of our Governors during the year, along with the other committees they were members of:

Governor	Period of Office	Governance Committee role
<b>Natalie Bailey</b> Chair	Elected 24/11/16 Elected Chair 7/11/19	Remuneration and Governance – Chair (from 7/11/19)
<b>Caryl Sibbett</b> Deputy Chair (until 4/12/20)	Elected 14/11/11 Re-elected 21/11/14 Re-elected 16/11/17 Elected Deputy Chair 16/11/17	Remuneration and Governance – Committee member Membership and Professional Standards – Committee member
<b>Mhairi Thurston</b> (until 4/12/20)	Elected 14/11/11 Re-elected 21/11/14 Re-elected 16/11/17	Research Committee – Chair
<b>Vanessa Stirum</b>	Co-opted 4/3/16 Appointed 24/11/16 Re-appointed 7/11/2019	Audit, Risk and Performance – Chair Remuneration and Governance – Committee member
<b>Andrew Kinder</b> (until 4/12/20)	Co-opted 24/3/17 Appointed 16/11/17	
<b>Una Cavanagh</b> (until 5/11/20)	Elected 16/11/17	Membership and Professional Standards – Chair
<b>Julie May</b>	Elected 16/11/18	
<b>Val Elliott</b> (until 2/8/2021)	Co-opted 01/06/2018 Appointed 16/11/18	Finance and Policy – Chair
<b>Moirra Sibbald</b> (until 30/7/2021)	Co-opted 01/06/2018 Appointed 16/11/18	Public Protection – Chair Remuneration and Governance – Committee member
<b>Heather Roberts</b> (until 30/7/2021)	Elected 7/11/19	Remuneration and Governance – Committee member
<b>Neela Masani</b> (until 30/7/2021)	Elected 7/11/19	
<b>Sekinat Adima</b>	Elected 4/12/20	
<b>Michael Golding</b>	Elected 4/12/20	
<b>Kate Smith</b>	Elected 4/12/20	



All elected Governors must be BACP members. Appointments to the Board are made to provide the skills and expertise considered necessary to achieve our strategic aims.

The Board may also co-opt up to two members with the relevant skills and experience to fill any vacancies that may arise.

On appointment, each Governor completes a register of interests and a confidentiality agreement. They're provided with a Governor Handbook that includes the Articles of Association, Standing Orders of the Association, policies and procedures on issues relevant to the role, alongside best practice guides. All new Governors meet with the Chair and the Chief Executive and an induction meeting with senior staff. Their training needs are regularly assessed and met.

## BACP Presidents

President	Vice Presidents
<b>David Weaver</b>	<b>Professor Dame Sue Bailey</b> <b>Luciana Berger</b> <b>Jabeer Butt OBE</b> <b>John Cowley</b> <b>Nancy Rowland</b> <b>Julia Samuel MBE</b>

# Streamline Energy and Carbon Reporting (SECR)

The Association is not legally required to follow the streamlined energy and carbon reporting requirements due to our company size. We are voluntarily providing this information to reflect our commitment to minimising our carbon footprint and becoming carbon neutral in the medium term.

The Association operates from 2 offices. Both Offices are heated by electricity which is purchased. The Association does not own any vehicles. Any member of staff can claim mileage as a business expense if they use their car for a relevant business journey. Though not employed by the Association, we have included mileage claimed by BACP Trustees and committee members.

Energy Source		Consumption K Wh	Emissions tCO <sub>2</sub> e
<b>Scope 1</b>	Gas\Oil etc	n/a	-
	Company Cars	n/a	-
<b>Scope 2</b>	Electricity	122752	28.618
<b>Scope 3</b>	Transport - Air	n/a	0.000
	Transport - Rail	n/a	0.026
	Transport - Car	n/a	0.184
	Transmission & Distribution of Electricity	122752	2.461
	Water Treatment	n/a	0.438
<b>Total</b>		<b>122752</b>	<b>31.728</b>
<b>Full time equivalent staff ("FTE")</b>			<b>108</b>
Intensity ratio (tCO <sub>2</sub> e per FTE)			0.294

# Quantification and reporting methodology

The UK Government's environmental reporting guidance on how to measure and report greenhouse gas emissions has been used, along with the government provided GHG reporting conversion factors for 2020.

The financial control approach has been used to define the scope boundary. The reporting period is 1 April 2020 to 31 March 2021, aligning with the financial year.

## Intensity measurement

The chosen intensity measurement ratio is the total gross emissions in metric tonnes CO<sub>2</sub>e per FTE member of staff.

## Energy Efficiency Actions

The Association is actively looking to reduce its energy consumption and associated greenhouse gas emissions.

The Association is proactively looking after the environment and is striving to become more energy conscious by reducing carbon emissions and through commitment to its energy efficiency actions.

We have recently switched our electricity to a renewable tariff, which will reduce our carbon footprint next year.

GHG protocol scope	Definition
<b>Scope 1 (Direct) GHG emissions</b>	These include emissions from activities owned or controlled by your organisation that release emissions into the atmosphere. They are direct emissions. Examples of Scope 1 emissions include emissions from combustion in owned or controlled boilers, furnaces, vehicles; emissions from chemical production in owned or controlled process equipment.
<b>Scope 2 (Energy indirect) emissions</b>	These include emissions released into the atmosphere associated with your consumption of purchased electricity, heat, steam and cooling. These are indirect emissions that are a consequence of your organisation's activities, but which occur at sources you do not own or control.
<b>Scope 3 (Other indirect) emissions</b>	Emissions that are a consequence of your actions, which occur at sources which you do not own or control and which are not classed as Scope 2 emissions. Examples of Scope 3 emissions are business travel by means not owned or controlled by your organisation, waste disposal which is not owned or controlled, or purchased materials.

# Board of Governors' responsibilities

Company law requires the Board of Governors to prepare the financial statements for each financial year, which give a true and fair view of the state of affairs of the company and the group and of the surplus or deficit of the group for that year.

In preparing these financial statements, the Board of Governors is required to:

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the Charities Statements of Recommended Practice
- make judgments and estimates that are reasonable and prudent
- prepare the financial statements on the 'going concern basis', unless it is inappropriate to presume that the company and group will continue in business.

The Board of Governors is responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the company and to enable the Board to ensure that the financial statements comply with the Companies Act 2006, the Charities Act 2011 and the Statement of Recommended Practice for Accounting and Reporting by Charities (SORP 2015 (FRS102) effective January 2015).

