



# Annual review and financial statements **2021 to 2022**

**British Association for  
Counselling and Psychotherapy**

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## Annual review and financial statements 2021 to 2022

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 2021 to 2022.

# Welcome from the Chair

**As I write the welcome to this annual review, I've reflected on another year of change, growth and how we continue to adapt to an evolving external landscape.**

The sheer level of activity carried out in the past 12 months by our staff and members has been phenomenal. We can see the positive impact of this work in many areas and I want to thank everyone who has contributed to the achievements listed in the coming pages.

Much of this work was carried out amid the challenges of COVID-19, remote working and what felt like constantly changing restrictions.

While we are yet to appreciate the full effect of the pandemic on our lives, we recognise that it has prompted changes to how some of us work, thus creating a new normal – including a sustained increase in those delivering and accessing therapy online.

We've planned our return to face-to-face events after a two-year absence, and there's been a recognition of some positives of virtual events. Some of these aspects have been incorporated into how we plan and deliver conferences and workshops from now on.

We must also recognise the long-term effect that the pandemic has had on our clients' mental health and wellbeing.

A members' survey that we carried out in June 2021 found that 51% of respondents think we'll continue to see the impact of COVID-19 on people's mental health for up to five years.

This is just one of the many reasons it is important for us to keep a strong focus on our charitable objectives, and remain true to our purpose.

The actions arising from our new Equality, diversity and inclusion strategy, which was developed this year with the help of a group of our members, are an important element for our future.

We have committed to evidencing tangible actions – such as a toolkit to help improve training and a pilot grants scheme.

I'm continuously pleased with the robust and detailed work carried out in our delegated committees and with other governance activities. Our Association continues to lead and influence the profession, as well as supporting our members, and we are delivering/have delivered against the goals and objectives in this, the final year of our strategy.

I'm looking forward to us carrying through the impact and productivity with a new strategy over the next 12 months, and beyond.

**Natalie Bailey**

Chair of the Association



# Welcome from the **Chief Executive**

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**This year we welcomed our 60,000<sup>th</sup> member. It is a huge honour to support all our members in the life changing work they do and we are immensely proud of achieving this membership milestone.**

The achievements detailed in this annual review highlight how we have worked on behalf of all 60,000 of our members in 2021 and 2022 – whether that is related to their training, continued learning or as they strive for the highest professional and ethical standards.

An increased membership has given us even more energy and inspiration to deliver a range of ground-breaking projects. The size of our membership also enables us to have a stronger and more potent voice to champion counselling and psychotherapy as a major agent of change across our diverse communities.

This year, we have been delighted to see an increased momentum resulting from our work to inform and educate the public about the counselling professions. I am also hugely proud of work being carried out that I firmly believe will lead to an increase in access to therapy for all members of society who need it.

This review is evidence of another outstanding year of persistence and creativity to serve our members and promote the value of counselling and psychotherapy across our diverse society.

We will continue to work hard to build on this progress for our members and the public.

**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

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**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.**

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**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

### EDI strategy

We developed our equality, diversity and inclusion strategy, with the support of a member-led EDI task and finish group. The group gave advice and shared their insight during the creation of the strategy. An EDI project manager was recruited and an internal EDI steering group was set up to help implement the strategy. These will help ensure that we lead on equality, diversity, and inclusion across the counselling professions.

### Listening workshops

Professional standards, accreditation and training were a few of the broad range of subjects discussed as part of our listening workshop series. The sessions aimed to give our members an opportunity to ask questions and share their views on topics relating to our work. Nearly 4,000 attendees joined the nine workshops. The accreditation workshop was the best attended, and the professional standards workshop received the most positive feedback from attendees.

### Race roundtables

Our President David Weaver held several virtual roundtable discussions to give members and stakeholders a chance to express their views on key issues affecting the professions. These included conversations on the issues of race and racism within the counselling professions, and the training and development of diverse counselling professions. Members responded with constructive challenges on difficulties accessing the profession, particularly for marginalised groups, and asked to see action to tackle this. Their comments have helped in the development of our EDI strategy and its associated activities.





## Accessible accreditation

Following a member survey asking about how we can make the individual accreditation process more accessible, we hired two accreditation assessors and a learning and disability consultant to help us improve accessibility. We're developing a new online application form and webpages to support members applying for accreditation and to make the process more straightforward.

## Listening group

We brought together a group of staff from across different departments to review member feedback every month and look at what actions need to be taken. A monthly report is produced and shared with staff and members, highlighting work carried out in response to member feedback.

## Research priorities

We asked members, staff, researchers and academics what our research priorities should be over the next three to five years. Suggestions included research on EDI issues, online and telephone therapy, and client experiences of counselling and psychotherapy. These responses will inform our research strategy, which will particularly emphasise client-focused research.

## Readers' views

Our divisional journals' content and design are shaped by member feedback so they continue to inspire and inform readers. We adapted the look and content of the journals' webpages, following the results of a reader survey. There was a positive response to the online journals in our January 2022 survey.

## Therapy Today advisory board

Our *Therapy Today* editorial advisory board was launched in September 2021. The group is made up of seven of our members who bring both their professional and their lived experiences to *Therapy Today*. We hope the board will help us keep the content of *Therapy Today* relevant, helpful, appropriate and inclusive for all members.

### Member's view

**Nick Rennie**, a member of our EDI strategy task and finish group

**“I gravitate towards initiatives where I can see a genuine commitment of wanting to change and where the focus is on the people, not box ticking. Being a member of the EDI task and finish group, I wanted to be involved with something that could truly benefit BACP members, communities, and those wanting to get into the profession. My experiences as a student highlighted some of the barriers across the profession. I wanted to use my personal experience as a black male, a student, a counsellor, an EDI professional and everything in-between, to help create and shape the EDI strategy. I have contributed towards a strategy which takes into account what matters to me, the voice of our members, communities, and future therapists along with backable actions to support lasting change and improvements.”**



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## Member's view

**Kathy Carter**, a member of our *Therapy Today* editorial advisory board

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“As a neurodiversity advocate, I was pleased to see BACP’s response to members’ wishes that neurodiversity recognition is included more within the Association’s resources, and that neurodivergent voices are heard and accounted for when publishing information. Hence, invitation onto the excellent *Therapy Today* magazine’s editorial board, which celebrates visibility of the Association’s diverse membership, was an exciting step for myself and other advocates and allies. I therefore hope the board will help meet the need (existing within all therapeutic member organisations!) for EDI resources that support neurodivergent client-bases in an identity-affirming way, and support the many neurodivergent students and practitioners.”