The Board of Governors is also responsible for safeguarding the assets of the company and the group, and for taking reasonable steps to prevent and detect fraud and other irregularities.

More information about how our Association is governed can be found in our Articles of Association and our Standing Orders.

## Statement as to disclosure of information to auditors

As far as the Board of Governors is aware, there's no relevant audit information (as defined by Section 418 of the Companies Act 2006) of which the company's auditors are unaware, and each Governor has taken all the steps that he or she ought to have taken as a Governor to make himself or herself aware of any relevant audit information and to establish that the group's auditors are aware of that information.

## Management and staffing

Our Chief Executive, Dr Hadyn Williams, is responsible for planning and developing our services and strategies, within clear policies and protocols set by the Board. Our Chief Executive reports, via the Finance and Policy Committee, on the financial position of the company, including the actual performance compared to the budget. Management Accounts are received monthly and reviewed quarterly by the Board and regularly by the Finance and Policy Committee. At our AGM in December 2020, RSM UK Group Ltd were reappointed as the Association's auditors for 2020/21.

The Board approve the Association's salary policy and procedure. Salaries are benchmarked against similar posts in the sector and geographical area every third year.

Our staff team is recruited and supported to provide the skills and expertise needed to operate our organisation successfully. The Senior Management Team, who oversee each of our departments, are:

<b>Dr Hadyn Williams</b>	Chief Executive
<b>Fiona Ballantine Dykes</b>	Chief Professional Standards Officer and Deputy Chief Executive
<b>Chelsea Shelley</b>	Chief Operations and Membership Officer
<b>Martin Bell</b>	Head of Policy and Public Affairs (from 1/10/2020) Deputy Head of Policy and Public Affairs (until 30/9/2020)
<b>Steve Cantell</b>	Head of ICT (until 31/8/2020)
<b>Christina Docchar</b>	Registrar
<b>Grace Gardiner</b>	Head of Member Services (from 6/7/2020)
<b>Caroline Jesper</b>	Head of Professional Standards (from 6/4/2020)
<b>Suky Kaur</b>	Head of Stakeholder Relations (from 1/10/2020) Head of Policy and Stakeholder Relations (until 30/9/2020)
<b>Suzanne O'Neill</b>	Head of Communications (until 12/6/2020)
<b>Adam Pollard</b>	Head of Marketing and Engagement (from 6/7/2020)
<b>Richard Smith</b>	Head of Operations (from 1/6/2020) Deputy Head of Member Services (until 31/5/2020)
<b>Dr Clare Symons</b>	Head of Research

## Membership of BACP

We offer the categories of membership listed below. The members of these categories are also members of the company and have full voting rights:

- Student Member
- Individual Member
- Registered Member (MBACP)
- Registered Accredited Member (MBACP Accred)
- Registered Senior Accredited Member (MBACP Snr Accred)
- Retired Member
- Organisational Member

## Volunteers

We're hugely grateful to the many volunteers who support us by serving on our divisions, committees, expert reference groups, forums, working groups and as peer reviewers and media spokespersons. Thank you for your continued and significant contribution to our success – your dedication, commitment, passion and hard work allow us to better serve our members and stakeholders; to promote the counselling professions effectively and to support our vision: counselling changes lives.

# Review of BACP's financial position

We remain in a healthy financial position in line with our reserves policy. This financial position allows us to undertake and support a broad range of activities in relation to our charitable objectives.

Further details about the financial position are included in the 'Review of the business' section of the strategic report.

## Reserves policy

The Board of Governors reviews the Reserves policy annually. The current policy is that the free reserves should be at a level to allow for future unanticipated fluctuations in income and expenditure, identified risks, and to cover the estimated running cost of core services for four months. This is currently estimated at £2.6 million.

The free reserves for this purpose are the total reserves, less restricted and designated funds (to the extent that they have been committed), less tangible and intangible fixed assets and capital commitments, with the exception of administrative land and buildings, which are considered to be disposable.

At 31 March 2021 the level of the charity's free reserves was:

<b>Total reserves:</b>	<b>£6,705,145</b>
Less:	
Restricted funds	£0
Designated funds (that have been committed)	£0
Property revaluation reserve	£65,000
Tangible and intangible fixed assets*	£405,580
Capital commitments	£0
<b>Sub total</b>	<b>£6,234,565</b>
Less identified risks	£272,492
<b>Free reserves</b>	<b>£5,962,073</b>

\*excluding administrative land and buildings, which are considered to be disposable

Although higher than policy, planned deficits will be incurred to bring the level of the free reserves in line with the policy over the forthcoming years.

In June 2021 the Board of Governors approved the reallocation of £1.3 million of free reserves to designated reserves, further information on these designated funds can be found on page 30.

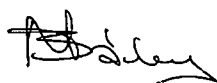
## Investment policy

Kleinwort Hambros Private Bank Limited (KHPB) provides discretionary investment management services of the investment portfolio. Further details about the investments are included in the 'Review of the business' section of the Strategic report. KHPB is regulated by the Financial Conduct Authority and is a member of the London Stock Exchange. The results for the year are set out in notes 11 and 18.

## Officers' insurance

The company has Officers' Liability Insurance in place. This insurance indemnifies any officer against a liability arising as a result of his or her negligence up to an aggregate liability of £1 million. The cost of this insurance amounted to £1,791 (2020 – £1,791) for the year.

## On behalf of the Board of Governors



**N Bailey**

Chair

Date: 10th September 2021

# Strategic report

## Review of business

Our main sources of funding are membership subscriptions, Find a Therapist directory fees, accreditation fees and income from our trading subsidiary, BACP Enterprises Ltd.

Total incoming resources for the year increased by £658,860 to £10,016,231 (7.0%). The increased income was principally driven by higher individual membership numbers which increased from 52,095 to 57,005 in the year to 31st March 2021. The sources of funding sustain the costs incurred in delivering our key objectives through representation of the profession, developing research, the provision of journals, conferences and events, professional standards, register and conduct processes.

We maintain a sound practice of review and planning. Operating expenditure increased by £42,997 to £8,772,363 (0.5%). This increase in expenditure is low compared to the 7.0% growth in income and a fall in expenditure last year of £218,682 (-2.4%). The main driver for this increase in expenditure relates to project costs associated with the rollout of our 6 point strategy, investment in membership systems, Learning management systems, online counselling systems, and a digital telephone system, offset by a significant fall in office and travel related expenditure due to the pandemic. We expect that expenditure will rise next year, as the affects of the pandemic reduces, whilst costs associated with the 6 point strategy continue to rise.

We have continued to invest in our IT infrastructure, with an additional £248,000 spent on new computer equipment and improvements to the main membership systems in the year.

In the year we received £28,118 of Government Coronavirus Job Retention scheme grants. The Board of Trustees have agreed that this grant should be refunded to the government in 2021/22 due to the strong financial position of the Association.

Investment Income fell sharply at the end of the last financial year, due to market volatility caused by the pandemic. These losses have reversed this year, and we have recorded a gain of £452,000 in this financial year.

At the AGM we indicated that our reserves would be broadly flat in 2020/21, before falling in 2021/22 as we continued to implement our 6 point strategy. Our free reserves have actually risen by £2,076,645 in the year.

This significant increase in free reserves has been driven by investment gains, a good operational performance, and lower levels of risk. Free reserves will fall in future years as we designate funds, as per page 30.

Kleinwort Hambros Private Bank manage the ethical investment portfolio in line with our policy on ethical investment. The investment objectives criterion is based on maximum total gross return. This is achieved by generating growth through capital appreciation in the value of shares and the reinvestment of income as generated from dividends, while complying with our policy on ethical investment.

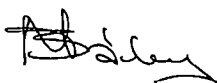
# Description of principal risks and uncertainties

During the year, the Audit, Risk and Performance Committee and the Board of Governors carry out an assessment of the business, operational and financial risks. We then review the policies, procedures and reporting regimes, and amend them if needed, to manage and reduce the identified risks. Our Governors have assessed the charity by reviewing budgets, plans, financial and operational risks and the external environment for the forthcoming year. Our Governors are satisfied that there are no material uncertainties around the continuing relevance of the charity or its ability to continue.

Risks are divided into five categories: governance, operational, financial, external and compliance. The Risk Register is reviewed every month by assessing each risk in terms of likelihood and impact. Mitigation strategies are drawn up, responsibilities allocated and progress monitored. The Audit, Risk and Performance Committee then make reports on current and mitigated risks to the Board of Governors. If a mitigation process requires financial investment, it is held to account through this process.

The Board has delegated clear lines of authority to our staff and staff are involved in the recognition of risk in their activities.

**On behalf of the Board of Governors**



**Natalie Bailey**

Chair

Date: 10th September 2021



# Independent auditor's report

## To the members of the British Association for Counselling and Psychotherapy

### Opinion

We have audited the financial statements of British Association for Counselling and Psychotherapy (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 March 2021 which comprise the Consolidated Statement of Financial Activities, the Group and Charity Balance Sheets, the Consolidated and Charity Cash Flow Statements and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and the parent charitable company's affairs as at 31 March 2021 and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

### Basis for opinion

We have been appointed auditors under the Companies Act 2006 and section 151 of the Charities Act 2011 and report in accordance with those Acts.

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group and parent charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Governors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group's or parent charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Governors with respect to going concern are described in the relevant sections of this report.

## Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Governors are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

## Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Governors' Report, which includes the Directors' Report and the Strategic Report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' Report and the Strategic Report included within the Governors' Report have been prepared in accordance with applicable legal requirements.

## Matters on which we are required to report by exception

In the light of the knowledge and understanding of the group and the parent charitable company and their environment obtained in the course of the audit, we have not identified material misstatements in the Directors' Report or the Strategic Report included within the Governors' Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 and the Charities Act 2011 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Governors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

## Responsibilities of the Board of Governors

As explained more fully in the Statement of Board of Governors' responsibilities set out on page 34, the Governors (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Governors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Governors are responsible for assessing the group's and parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Governors either intend to liquidate the group or parent charitable company or to cease operations, or have no realistic alternative but to do so.

## Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

### The extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities are instances of non-compliance with laws and regulations. The objectives of our audit are to obtain sufficient appropriate audit evidence regarding compliance with laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements, to perform audit procedures to help identify instances of non-compliance with other laws and regulations that may have a material effect on the financial statements, and to respond appropriately to identified or suspected non-compliance with laws and regulations identified during the audit.

In relation to fraud, the objectives of our audit are to identify and assess the risk of material misstatement of the financial statements due to fraud, to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud through designing and implementing appropriate responses and to respond appropriately to fraud or suspected fraud identified during the audit.

However, it is the primary responsibility of management, with the oversight of those charged with governance, to ensure that the entity's operations are conducted in accordance with the provisions of laws and regulations and for the prevention and detection of fraud.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud, the group audit engagement team:

- obtained an understanding of the nature of the sector, including the legal and regulatory frameworks that the group and parent charitable company operate in and how the group and parent charitable company are complying with the legal and regulatory frameworks;
- inquired of management, and those charged with governance, about their own identification and assessment of the risks of irregularities, including any known actual, suspected or alleged instances of fraud;
- discussed matters about non-compliance with laws and regulations and how fraud might occur including assessment of how and where the financial statements may be susceptible to fraud.

As a result of these procedures we consider the most significant laws and regulations that have a direct impact on the financial statements are FRS 102, Charities SORP (FRS 102), Companies Act 2006, Charities Act 2011, the parent charitable company's governing document and tax legislation.

We performed audit procedures to detect non-compliances which may have a material impact on the financial statements which included reviewing the financial statements including the Governors' Report, remaining alert to new or unusual transactions which may not be in accordance with the governing documents, inspecting correspondence with local tax authorities and evaluating advice received from internal/external advisors.

The most significant laws and regulations that have an indirect impact on the financial statements are those in relation to General Data Protection Regulation (GDPR). We performed audit procedures including review of relevant available reports and documentation for evidence of non-compliance which may have a material impact of the financial statement and inquiry of management and those charged with governance as to whether the group and charity is in compliance with these laws and regulations.

The group audit engagement team identified the risk of management override of controls as the area where the financial statements were most susceptible to material misstatement due to fraud. Audit procedures performed included but were not limited to testing manual journal entries and other adjustments, evaluating the business rationale in relation to significant, unusual transactions and transactions entered into outside the normal course of business, challenging judgments and estimates.