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## Staff view

**Sarah-Jane Smith**, Customer Services Supervisor

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“I supervise and support 10 customer services officers. BACP’s objective to listen to, learn from, and work with our members is at the heart of what we do. As first point of contact we’re in a position to flag issues or gain feedback which is fed into the listening group. We record the types of calls and emails to track trends. We aim to deliver a quality service. I feel a sense of purpose in supporting members who are helping to change lives.”



# 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**

## Key achievements

### Jobs board

We saw a 96% increase in the number of jobs advertised on the BACP jobs board, compared to the previous year. A new online booking system has made it easier for advertisers to post jobs on the site. The jobs board promotes paid job opportunities and student placements to all of our members.

### Ethics support

Our ethics team recorded a 20% increase in member enquiries this year, and we recruited a new ethics officer to help meet this demand. Member feedback on the service has been consistently high, with an average 96% excellent or good rating from members. We also developed a flow chart, available on our website, to guide members to the correct service and help improve their experience of reaching out for ethics support.

### Podcasts

Divisional journal editors began recording podcasts based on content within their latest editions. This has increased the variety of online content for our members so they can consume information in a different format. They can be accessed from either our learning centre or the online divisional journal pages. We've also recorded 14 *Therapy Today* podcasts on subjects as varied as climate change, counselling in prisons, and the ethical dilemmas of online dating as a therapist.

### Gender diversity event

Our Queering therapy spaces and working with gender diverse clients event was held in response to demand for more specialist learning from therapists and professionals with lived experience of gender dysphoria and gender diversity. The event was fully booked and received positive feedback from attendees.

## **Staying connected**

More than 1,400 members attended our six free online networking events throughout the year. Each event included three CPD presentations on a range of themes to support members in their practice. They also included themed breakout spaces to network with colleagues and hear the latest updates and news from staff and divisions.

## **Grant scheme**

We launched a £30,000 pilot grant scheme to fund two of our organisational members to deliver a project that aims to improve access to therapy for people from marginalised and racialised community backgrounds. We'll use this pilot to shape future grant funding that support organisations to remove barriers to talking therapies.

## **Research resources**

We've created a suite of resources to help develop members' research skills. They include video presentations, panel discussions with research experts, interviews and written resources. They're on a range of topics such as research ethics, developing a research question, writing for publication and more.

## **Supervision**

A supervision skills training programme, developed by BACP member Steve Page and our Children, Young People and Families Lead Jo Holmes, was rolled out across the UK. This has resulted in a network of members, who are also counselling supervisors with experience of working in education, leading on delivering the project to school and college staff.

## **COVID guidance**

We continued to update our webpages with the latest guidance to help members navigate through changes to COVID restrictions. These pages were viewed more than 140,000 times during the year.

### Member's view

**Chris Grant**, presenter of Queering therapy spaces and working with gender diverse clients event

“I brought the topic Queering therapy spaces and working with gender diverse clients to BACP's attention as there are very few practitioners in BACP who are both trans and qualified practitioners developing queer specific therapy practice. One of the key drivers for the event was to disseminate the learning I have gained over many years of lived experience and practice, to centre trans professional voices and shift the narrative to one informed by both professional expertise and lived experience, and finally platform the intersectional and overlapping themes when working with trans and gender diverse clients. I think the enormous amount of positive feedback demonstrates the need for more of these kinds of events and the importance of increased visibility for trans practitioners.”





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## Member's view

**Emma Brand**, presenter of Communication and working creatively with clients with sensory needs at Staying Connected in January 2022

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“As part of being involved in Staying Connected, I wanted to share my knowledge and experience, but I also found it an opportunity to evaluate my own practice which was incredibly helpful. I felt the opportunity gave me a space to look at the subject matter from different perspectives to consider what has changed over time. My presentation explored sensory/communication needs and how to integrate and support clients who may experience this in private practice. I found the experience very rewarding, from the preparation and recording process, to the engagement of the participants and diverse questions raised. This enabled me and the presenter to take the discussion on different tangents and opened up more space for deeper exploration.”



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## Staff view

**Mark Jackson**, Senior Events Organiser

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“Over the past year, we have run a series of free, regional, online events with the main aim of networking with other local therapists, BACP staff and divisional members along with hearing from a range of speakers. There have been a total of six Staying Connected events over the past 12 months across the four nations, and we are really pleased with the way our members have been able to network remotely through these events over the course of the pandemic. I have loved being a part of the team who organise these events and keeping that contact with our members, albeit remotely. We will be returning to in-person Making Connections events in 2022, we can't wait to see you there.”



# 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**

## Key achievements

### Learning centre

The Learning centre was launched to all members and now has more than 18,000 users. It's home to CPD resources for members, including 300 hours of content and they can also plan and record their learning. Members can also use the free CPD log area to submit their records for audit.

### Building a community

We've developed a Communities of practice platform that will give members an online space to connect and share professional knowledge. The project is in response to members' requests for a new online community to support them in their work and was developed in collaboration with 17 members. The communities will include: students; multilingualism psychological therapies; ecotherapy; disability and chronic pain; and neurodiversity. The platform is due to launch in summer 2022.

### Hybrid conferences

We held two 'hybrid' lite conferences as part of our roadmap to returning to face-to-face events. The hosts and panels at our Private Practice conference in September 2021 and AGM in November 2021 were at a studio, while the audience watched online at home. These capitalised on positive elements of both formats to give a dynamic, engaging experience for viewers.