A further description of our responsibilities for the audit of the financial statements is provided on the Financial Reporting Council's website at <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

## Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

### **Gareth Jones (Senior Statutory Auditor)**

For and on behalf of RSM UK AUDIT LLP, Statutory Auditor

### **Chartered Accountants**

Rivermead House  
7 Lewis Court  
Grove Park  
Leicester  
Leicestershire  
LE19 1SD

*RSM UK Audit LLP*

Date 20/09/2021

RSM UK Audit LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

**Consolidated statement of financial activities  
(incorporating an income and expenditure account)  
for the year ended 31 March 2021**

	Notes	Unrestricted general funds £	Unrestricted designated funds £	Restricted funds £	Total 2021 £	Unrestricted general funds £	Unrestricted designated funds £	Restricted funds £	Total 2020 £
<b>Income from:</b>									
Donations		955	-	-	955	1,999	-	-	1,999
Charitable activities	3	9,316,114	-	-	9,316,114	8,688,980	-	-	8,688,980
Trading activities	5	624,152	-	-	624,152	593,802	-	-	593,802
Investment income	6	47,785	-	-	47,785	61,577	-	-	61,577
Other income		27,225	-	-	27,225	11,013	-	-	11,013
<b>TOTAL INCOME</b>		<b>10,016,231</b>	<b>-</b>	<b>-</b>	<b>10,016,231</b>	<b>9,357,371</b>	<b>-</b>	<b>-</b>	<b>9,357,371</b>
<b>Expenditure on:</b>									
Raising funds	6	25,898	-	-	25,898	21,673	-	-	21,673
Trading activities	5	363,756	-	-	363,756	458,648	-	-	458,648
Charitable activities	4	8,382,709	-	-	8,382,709	8,213,737	35,308	-	8,249,045
<b>TOTAL EXPENDITURE</b>		<b>8,772,363</b>	<b>-</b>	<b>-</b>	<b>8,772,363</b>	<b>8,694,058</b>	<b>35,308</b>	<b>-</b>	<b>8,729,366</b>
<b>NET INCOME/(EXPENDITURE) BEFORE GAINS AND LOSSES ON INVESTMENTS</b>		<b>1,243,868</b>	<b>-</b>	<b>-</b>	<b>1,243,868</b>	<b>663,313</b>	<b>(35,308)</b>	<b>-</b>	<b>628,005</b>
Net (Losses)/Gains on investments	15	403,814	-	-	403,814	(130,441)	-	-	(130,441)
<b>NET INCOME/(EXPENDITURE) FOR THE YEAR</b>		<b>1,647,682</b>	<b>-</b>	<b>-</b>	<b>1,647,682</b>	<b>532,872</b>	<b>(35,308)</b>	<b>-</b>	<b>497,564</b>
Transfers between Funds	16	-	-	-	-	-	-	-	-
<b>Other recognised gains/ (losses):</b>									
Gains/(losses) on revaluation of fixed assets	9	-	-	-	-	(705,500)	-	-	(705,500)
<b>NET MOVEMENT IN FUNDS</b>		<b>1,647,682</b>	<b>-</b>	<b>-</b>	<b>1,647,682</b>	<b>(172,628)</b>	<b>(35,308)</b>	<b>-</b>	<b>(207,936)</b>
<b>Reconciliation of Funds:</b>									
<b>TOTAL Funds Brought Forward at 31 March 2020</b>		<b>5,057,463</b>	<b>-</b>	<b>-</b>	<b>5,057,463</b>	<b>5,230,091</b>	<b>35,308</b>	<b>-</b>	<b>5,265,399</b>
<b>TOTAL Funds Carried Forward at 31 March 2021</b>	18	<b>6,705,145</b>	<b>-</b>	<b>-</b>	<b>6,705,145</b>	<b>5,057,463</b>	<b>-</b>	<b>-</b>	<b>5,057,463</b>

All of the above results are derived from continuing activities and all losses recognised in the year are included above.

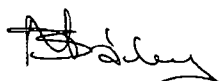
Unrealised losses on investments have been included in the statement of financial activities as required by the Statement of Recommended Practice 'Accounting and Reporting by Charities'.

The surplus for the year for Companies Act purposes comprises the net incoming resources for the year plus realised losses on investments, and unrealised property revaluation and was £1,342,327 (2020 - £150,040 deficit)

## Consolidated balance sheet at 31 March 2021

	Notes	2021 £	2021 £	2020 £	2020 £
<b>FIXED ASSETS:</b>					
Tangible assets	9	2,547,546		2,520,994	
Intangible assets	10	340,534		442,746	
Investments	11	3,121,161		1,947,664	
			6,009,241		4,911,404
<b>CURRENT ASSETS:</b>					
Stocks		-		-	
Debtors	12	2,298,912		2,044,485	
Fixed term deposits		250,640		1,500,000	
Cash at bank and in hand		3,504,259		1,447,798	
		6,053,811		4,992,283	
<b>CREDITORS: Amounts falling due within one year</b>	13	5,357,907		4,846,224	
<b>NET CURRENT ASSETS/(LIABILITIES)</b>			695,904		146,059
<b>NET ASSETS</b>			6,705,145		5,057,463
<b>RESTRICTED FUNDS</b>	16		-		-
<b>UNRESTRICTED FUNDS:</b>					
General income fund	18	6,640,145		4,992,463	
Designated funds	16	-		-	
Property revaluation reserve	14	65,000		65,000	
<b>Total Unrestricted Funds</b>			6,705,145		5,057,463
<b>TOTAL FUNDS</b>			6,705,145		5,057,463