### Accessing the profession

We've worked with a consultant to explore how to increase representation at all levels of the profession of people from Black and ethnic minority heritage. This work has started to look at understanding and reducing barriers to entry and progression and to identify and work with key ally organisations. It will establish a plan of action for us. We hope this will lead to pilot funding for bursaries to encourage people from underrepresented groups or those who require financial support to enter the counselling professions.

## Directory support

We launched a telesurgery service to provide one-to-one support and guidance to members who advertise on our directory. This has helped members to improve and update their listing and provided them with statistics on profile views and enquiries.

## Private practice toolkit

The toolkit now includes 11 new resources to support members working in private practice. Subjects include growing your practice, contracts, tax and data protection. The toolkit has had more than 20,000 views.

## Journal success

Our online journals have gone from strength to strength and now have more than 40,000 subscribers. Subscriptions have grown by 83% in the past 12 months. *BACP Workplace* journal was shortlisted in the Memcom Excellence Awards, reflecting the careful and creative planning, content and design of the journal.

## Website refresh

We're currently in the process of refreshing and relaunching our website, having carried out research with our members and other website visitors. We're planning to launch our upgraded website later this year and are excited to be able to offer an improved experience for all users.

## Divisional emails

We developed a new quarterly dedicated email bulletin for our divisional members in 2021, which included content tailored specifically to our divisions. Members have commented on the emails' informative and interesting content.



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### Member's view

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**Rima Sidhpara**, Chair of BACP Private Practice division and co-host of the 2021 BACP Private Practice conference.

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**“Due to COVID-19, the conference was delivered online for the second year running. We hosted it from a live studio at BACP House, which helped to add an interactive element to the event. It was interesting to see behind the scenes. The online chat room had a lively buzz and helped to bring to life the atmosphere of the conference. We opened with a keynote from Helen Odell-Miller on the role of music therapy. There were also six interesting workshops and we ended with a fantastic keynote on the importance of shared reading with Jane Davis. There was a great energy all day and I’m pleased to say that delegates reported a positive experience.”**



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## Member's view

**Vanessa Hurst**, BACP member who advertises through our directory

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“The BACP directory telesurgery service was really helpful to me. I had a friendly and informative session which gave me insight into how the register works, and I made changes to my profile based on advice given. This has definitely led to more enquiries and I would recommend the service to others.”



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## Staff view

**Rebecca Gibson**, Member Resources Manager

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“I lead a team who design and develop learning resources for our members. We work with subject matter experts to commission free and subscriber CPD hub content for the Learning centre. We also deliver a programme of in-person and online CPD events across the year, to support members in their continuous learning and development and to facilitate networking opportunities. I work creatively with my team to innovatively provide the most effective and accessible learning opportunities. I've worked for the organisation for 10 years and have a passion for supporting our members with their CPD.”



# 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**

## Key achievements

### SCoPEd

Working with five Professional Standards Authority-accredited bodies, we published the January 2022 version of the SCoPEd framework. The ground-breaking shared standards framework sets out the core training, practice and competence requirements for counsellors and psychotherapists working with adults. Key changes since the 2020 version include a greater emphasis on the role of the therapeutic relationship and qualities of therapy, additional standards relating to online and phone therapy, further focus on equality, diversity and more consistent use of language that is inclusive and more accessible to a wider audience. We've also increased communication and engagement with members on SCoPEd, including updating web pages and FAQs, journal articles, social media posts and held or attended events.

### Online therapy competence development

Last year we published an updated online and phone therapy (OPT) competence framework in response to the COVID-19 pandemic and the increased numbers of members delivering therapy in this way. In 2021 to 2022 we published an OPT user guide and training curriculum as well. The curriculum is aimed at training providers and has different options for student counsellors and qualified practitioners, ranging from initial core training to an extended course, or top-up training and CPD. We also embedded OPT into our course accreditation and qualification approval schemes, supporting courses and partners in this process.

### Good practice resources

We produced six new Good Practice resources and reviewed and updated 33 others. Our new e-learning resource Exploring suicidal risk with clients was published in December.



## **Supervision competences**

We developed and published a supervision training curriculum to offer training providers a framework for delivering counselling and psychotherapy supervision training. This was underpinned by the supervision competence framework, published in 2021, which identifies the additional knowledge and skills needed to work ethically and effectively as a supervisor.

## **Meeting standards**

There are now 50 centres delivering BACP-approved qualifications. In 2021 we accredited one new course and maintained accreditation for 91 existing courses. In 2021, we accredited five new services and maintained accreditation for 148 existing services

## **Diversity toolkit**

We're working with the Diversity and Inclusion Coalition to create a toolkit for counselling and psychotherapy programmes. It aims to support institutions, training programmes and individual tutors to develop their skills and understanding when working with diversity and inclusion – and will initially focus on race, ethnicity and anti-oppressive practice.

## **Sharing research**

Our 2021 research conference included more than 80 presentations. It also highlighted two major research trials important to the profession – the PRaCTICEd trial – which is the largest randomised controlled trial to date of Person-Centred Experiential Therapy - and the ETHOS trial - which has examined the effectiveness and cost-effectiveness of humanistic counselling in schools.

The conference helped researchers and members share their research with a wide audience, as well as giving them access to research that was relevant to practice for their own CPD.

## **Reaccreditation**

Our register was reaccredited for another 12 months by the Professional Standards Authority. Every year, the PSA examines how we uphold professional standards, including how we carry out our complaints procedure, and also looks at our financial status and governance processes. The PSA cited our approach to increasing diversity within the roles it registers and our aim to increase talking therapies in the report.

## **Virtual complaints hearings**

We successfully moved from the development and piloting of virtual hearings to running virtual hearings as opposed to face-to-face hearings. This allowed us to process complaints when it was not possible to host physical hearings.

## **Get help with counselling concerns service**

The service continues to develop and grow. It successfully engages with members of the public, and it is often able to help clients resolve their concerns with their therapist.