On behalf of the Board of Governors



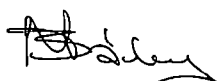
**N Bailey**  
Chair

Approved by the Board of Governors on  
10th September 2021

## Balance sheet at 31 March 2021

	Notes	2021 £	2021 £	2020 £	2020 £
<b>FIXED ASSETS:</b>					
Tangible assets	9	2,547,546		2,520,994	
Intangible assets	10	340,534		442,746	
Investments	11	3,121,161		1,947,664	
			<b>6,009,241</b>		<b>4,911,404</b>
<b>CURRENT ASSETS:</b>					
Stocks		-		-	
Debtors	12	2,513,821		2,057,181	
Fixed term deposits		250,640		1,500,000	
Cash at bank and in hand		3,239,397		1,413,934	
		<b>6,003,858</b>		<b>4,971,115</b>	
<b>CREDITORS:</b> Amounts falling due within one year	13	5,308,950		4,825,759	
<b>NET CURRENT ASSETS/(LIABILITIES)</b>			<b>694,908</b>		<b>145,356</b>
<b>NET ASSETS</b>			<b>6,704,149</b>		<b>5,056,760</b>
<b>RESTRICTED FUNDS</b>					
	16	-		-	
<b>UNRESTRICTED FUNDS:</b>					
General income fund		6,639,149		4,991,760	
Designated Funds	16	-		-	
Property revaluation reserve	14	65,000		65,000	
<b>Total Unrestricted Funds</b>			<b>6,704,149</b>		<b>5,056,760</b>
<b>TOTAL FUNDS</b>			<b>6,704,149</b>		<b>5,056,760</b>

On behalf of the Board of Governors



**N Bailey**  
Chair

Approved by the Board of Governors on  
10th September 2021



## Consolidated cashflow statement for the year ended 31 March 2021

	2021 £	2020 £
<b>Net cash (used in)/provided by operating activities</b>	<b>1,777,518</b>	<b>1,331,970</b>
<b>Cash flows from investing activities:</b>		
Dividends and interest from investments	47,785	61,577
Additional cash invested in investment fund	(750,000)	-
Purchase of property and equipment	(64,186)	(8,634)
Purchase of intangible assets	(184,333)	(352,138)
Proceeds from sale of investments	754,507	475,793
Purchase of investments	(1,035,837)	(326,525)
<b>Net cash provided by (used in) investing activities</b>	<b>(1,232,064)</b>	<b>(149,927)</b>
<b>Change in cash and cash equivalents in the reporting period</b>	<b>545,454</b>	<b>1,182,043</b>
<b>Cash and cash equivalents at the beginning of the reporting period</b>	<b>3,265,381</b>	<b>2,083,338</b>
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>3,810,835</b>	<b>3,265,381</b>
	2021 £	2020 £
<b>Net movement in funds for the reporting period (as per the statement of financial activities)</b>	<b>1,647,682</b>	<b>(207,936)</b>
<b>Adjustments for:</b>		
Depreciation	37,634	89,441
Amortisation	286,544	397,941
Property Revaluation (Gains)/Losses	-	705,500
Losses/(Gains) on investments	(403,814)	130,441
Dividends and interest from investments	(47,785)	(61,577)
Losses on sale of fixed assets	-	-
(Increase)/Decrease in stock	-	2,879
Increase in debtors	(254,426)	93,704
(Increase)/Decrease in creditors	511,683	181,577
<b>NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES</b>	<b>1,777,518</b>	<b>1,331,970</b>
	2021 £	2020 £
Cash in hand	3,504,259	1,447,798
Fixed term deposits	250,640	1,500,000
Cash held in investments	55,936	317,583
<b>Total cash and cash equivalents</b>	<b>3,810,835</b>	<b>3,265,381</b>

# Notes to the financial statements for the year ended 31 March 2021

## 1. Accounting policies

### Accounting convention

The financial statements have been prepared under the historical cost convention as modified by the revaluation of listed investments and freehold property to market value, and comply with United Kingdom Generally Accepted Accounting Principles and Statement of Recommended Practice 'Accounting and Reporting by Charities' (SORP 2015 (FRS102) effective January 2015) and with the Companies Act 2006. All figures are exclusive of value added tax.

### Basis of consolidation

The group financial statements consolidate the financial statements of the company and its wholly owned subsidiaries on a line by line basis. A separate Statement of Financial Activities, or Income and Expenditure Account, for the Charity itself is not presented because the Charity has taken advantage of the exemptions afforded by Section 408 of the Companies Act 2011.

### Going concern

The accounts have been prepared on a going concern basis. Having carried out a detailed review of the group's position and its forecasts at the date of signing the accounts and with regard to the challenges presented by the current economic and health climate, the governors are satisfied that the group has sufficient cash flows to meet its liabilities as they fall due for at least one year from the date of approval of the accounts. The governors consider that the company has adequate resources to enable it to continue in operational existence for the foreseeable future.

### Key judgments and assumptions

There are no key judgments that have a significant effect on the accounts or assumptions that have a significant risk of causing a material adjustment in the next reporting period.

### Fund accounting

General income funds are unrestricted funds which are available for use at the discretion of the Board of Governors in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Board of Governors for particular purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes.

### **Incoming resources**

Subscriptions are accounted for in the period in which the service is provided.  
All other income is included in the period in which it is receivable.

The value of services provided by volunteers has not been included.

All income from departments is treated as furthering the charity's objectives since it either relates to the membership of an accredited body to enhance the public's confidence or the sale of publications and training aids and facilities to improve the standard of counselling and psychotherapy in the UK.

### **Resources expended**

Resources expended are included in the Statement of Financial Activities on an accruals basis.

Certain expenditure is directly attributable to specific activities and has been included in those cost categories. Certain other costs, which are attributable to more than one activity, are apportioned across cost categories on the basis of an estimate of the proportion of time spent by staff on those activities.

### **Operating leases**

Operating lease rentals are charged to the Statement of Financial Activities on payment.

### **Pensions**

The company contributes towards a group defined contribution pension scheme for employees. Contributions are charged to the Statement of Financial Activities in the period in which they are made.

### **Irrecoverable value added tax**

As the membership subscriptions are exempt from value added tax, there is a restriction in the amount of input value added tax that the group is allowed to reclaim on its expenses.

### **Tangible fixed assets and depreciation**

Tangible fixed assets costing more than £5,000 (2020 £5,000) are capitalised and included at cost together with any incidental costs of acquisition.

Depreciation is provided so as to write off the cost, less estimated residual value, of tangible fixed assets, over their estimated useful lives as follows:

Freehold property	not provided
Computer equipment and accessories	33% per annum - straight line basis
Office furniture and equipment	20% per annum - straight line basis

The Governors are of the opinion that the residual value of the freehold property is at least equal to the book value, therefore, no depreciation is provided.

## Notes to the financial statements for the year ended 31 March 2021

### Intangible assets and amortisation

Intangible assets consisting of direct costs associated with the build of a replacement membership database and website together with wider IT infrastructure upgrades are capitalised and included at cost.