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### Member's view

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**Chris Brown and Juanita Harriot**, from  
Lewisham Counselling and Counsellor  
Training Associates

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**“We have annually encouraged our year two Higher Professional Diploma students to submit their research abstracts for poster presentation at the BACP research conference since 2006. We sponsor our successfully selected students to attend the conference in person, because it rockets them into an environment layered with professionals in our field from professors to newly qualified practitioners from other nationwide institutions. Last year was an entirely different experience with the conference being online, but it was none-the-less a highly professional one. As well as being instructive, our students had fun creating our recordings and then watching these and other contributions on the day. The key presentations were as informative as ever, and it was (as always) a focused opportunity to learn more about the research-based movements and new understandings related to counselling and psychotherapy.”**



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## Member's view

**Dr Anna Constantine**, BACP accredited and COSRT registered therapist and clinical supervisor

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“I have presented in person at a number of BACP research conferences and have found them to be an effective way, not only to disseminate my research, but to network with other presenters and delegates. During the pandemic, the BACP 2021 online research conference offered me a welcome opportunity to do this again. I presented a paper entitled ‘The influence of heteronormativity in counselling and psychotherapy training’, followed by a live question and answer session. The presentation explored how heteronormativity presents within psychotherapeutic education.”



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## Staff view

**Jagjit Purewal**, Register Officer

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“My job involves running the Certificate of Proficiency assessments and working on the Register audits. I enjoy this busy and varied role. There’s a lot of preparation that goes into the assessments, and I work on developing case study material, the assessment platform, handle queries from members, process results and give members feedback. We want to make things as clear as possible for members and this year I worked with our website manager to update web pages and introduce a timeline so people know exactly what they need to do from the start to finish of the assessment process. I enjoy speaking to people on the phone and knowing that I’ve helped them, along with working with our contractors to develop and review case studies for the CoP.”



# 5

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

## Key achievements

### **Making the headlines**

We've seen an 83% increase in the reach of media coverage mentioning BACP since we started working with PR agency 23red in February 2020. This included widespread coverage of our Mindometer survey, which highlighted the impact of COVID-19 on counselling, national articles on the mental health of small business owners and on our annual public perceptions survey. Members and staff have featured on national TV, radio, local broadcast media, in papers and online talking about counselling. The aim of this work is to raise awareness of BACP, counselling and therapists' expertise and to signpost people looking for help to our members.

### **BBC focus on therapy**

Our Head of Professional Standards Caroline Jesper was interviewed for a BBC documentary on the risks of unqualified and unregistered online practitioners. Caroline spoke about the importance of choosing a registered therapist, our members' training, ethical and professional standards requirements, and about the benefits of therapy. The documentary featured on the BBC news channel and on BBC iPlayer and was also covered by the BBC News website, BBC1's Morning Live, and national and local BBC radio stations – reaching an estimated 34 million people. It also prompted other media opportunities, including a section on BBC Radio 4's You and Yours programme, in which our Deputy Chief Executive Fiona Ballantine Dykes featured.





## NICE consultation

We submitted our response to the consultation on the National Institute for Health and Care Excellence (NICE) draft guideline for treatment of adults with depression. We welcomed the improved focus on client choice and the recommendation that all psychological therapies should be considered as first-line treatments for depression. But we raised serious concerns, such as how the guideline was put together and how relevant research was not considered.

## Parliamentary debate

MPs highlighted the need for the Government to invest in qualified, paid counsellors in schools in England during a debate in Parliament. We briefed MPs ahead of the session, and our data and key points about school counselling were mentioned in the debate. It was the first time MPs had the opportunity to challenge the Government's position on school-based counselling in detail.



## Therapy investment calls

We called on the Government and policy makers in London to invest in counselling and psychotherapy, during a virtual roundtable event attended by the Minister and Shadow Ministers for Mental Health. Our Chair Natalie Bailey and CEO Hadyn Williams made the case for counselling and psychotherapy to play a bigger part in our society's mental health recovery from COVID-19.

## Consultations and conversations

We responded to 23 government consultations and parliamentary inquiries across the four nations of the UK to make the case for counselling and psychotherapy. Our policy team had 451 impactful conversations during the year, demonstrating the increased interest in counselling and psychotherapy.

## Royal Foundation

We've worked with the Royal Foundation of the Duke and Duchess of Cambridge to create a directory of therapists who can work with emergency responders. It's part of a wider package of support for frontline emergency workers being funded by the foundation. We're part of an expert reference group for the project.

### Setting the agenda

We joined the Health Devolution Commission, a high-profile group that includes former UK health ministers. This will help us to better influence the devolved health agenda in England. The group's lobbying on the Health and Care Bill secured important cross-party support for improved mental health investment in the new Integrated Care Systems across England.

### Social media advertising

We launched our first ever social media advertising campaign to highlight how counselling can help and signpost people to our members. The adverts, which feature mainly on Facebook and Instagram, have been viewed more than 1.6 million times in five months.

### Google AdWords

This year we took steps to optimise the use of our Google AdWords charity grant and supported it with a paid advertising campaign to improve our visibility against the most popular counselling and psychotherapy search terms. Direct enquiries from our website to our members increased by 27%.

### GP surgery campaign

Eye-catching leaflets and posters sharing our 'counselling changes lives' message were distributed to 3,000 GP practices. They introduced what counselling is, what a counsellor can help with and explained how to access counselling. They also emphasised why it's important to choose a counsellor listed on a Professional Standards Authority accredited register.

### Mapping the workforce

We're carrying out a rolling survey of members that explores their working practices, including the client groups they work with, the settings they work in and their pay and hours. It's allowing us to build up a detailed picture of who our members are and where they are working, but also gives us an understanding of the financial issues our members face in relation to earning a living. Data from the survey have already been used by the policy team to support their work campaigning for more paid opportunities for our members. We email the survey to members following their annual membership renewal.





## **Across the nations**

We secured at least one BACP-suggested action within each manifesto of the main parties in both Scotland and Wales ahead of parliamentary elections. We also met each of the new Ministers for Mental Health in Wales, Scotland and England, helping us to champion the professions at the very highest levels of Government. We also ensured important commitments for the counselling professions featured in the development of Northern Ireland's new Mental Health Strategy.

## **Influencing parliament**

Through our joint briefing with the British Psychological Society, we directly influenced amendments within the Police, Crime, Sentencing and Courts Bill to protect patient confidentiality.