Amortisation will be provided so as to write off the cost, less estimated residual value, of intangible assets, over their estimated useful lives, commencing when the asset comes into service, as follows:

IT infrastructure upgrades	33% per annum - straight line basis
----------------------------	-------------------------------------

### Investments

Listed investments are stated at market value on the balance sheet date.

Realised and unrealised gains and losses are included in the Statement of Financial Activities.

### Stocks

These are valued on a first in, first out basis, at the lower of cost and net realisable value.

### Debtors

Debtors are brought into the financial statements where there is a reasonable certainty of collection. They are valued at the actual amount that will be received where this can be ascertained, otherwise a pro-rata basis or best estimate valuation is used.

### Bank and cash

Bank and cash balances are included in the balance sheet at the sterling equivalent of the actual amounts held.

### Creditors and deferred income

Creditors are brought into the financial statements where there is a reasonable certainty that a liability exists. They are valued at the transaction price where ascertainable, otherwise a pro-rata basis or best estimate valuation is used.

Deferred income is provided to match advance payments for conferences, events and advertising etc., to the period in which the service will be provided.

## Notes to the financial statements for the year ended 31 March 2021

### 2. Company status

The company is a company limited by guarantee. The company registration number is 02175320 (incorporated in the United Kingdom 8 October 1987), the charity registration number is 298361. BACP is a Public Benefit Entity under FRS 102.

The governing documents are the Articles of Association and the Standing Orders of the company, the members of the Board of Governors are Directors of the Company and Trustees under Charity Law.

The registered office is BACP House, 15 St John's Business Park, Lutterworth, Leicestershire, LE17 4HB this also serves as the principal place of business.

All individual members guarantee an amount not to exceed £1 payable in the event of the company being wound up with a deficiency of net assets. At 31 March 2021 there were 57,005 members (2020 - 52,095).

### 3. Income from charitable activities

	2021 £	2020 £
Membership Subscriptions	8,367,323	7,804,414
Income from Publications	648,382	523,682
Accreditation	300,292	244,908
Conferences and Events	117	115,976
<b>Total Group</b>	<b>9,316,114</b>	<b>8,688,980</b>

# Notes to the financial statements for the year ended 31 March 2021

## 4. Expenditure on charitable activities

	New Projects and programmes £	Representing the Profession £	Register £	Research £	Governance £	Designated £	Restricted £	2021 Total £	2020 Total £
<b>STAFF COSTS</b>									
Staff and Contractors	880,094	1,962,443	557,915	259,491	88,134			3,748,077	3,813,745
Restructuring								-	-
	880,094	1,962,443	557,915	259,491	88,134	-	-	3,748,077	3,813,745
<b>OTHER DIRECT COSTS</b>									
Office Expenses	28,164	122,100	15,397	11,499	943			178,103	144,582
Recruitment and Staff Costs	7,155	1,318	3,135	-	25			11,633	32,409
Travel and Committees	7,488	2,825	37	215	3,436			14,001	163,762
Annual General Meeting	-	-	-	-	31,778			31,778	25,435
Information Technology	151,182	175,065	-	-	-			326,247	2,850
Events	14,137	31,457	-	-	-			45,594	80,128
Projects	114,786	12,594	100,780	-	-			228,160	198,790
Bursaries	41,904	-	-	3,562	-			45,466	37,160
Property Running Costs	19,079	337	-	-	-			19,416	5,870
Professional Fees	-	13,030	20,067	-	38,528			71,625	55,767
Auditors Remuneration	-	-	-	-	15,250			15,250	12,750
Journals and Publications	210	1,041,797	-	73,174	-			1,115,181	1,037,773
Hearings	73,450	-	65,143	-	-			138,593	92,170
Research	38,201	-	-	1,750	-			39,951	36,318
<b>TOTAL DIRECT COSTS</b>	<b>1,375,850</b>	<b>3,362,966</b>	<b>762,474</b>	<b>349,691</b>	<b>178,094</b>	<b>-</b>	<b>-</b>	<b>6,029,075</b>	<b>5,739,509</b>
<b>SUPPORT COSTS</b>									
Office Expenses	142,959	349,431	79,225	36,335	-			607,950	814,135
Recruitment and Staff Costs	15,312	37,428	8,486	3,892	-			65,118	68,870
Travel and Committees	30	73	17	8	-			128	1,077
Staff and Contractors	274,042	669,835	151,870	69,651	-			1,165,398	1,297,984
Restructuring	52,168	127,515	28,911	13,259	-			221,853	-
Information Technology	46,368	113,337	25,696	11,785	-			197,186	210,488
Property Running Costs	17,524	42,832	9,711	4,454	-			74,521	88,285
Professional Fees	5,051	12,346	2,799	1,284	-			21,480	28,697
	553,454	1,352,797	306,715	140,668	-	-	-	2,353,634	2,509,536
Reallocation of Governance costs	41,879	102,363	23,208	10,644	(178,094)			-	-
<b>TOTAL SUPPORT AND GOVERNANCE COSTS</b>	<b>595,333</b>	<b>1,455,160</b>	<b>329,923</b>	<b>151,312</b>	<b>(178,094)</b>	<b>-</b>	<b>-</b>	<b>2,353,634</b>	<b>2,509,536</b>
<b>TOTAL COSTS</b>	<b>1,971,183</b>	<b>4,818,126</b>	<b>1,092,396</b>	<b>501,003</b>		<b>-</b>	<b>-</b>	<b>8,382,709</b>	<b>8,249,045</b>

## Notes to the financial statements for the year ended 31 March 2021

### 5. Activities of subsidiaries

The Charity has one subsidiary, BACP Enterprises Limited. It owns the entire share capital of 1,000 shares of £1 each in BACP Enterprises Limited, a company incorporated in the United Kingdom.

BACP Enterprises Limited (company registration number 1064190) was originally donated to the British Association for Counselling and Psychotherapy and therefore there is no cost of investment in the balance sheet of the British Association for Counselling and Psychotherapy. BACP Enterprises Limited deals with income raised from advertisements placed in the Therapy Today Journal (TT), Counselling and Psychotherapy Research Journal (CPR), Divisional journals produced by the British Association for Counselling and Psychotherapy, and member events. It is a trading subsidiary and gifts Net Profit to the parent company the British Association for Counselling and Psychotherapy.

	<b>BACP Enterprises Limited 2021 £</b>	<i>BACP Enterprises Limited 2020 £</i>
Turnover	624,152	593,802
Administrative expenses	(363,756)	(458,648)
<b>Net profit</b>	<b>260,396</b>	<b>135,154</b>
Amount gifted	(260,101)	(135,154)
Retained profit brought forward	(295)	(295)
<b>Retained profit</b>	<b>(0)</b>	<b>(295)</b>

**The assets and liabilities of the subsidiaries were:**

Current assets	49,953	92,840
Creditors: amounts falling due within one year	(48,953)	(92,135)
Total net assets	1,000	705
<b>Aggregate share capital and reserves</b>	<b>1,000</b>	<b>705</b>

### 6. Investment income

	<b>2021 £</b>	<b>2020 £</b>
<b>INVESTMENT INCOME</b>		
Interest receivable	26	3,259
Dividends and other investment income	47,759	58,318
	<b>47,785</b>	<b>61,577</b>
<b>Cost of raising funds:</b>		
Fund management charges	25,898	21,673

## Notes to the financial statements for the year ended 31 March 2021

### 7. Staff numbers and costs

	2021	2020
The average number of employees (including part-time staff) by activity during the year was:		
Support Services	16	22
New Projects and Programmes	17	11
Representing the Profession	47	51
Governance	2	3
BACP Registers	13	15
Research	7	6
Enterprises	6	6
	108	114

	2021	2020
The number of employees earning over £60,000 per annum was as follows:		
£60,001 - £70,000	4	2
£70,001 - £80,000	-	2
£80,001 - £90,000	1	1
£90,001 - £100,000	1	1
£100,001 - £110,000	-	1
£110,001 - £120,000	-	-
£120,001 - £130,000	-	-
£130,001 - £140,000	1	1



## Notes to the financial statements for the year ended 31 March 2021

Contributions to the pension scheme for higher paid employees amounted to £46,658 for the year (2020 - £55,204).

The total employee remuneration received during the year by the key management personnel active in the organisation at the balance sheet date was £869,715 (2020- £753,025).

During the year members of the Board of Governors have been reimbursed for travelling and accommodation costs amounting to £92 (2020 - £6,138). Other amounts paid directly in respect of accommodation and travel amounted to £0 (2020 - £19,646). 4 trustees had expenses reimbursed during the year (2020 - 12).

	2021 £	2020 £
The aggregate payroll costs amounted to:		
Wages and salaries	4,316,640	4,457,829
Social security costs	387,801	401,625
Other pension costs	206,514	213,753
Death in service	25,760	26,063
	<b>4,936,715</b>	<b>5,099,270</b>

The above wages and salary costs include £221,853 relating to redundancy payments.

### 8. Fees payable to auditors

	The Group		The Company	
	2021 £	2020 £	2021 £	2020 £
Relating to audit services	17,500	16,250	15,250	12,750
Relating to non-audit services	3,775	5,000	2,500	5,000
	<b>21,275</b>	<b>21,250</b>	<b>17,750</b>	<b>17,750</b>

# Notes to the financial statements for the year ended 31 March 2021

## 9. Tangible fixed assets (Group and Company)

	Computer equipment & accessories £	Office furniture & equipment £	Freehold property £	Total £
<b>Cost</b>				
At 1 April 2020	398,819	89,169	2,482,500	2,970,488
Additions	64,186			64,186
Disposals	(305,434)	(78,583)		(384,017)
Revaluation				-
At 31st March 2021	157,571	10,586	2,482,500	2,650,657
<b>Depreciation</b>				
At 1 April 2020	360,920	88,574	-	449,494
Charge for the year	37,385	249		37,634
Disposals	(305,434)	(78,583)		(384,017)
At 31st March 2021	92,871	10,240	-	103,111
<b>Net book value</b>				
<b>At 31 March 2021</b>	<b>64,700</b>	<b>346</b>	<b>2,482,500</b>	<b>2,547,546</b>
At 31 March 2020	37,899	595	2,482,500	2,520,994

Cost/Valuation at 31 March 2021 is represented by:

	Computer equipment & accessories £	Office furniture & equipment £	Freehold property £	Total £
<b>Cost</b>	<b>157,571</b>	<b>10,586</b>	<b>-</b>	<b>168,157</b>
Build Cost	-	-	1,767,310	1,767,310
Fit Out and Professional Costs	-	-	767,166	767,166
Purchase Cost	-	-	350,000	350,000
	157,571	10,586	2,884,476	3,052,633
Surplus on valuation in 2007	-	-	65,524	65,524
Surplus on valuation in 2013	-	-	200,000	200,000
Surplus on valuation in 2014	-	-	38,000	38,000
Deficit on valuation in 2019	-	-	(705,500)	(705,500)
	157,571	10,586	2,482,500	2,650,657

If the freehold properties had not been revalued they would have been included at the following historical cost:

	2021 £	2020 £
Cost	2,884,476	2,884,476

The freehold properties, known as BACP House and Unit 3, were valued on an open market basis on 28 November 2019 by Ernest Hawk, Chartered Surveyors.

# Notes to the financial statements for the year ended 31 March 2021

## 10. Intangible assets

	Database & Website Costs £	Purchased Software £	Total £
<b>Cost</b>			
At 1 April 2020	1,306,120	70,273	1,376,393
Additions	173,333	11,000	184,333
Disposals	(598,944)	(45,812)	(644,756)
Revaluation			-
At 31st March 2021	880,509	35,461	915,970
<b>Amortisation</b>			
At 1 April 2020	895,813	37,834	933,647
Charge for the year	261,348	25,196	286,544
Disposals	(598,944)	(45,811)	(644,755)
At 31st March 2021	558,217	17,219	575,436
<b>Net book value</b>			
<b>At 31 March 2021</b>	<b>322,292</b>	<b>18,242</b>	<b>340,534</b>
At 31 March 2020	410,307	32,439	442,746

Amortisation has only been provided for assets in use. The amortisation charge is included within office expenses in the SORP grid in note 4

# Notes to the financial statements for the year ended 31 March 2021

## 11. Investments (Group and Company)

	2021 £	2020 £
<b>Market value</b>		
Opening market value	1,630,071	1,909,780
Additional cash invested in investment fund	750,000	-
Additions	1,035,837	326,525
Disposals at opening market value	(754,507)	(475,793)
	2,661,401	1,760,512
Unrealised (loss)/profit on investments	403,814	(130,441)
<b>At 31 March 2021</b>	<b>3,065,215</b>	<b>1,630,071</b>
Cash held by Investment Managers	55,936	317,583
	3,121,151	1,947,654
Shares in property management service company relating to freehold property in Lutterworth	10	10
	<b>3,121,161</b>	<b>1,947,664</b>

The historical cost of the investment portfolio (excluding cash) at 31st March 2021 was £2,759,860 (2020 - £1,668,526).