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### Member's view

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**Dee Johnson**, BACP media spokesperson

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**“To be a public voice for BACP is an exciting privilege. Appearing in digital and print media, plus radio, representing BACP and counsellors’ vital work supports my passionate belief that we must continue normalising therapy, mental health services, breaking stigmas, misunderstandings, promoting good mental fitness, and vitally making professional counselling accessible. Being part of BACP’s Christmas media campaign and being interviewed by many radio stations were hugely proud moments, and I’m hopeful that talking all things mental health is becoming normal.”**



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## Member's view

**Julie Hughes**, Chair of BACP Workplace division

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“As Chair of the Workplace Division, I recognise we are in a fast-changing landscape. Employees who experience trauma need to receive recognised specialist support. The Royal Foundation is an exciting and very welcome project that will allow organisations to access highly experienced trauma counsellors and will complement the Counselling in the Workplace Competencies framework introduced in 2021.”



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## Staff view

**Steve Mulligan**, Four Nations Lead

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“My focus is securing greater recognition for the counselling professions from key decision makers across our four nations. This year, I’ve worked with political connections in Wales and Scotland to embed 24 BACP policies across 10 manifestos ahead of the elections. We met mental health ministers in both nations to press them to ensure counselling is central to their programmes. With partners in Northern Ireland, we challenged poor recognition of counselling in the draft Mental Health Strategy, securing a commitment to invest in the counselling workforce. I also held events to champion counselling with England’s devolved decision makers, in Greater Manchester and in London. Together this has helped raise the profile of the profession and puts us in a strong position to secure more investment and paid opportunities for our members across the UK.”



# 6

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

## Key achievements

### Telephone upgrade

We completed the roll out of an online telephone system for all staff. It has increased the number of lines available to our customer services team and meant they are better able to meet the demands of a growing membership. Call answer rates have improved to 98% in just over a year, and call waiting times have decreased significantly. Call recording has allowed for greater training and development opportunities within the customer services team so they can better respond to members' needs. It's also improved how we collect member feedback and has helped us to identify key trends and areas where members need most support.

### Environmentally friendly

We changed our plastic membership cards to sustainable paper-based cards. These can be recycled from home along with other card waste, or composted.

We also now print all our divisional journals on World Land Trust accredited paper and boards, meaning we're reducing our carbon footprint by reducing our emissions. All our divisional journals are now delivered in a new compostable film wrap.



### **Diversity and inclusion training**

Staff took part in thought-provoking and interactive training on diversity and inclusion. This included gaining an understanding of unconscious bias, identifying assumptions and learning more about language and terminology. The aim was for staff to understand more about how to improve inclusion in the workplace and the positive impact that will have on all our work.

### **Business insights**

We've created a new Business Insights team to bring together project management, business analysts and customer relationship management (CRM) development activities. This will better support the business in a cohesive way to deliver change and improvements.

# Reference and administrative details of the charity, its Trustees and advisers

## For the year ended 31 March 2022

### Board of Governors

Natalie Bailey - Chair  
Michael Golding - Deputy Chair  
Vanessa Stirum  
Sekinat Adima  
Julie May  
Kate Smith  
Punam Farmah

### President

David Weaver

### Vice Presidents

Professor Dame Sue Bailey  
Luciana Berger  
Jabeer Butt OBE  
John Cowley  
Nancy Rowland  
Julia Samuel MBE

### Senior leadership team

Chief Executive: Hadyn Williams  
Deputy Chief Executive and Chief Professional Standards Officer: Fiona Ballantine Dykes  
Chief Financial Officer: Philippa Foster  
Chief Officer for Membership and Operations: Chelsea Shelley (started maternity leave 10/12/2021)  
Interim Chief Officer for Membership and Operations: Adam Pollard (started as interim from 13/12/2021)

### Charity registered numbers

BACP is a company limited by guarantee registered in England and Wales (company number 02175320)  
BACP is also a registered charity (number 298361)

### Principal office

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



## Independent auditors

### **RSM UK Audit LLP**

Rivermead House  
7 Lewis Court  
Grove Park  
Leicester LE19 1SD

## Bankers

### **Lloyds Bank Plc**

14 Church Street  
Rugby CV21 3PL

## Solicitors

### **Russell-Cooke LLP**

2 Putney Hill  
London SW15 6AB

### **Trowers & Hamlins LLP**

3 Bunhill Row  
London EC1Y 8YZ

## Investment managers

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

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

# Board of Governors report

## For the year ended 31 March 2022

The Board of Governors (the Board) present its annual report together with the audited financial statements of the Charity for the year 1 April 2021 to 31 March 2022.

The Board has adopted the provisions of the "Statement of Recommended Practice applicable to charities preparing its accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)" in preparing the annual report and financial statements of the charity.

## Structure, governance, and accountability

### Structure

BACP is a company limited by guarantee registered in England and Wales. BACP is a registered charity with the Charity Commission and incorporates BACP Enterprises Ltd, its wholly owned subsidiary.

BACP is a charitable, not-for-profit organisation which means our funds are used to maintain and develop the organisation for the benefit of our members and the communities in which we are active. The objectives of BACP are to promote and provide education and training for counsellors and/or 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 and/or psychotherapy; and 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.

The Association has the power to do anything which is calculated to further its objectives or is conducive or incidental to doing so. Our income comes principally from membership subscriptions, income from the trading subsidiary, BACP Enterprises Ltd, and Find a Therapist directory fees.

The related party transactions are disclosed in Note 17 to these financial statements.

### Governance

The BACP Board of Governors currently consists of seven Governors. Our Governors are elected, appointed or co-opted to oversee our strategic direction and the management of the Association. Representing and accountable to our members, their role includes providing strong leadership, ensuring we achieve our strategic objectives, determining priorities, ensuring performance and managing risk and accountability, viability and sustainability.

The Board of Governors shall consist of up to a maximum of seven Governors elected by our members, up to a maximum of five Governors appointed by the Board, and up to a maximum of two co-opted Governors at any time by the Board. The Board appoints the Chair and the Deputy Chair from the elected Governors. The Board convenes at least four times each year.