All the investments are held primarily to provide an investment return for the charity

	2021 £	2020 £
Investments at market value comprised:		
Fixed interest securities	805,866	544,763
Equities	1,753,913	851,772
Property	505,436	233,536
	<b>3,065,215</b>	<b>1,630,071</b>

# Notes to the financial statements for the year ended 31 March 2021

## 12. Debtors

	The Group		The Company	
	2021 £	2020 £	2021 £	2020 £
Trade debtors	1,952,555	1,856,026	1,914,813	1,856,019
Amount owed from subsidiaries: – BACP Enterprises Limited	-	-	278,855	69,935
Other debtors	43,984	58,393	17,780	1,161
Prepayments	302,373	130,066	302,373	130,066
	<b>2,298,912</b>	<b>2,044,485</b>	<b>2,513,821</b>	<b>2,057,181</b>

## 13. Creditors: amounts falling due within one year

	The Group		The Company	
	2021 £	2020 £	2021 £	2020 £
Trade creditors	228,897	168,174	228,893	168,141
Amount owed to subsidiaries: – BACP Enterprises Limited	-	-	-	-
Social security and other taxes	98,501	129,853	81,456	131,590
Accruals	380,844	339,049	362,927	325,237
Deferred income	13,991	8,357	-	-
	<b>722,233</b>	<b>645,433</b>	<b>673,276</b>	<b>624,968</b>
Membership and United Kingdom register fees in advance	4,138,672	3,807,717	4,138,672	3,807,717
Other subscriptions received in advance	497,002	393,074	497,002	393,074
	<b>5,357,907</b>	<b>4,846,224</b>	<b>5,308,950</b>	<b>4,825,759</b>

### Deferred income

	Group	Company
	2021 £	2021 £
Brought forward at 1 April 2019	139,936	-
Released during year	39,163	-
Total invoiced in year	114,764	-
Carried forward at 31 March 2020	(13,991)	-
Total income in year	<b>139,936</b>	<b>-</b>

Deferred income relates to member events, this business was transferred to BACP Enterprises, from BACP during the financial year.

## Notes to the financial statements for the year ended 31 March 2021

### 14. Revaluation reserve

	The Group		The Company	
	2021 £	2020 £	2021 £	2020 £
Refer to note 9 for full details.	65,000	65,000	65,000	65,000
	<b>65,000</b>	<b>65,000</b>	<b>65,000</b>	<b>65,000</b>

### 15. Unrestricted general income fund (Group and Company)

The general income fund balance includes the unrealised investment reserve as follows:

	2021 £	2020 £
Unrealised gains at 31 March 2020	(38,456)	100,698
(Gains)/Losses realised on investments against market value at 31 March 2020	(60,003)	(19,702)
	(98,459)	80,996
Unrealised gains/(losses) for the year	403,814	(119,452)
<b>Unrealised gains at 31 March 2021</b>	<b>305,355</b>	<b>(38,456)</b>

## Notes to the financial statements for the year ended 31 March 2021

### 16. Designated and restricted funds

	Research Fund £	Insurance Fund £	Restricted Funds £	Total £
Funds as 1 April 2020	-	-	-	-
Income	-	-	-	-
Expenditure	-	-	-	-
Transfers	-	-	-	-
<b>Funds at 31 March 2021</b>	-	-	-	-

### 17. Related parties

Agreement to pay for the Chair's, Deputy Chair's and Governors' time was sought from and agreed by the Charity Commission.

	2021 £	2020 £
A Reeves, (Chair person 2019/20)		3,465
C Sibbett, (Deputy Chair person 2019/20)		819
N Bailey, (Chair person 2020/21)	9,690	

An amount of £804, included above for N Bailey was paid in April 2021

Notes to the financial statements  
for the year ended 31 March 2021

## 18. Analysis of group net assets between funds

	General £	Designated £	Restricted £	Total £
<i>Tangible Assets</i>	2,455,994	-	-	2,455,994
<i>Intangible Assets</i>	442,746	-	-	442,746
<i>Investments</i>	1,947,664	-	-	1,947,664
<i>Net Current (Liabilities)/Assets</i>	146,059	-	-	146,059
	4,992,463	-	-	4,992,463
<i>Revaluation Reserve</i>	65,000	-	-	65,000
<i>As at 31 March 2020</i>	5,057,463	-	-	5,057,463
<i>Tangible Assets</i>	2,482,546	-	-	2,482,546
<i>Intangible Assets</i>	340,534	-	-	340,534
<i>Investments</i>	3,121,161	-	-	3,121,161
<i>Net Current (Liabilities)/Assets</i>	695,904	-	-	695,904
	6,640,145	-	-	6,640,145
<i>Revaluation Reserve</i>	65,000	-	-	65,000
<i>As at 31 March 2021</i>	6,705,145	-	-	6,705,145



## **Professional advisers**

### **Auditors**

#### **RSM UK Audit LLP**

Rivermead House  
7 Lewis Court  
Grove Park  
Leicester, LE19 1SD

### **Solicitors**

#### **Brethertons**

Montague House  
2 Clifton Road  
Rugby, CV21 3PX

#### **Russell Cooke**

2 Putney Hill  
London, SW15 6AB

### **Bankers**

#### **Lloyds Bank Plc**

14 Church Street  
Rugby, CV21 3PL

### **Investment brokers**

#### **SG Kleinwort Hambros Bank Ltd**

5th Floor  
8 St James's Square  
London, SW1Y 4JU

**British Association for  
Counselling and Psychotherapy**

15 St John's Business Park  
Lutterworth, Leicestershire, LE17 4HB

[bacp@bacp.co.uk](mailto:bacp@bacp.co.uk)  
Call 01455 883300

[www.bacp.co.uk](http://www.bacp.co.uk)

Company Limited by  
Guarantee 2175320.

Registered in England  
and Wales. Registered  
Charity 298361.