Governors serve for an initial term of four years, and may be re-elected or re-appointed for a further four years of service. No Governor (whether elected or appointed) may serve for a period exceeding eight consecutive years without a two-year break. Appointed Governors are allowed to be re-appointed for a further one calendar year maximum if the Board of Governors resolves by at least a three-quarters majority vote of the Governors present and voting. Elected and appointed Governors will be announced at, and terms of office 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	Governance, Remuneration and Nominations Committee - Member
<b>Michael Golding</b> Deputy Chair	Elected 4/12/20 Elected Deputy Chair 11/9/21	Governance, Remuneration and Nominations Committee - Chair
<b>Vanessa Stirum</b>	Co-opted 4/3/16 Appointed 24/11/16 Re-appointed 7/11/2019	Public Protection Committee - Chair Governance, Remuneration and Nomination Committee - Member Former Chair, Audit and Risk Committee (disbanded)
<b>Julie May</b>	Elected 16/11/18	Board Member
<b>Sekinat Adima</b>	Elected 4/12/20	Board Member
<b>Kate Smith</b>	Elected 4/12/20	Research Committee - Chair
<b>Punam Farmah</b>	Elected 5/11/21	Board member
<b>Val Elliott</b>	Elected 15/6/18 Resigned 2/8/21	Former Chair, Finance and Performance Committee (disbanded)
<b>Maira Sibbald</b>	Elected 15/6/18 Resigned 30/7/21	Former Chair, Public Protection Committee
<b>Heather Roberts</b>	Elected 7/11/19 Resigned 30/7/21	Former Board Member
<b>Neela Masani</b>	Elected 7/11/19 Resigned 30/7/21	Former Board Member

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.

On appointment, each Governor completes a register of interests and a confidentiality agreement. Each member of the Board undertakes induction training, consisting of a comprehensive briefing by the Chair of the Board, the Chief Executive and Company Secretary and Head of Governance, with emphasis placed on the legal status and the responsibility of a Trustee. Members meet with the senior management team to understand the work of the Association as a whole.

They are provided with an induction pack that includes the Articles of Association, Standing Orders of the Association, policies and procedures on issues relevant to the role, alongside best practice guides.

This is updated as required throughout the year and updates are provided to the Trustees and their training needs are regularly assessed and met.

The Board of Governors oversees the business of the Association. The Board's delegated Committees are:

1. The Finance, Risk, Audit, Policy and Performance (FRAPP) Committee
2. The Public Protection Committee (PPC)
3. The Research Committee (RC)
4. The Governance, Remuneration and Nominations (GRaN) Committee

## The Finance, Risk, Audit, Policy and Performance (FRAPP) Committee

The scope of the FRAPP Committee includes:

- Responsibility for ensuring the strategic directions set by the Board around finance, audit, risk, policy and performance is monitored and maintained by the organisation.
- Monitoring the financial procedures, policies and plans and ensuring compliance with appropriate regulations.
- Co-ordinating the risk auditing and reporting process and maintaining and monitoring the Risk Register on behalf of the Association.
- Considering GDPR matters with the Committee Chair acting as BACP's point of contact on the Board of Governors for GDPR.

The membership of FRAPP currently includes:

- Alwyn Li, Interim Chair of the Committee
- Sonia Minards, Committee Member
- Richard Mason, Committee Member

## The Public Protection Committee (PPC)

The scope of the PPC Committee includes:

- Responsibility for the development of the BACP Register and professional conduct functions.
- Obtaining legal and professional advice on any matter within its Terms of Reference on approval of the Board.
- Commissioning reports on Internal audits against policy.
- Ensure effective Implementation of all strategies relating to professional conduct and register activities.

The membership of PPC currently includes:

- Vanessa Stirum, Chair of PPC and Trustee of the Board
- Mervyn Wynne-Hughes, Committee Member
- Velia Soames, Committee Member
- Philip Matthews, Committee Member
- Humza Chaudry, Committee Member
- Jo Burns, Committee Member

## The Research Committee (RC)

The scope of the Research Committee includes:

- Responsibility for developing, informing and monitoring the BACP research strategy in accordance with the scheme of delegation, overseeing research procedures, policies and plans, and approving and reviewing research projects.
- Ensuring all policies developed by the Committee comply with appropriate legislation.
- Approving and reviewing research projects (subject to budget provisions).
- Provision of advice and practical suggestions on research projects.

The membership of RC currently includes:

- Dr Kate Smith, Chair of the Research Committee and Board Member
- Dr Scarlett Brown, BACP Committee Member
- Dr Nicholas Cook, BACP Committee Member
- Dr Jeannette Roddy, BACP Committee Member
- Professor Lynne Gabriel, BACP Committee Member

## The Governance, Remuneration and Nominations (GRaN) Committee

The scope of the GRaN Committee includes:

- Supporting the Board in fulfilling its legal, ethical, and functional responsibilities through adequate governance policy development, recruitment strategies, training programs, monitoring of Board activities, and evaluation of Board members' performance.
- Ensuring appointments to the Board are subject to a formal, rigorous, and transparent procedure and an effective succession plan is maintained for the Board and senior management.
- Overseeing the process for resolving Board disputes or disciplinaries and where appropriate engaging with independent consultants or reviewers as and when necessary.
- Reviewing the organisation's governance matters and make recommendations to the Board, take any actions to enable the Committee to fulfil its responsibilities and seek independent advice to perform its duties where necessary.

The membership of GRaN currently includes:

- Michael Golding, Chair of the GRaN Committee and Deputy Chair to the Board
- Sheila Edmund, BACP Committee Member
- Vanessa Stirum, BACP Committee Member and Chair of PPC



# Description of principal risks and uncertainties

Policies and procedures are designed to identify, assess, and mitigate risk. During the year, the Finance, Risk, Audit, Policy, and Performance (FRAPP) Committee (formerly the Audit, Risk and Performance Committee) and the Board of Governors carry out an assessment of the strategic, 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.

The key strategic risks identified include:

- Inability to deliver against our financial strategy due to changes in the sector. A challenging economic climate for our members continues to impact upon BACP's income stream with membership being the primary source of income for the Association.
- Inability to fulfil the requirements set out by our regulators particularly the Professional Standards Authority.
- The potential impact of implementing SCoPEd on membership numbers, membership income and ultimately BACP's financial position.
- Damage to the BACP brand resulting from actions of the employees and members of BACP which could result in financial or reputational damage including breach of data and loss of confidential and sensitive information. A lack of external brand profile could weaken the Association's voice and make it hard to articulate BACP's voice.
- Legal challenges on complaints and conduct cases overseen by the professional conduct team.

These key strategic risks are recorded in the strategic risk register, which records the mitigations that are in place, together with further action. The Board, as a body, is together responsible for establishing, implementing, and monitoring the internal financial controls. The detailed oversight of the internal financial controls is delegated to the FRAPP Committee.

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 (now FRAPP) Committee then makes 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.

# 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. In March 2022 the Board agreed that the free reserves policy 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 six months. This is currently estimated at £5.5 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 2022 the level of the charity's free reserves was:

<b>Total reserves:</b>	<b>£7,936,960</b>
Less:	
Restricted funds	£0
Designated funds (that have been committed)	£1,218,135
Property revaluation reserve	£65,000
Tangible and intangible fixed assets*	£400,747
Capital commitments	£0
<b>Sub total</b>	<b>£6,253,078</b>
Less identified risks	£192,058
<b>Free reserves</b>	<b>£6,061,020</b>

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

The level of free reserves is within an acceptable range of the reserves policy.

## 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 Ltd 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 note 11.

## 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 £3,665 (2021 - £2,257) for the year.

# Strategic report

## Review of business

Our main sources of funding are membership subscriptions (82% of total income), income from our trading subsidiary, BACP Enterprises Ltd (8%), and Find a Therapist directory fees (5%).

Total income for the year increased by £1,177,889 to £11,194,120, an increase of 12%. The increase was principally driven by higher individual membership numbers which increased from 57,005 to 61,756 in the year to 31st March 2022. This accounted for £756,532 of the increase with Find a Therapist directory and income from BACP Enterprises Ltd accounting for £122,434 and £268,164 respectively. The funding sustains the costs incurred in delivering our key objectives through representation of the profession, developing research, the provision of journals, conferences and events, professional standards and the register and conduct process.

Operating expenditure increased by £1,263,857 to £10,036,220, an increase of 14%. The increase in expenditure is consistent with the increase in income and is significant against the backdrop of a 0.5% expenditure increase in 2020/21 and a fall in expenditure of 2.4% in 2019/20.

The main driver for the increase in expenditure has been the emergence from the pandemic and most of the increase in expenditure relates to our charitable activities. Within these activities we have seen increased expenditure on hearings, project costs associated with our six point strategy, journals and publications, committees, and the associated staff and professional expertise to undertake these activities.

Investment income has fluctuated throughout the year due to market volatility caused by the economic and geo-political environment. Although we have seen a small gain on the investment portfolio of £73,915 this is much reduced from the gain of £403,814 in the previous year.

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.

BACP's free reserves have increased by £480,144 against a movement in funds of £1,231,815. As reported last year £1.3m has been designated towards specific high-profile and long-term pieces of work. This, together with the decision by the Governors to change the free reserves policy to six months of running costs, has ensured that the level of free reserves is within an acceptable margin of the policy.

# Streamline Energy and Carbon Reporting (SECR)

This section of our Annual Review covers the energy and carbon reporting for the financial year 2021/22. The contents have been written in accordance with the best practice guide for Streamlined Energy and Carbon Reporting (SECR), released in April 2019, and to the best of our knowledge, the information included is correct.

We have worked with Elmhurst Energy Consultancy to complete this report, providing the energy data for our operations during the financial year 2021/22. Included in our UK energy use are Scope 1, 2 and 3 emissions and an energy intensity ratio.

## Background to SECR

The Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 introduced changes to require quoted companies to report their annual emissions and an intensity ratio in their Directors' Report.

The 2018 Regulations brought in additional disclosure requirements for quoted companies, and introduced requirements for large unquoted companies and limited liability partnerships to disclose their annual energy use and greenhouse gas emissions, and related information.

## Aims of SECR

- Increase awareness of energy consumption and carbon emissions within large and quoted organisations, including enhanced visibility to key decision makers;
- Create more of a level playing field among large organisations, in terms of energy and emissions reporting;
- Ensure administrative burdens associated with energy and emissions reporting are proportionate and broadly aligned to the existing energy reporting requirements and the business reporting framework;
- Provide organisations in scope with the right data to inform adoption of energy efficiency measures and opportunities to reduce their impact on climate change; and
- Provide greater transparency for investors, and other stakeholders, on business energy efficiency and low carbon readiness.

# UK Energy Use

The Association does not fall under the qualification criteria for SECR reporting, however we have chosen to report on a voluntary basis.

As such, the Association will report on its UK emissions and the associated greenhouse gas emissions calculated from UK energy use. The energy use reported on is that consumed by the Association in our two offices located in Leicestershire.

The time period the data covers is aligned with the financial year 2021 running from April 2021 to the end of March 2022.

The guide of best practice for the new Streamlined Energy and Carbon Reporting Framework details that the Association must provide the energy use and emissions figures for the previous financial year by way of comparison. The figures for the previous financial year have been recalculated by Elmhurst Energy.

Table 3 shows the percentage change for each consumption and emissions category from the financial year 2020/21 to the financial year 2021/22. As shown all relevant areas have increased in consumption, with transporting showing the largest percentage increase in terms of both energy consumed and emissions generated.

The intensity ratio, which accounts for the increase in FTE between the two periods, shows an increase of 6.97%. The increase is largely due to the enforced lockdowns during the Coronavirus pandemic and the large reduction in travel, due to enforced travel restrictions during 2020 and 2021.

	Current Reporting Year 2021/22	Previous Reporting Year *2020/21	% Change
<b>UK and offshore (mandatory)</b>			
Total energy consumption (kWh)	155,439	124,070	+25.28%
Emissions from combustion of mains gas (Scope 1) (tCO <sub>2</sub> e)	0	0	N/A
Emissions from purchased electricity (Scope 2) (tCO <sub>2</sub> e)	29.913	26.165	+14.32%
Emissions from business travel in rental cars or employee-owned vehicles where the company is responsible for purchasing the fuel (Scope 3) (tCO <sub>2</sub> e)	3.518	0.203	+1633.01%
Total emissions (tCO <sub>2</sub> e)	33.432	26.368	+26.79%
Intensity ratio (tCO <sub>2</sub> e/FTE)	0.261	0.244	+6.97%

\*recalculated

# 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 2021.

## Intensity measurement

The Association is required to provide emissions figures in the form of at least one intensity ratio. An intensity ratio compares emissions data with an appropriate business metric or financial indicator. Under the new Streamlined Energy and Carbon Reporting Framework, companies can decide upon the most appropriate intensity ratio to ensure it is relevant to their business operations and sector.

The Association's intensity ratio is t/CO<sub>2</sub>e per full-time equivalent member of staff (FTE):

Full-time equivalent member of staff - 128

Intensity ratio – 0.261 tCO<sub>2</sub>e per FTE

## Methodology

Elmhurst Energy Consultancy has determined the energy consumption and emissions based on the GHG Protocol Corporate Accounting and Reporting Standard, the UK Government Conversion Factors for Company Report published by the UK Department for Business, Energy & Industrial Strategy, and the data issued by the Association. This data included the electricity consumption totals for both office sites, as well as mileage data for the grey fleet.

## Scope 2 - Indirect Emission Data Calculation

Electricity consumption data for the year was supplied for the offices and was converted into carbon dioxide emissions (t/CO<sub>2</sub>e) via the UK electricity conversion factor from the UK Government Conversion Factors for Company Report, published by the UK Department for Business, Energy & Industrial Strategy.

## Scope 3 – Other Indirect Emission Data Calculation

Mileage data for the year was provided through claims made by employees using their own cars for business purposes. Though not employed by the Association, we have included mileage claimed by BACP Trustees and committee members.

These mileage figures were converted into carbon dioxide emissions (t/CO<sub>2</sub>e) via the relevant mileage conversion factor from the UK Government Conversion Factors for Company Reporting, published by the UK Department for Business, Energy and Industrial Strategy.



## 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.

During 2022 we will be carrying out energy audits on both our buildings to assist us in identifying ways in which we can reduce our energy usage and reduce our carbon emissions.

GHG protocol scope	Definition
<b>Scope 1 (Direct) GHG emissions</b>	Scope 1 emissions include emissions that are derived from activities owned or controlled by the organisation. As such, they are direct emissions. For BACP this would include emissions from any mains gas used for heating offices; however, there is no gas usage associated with our two current offices.
<b>Scope 2 (Energy indirect) emissions</b>	Scope 2 emissions include emissions released into the atmosphere associated with the consumption of purchased electricity, heat, steam, and cooling. These are indirect emissions which are a consequence of the organisation's activities, but occur at sources they do not own or control. For BACP this includes the electricity purchased for use at our offices sites.
<b>Scope 3 (Other indirect) emissions</b>	Scope 3 emissions are a consequence of the organisations actions, which occur at sources which they do not own or control, and which are not classed as Scope 2 emissions. For BACP these include the emissions produced from grey-fleet usage.

# Statement of Trustees Responsibilities

The Governors, who are also the directors of BACP (for the purposes of company law), are responsible for preparing the Annual Review, including the Strategic Report, and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements
- prepare the financial statements on 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 adequate accounting records, that are sufficient to explain the group and charitable company transactions and disclose with reasonable accuracy at any time the financial position of the group and charitable company and to enable the Board to ensure that the financial statements comply with the Companies Act 2006.

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.

The governors are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

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 to the Board of Governors, via the Finance, Risk, Policy and Performance Committee (FRAPP, which now incorporates the previous 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 FRAPP Committee. At our AGM in November 2021, RSM UK Audit LLP was reappointed as the Association's auditors for 2021/22.

The Board approves 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 Leadership Team for 2021/ 2022 comprises of:

- Chief Executive: Hadyn Williams
- Deputy Chief Executive & Chief Professional Standards Officer: Fiona Ballantine Dykes
- Chief Financial Officer: Philippa Foster
- Interim Chief Officer for Membership and Operations: Adam Pollard

The Senior Management Team, who oversee each of our departments, are listed on our website.

## Membership of BACP

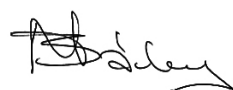
We offer the categories of membership listed below. The members of these categories are also members of the company and have full voting rights:

- 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.

### On behalf of the Board of Governors



**Natalie Bailey**

Chair of the Board of Governors

Date: 23rd September 2022

# Independent auditor's report

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

### Opinion

We have audited the financial statements of The British Association for Counselling and Psychotherapy (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 March 2022 which comprise the Consolidated Statements of Financial Activities (incorporating an income and expenditure account), Group and Charity Balance Sheets, Group Cash Flow Statement 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 2022 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 Companies Act 2006 and 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 Report of the Governors other than the financial statements and our auditor's report thereon. The governors are responsible for the other information contained within the Report of the Governors. 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 Governors

As explained more fully in the Statement of Governors' responsibilities set out on page 46, 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 and component auditors:

- obtained an understanding of the nature of the sector, including the legal and regulatory framework that the group and parent charitable company operate in and how the group and parent charitable company are complying with the legal and regulatory framework;
- 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 and external advisors.

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 to inquire of management and those charged with governance whether the group is in compliance with these laws and regulations and inspected correspondence with licensing or regulatory authorities.

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 and 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

Date: **27/09/22**

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 2022

	Notes	Unrestricted general funds £	Unrestricted designated funds £	Total 2022 £	Unrestricted general funds £	Unrestricted designated funds £	Total 2021 £
<b>Income from:</b>							
Donations		936	-	936	955	-	955
Charitable activities	3	10,173,891	-	10,173,891	9,316,114	-	9,316,114
Trading activities	5	892,316	-	892,316	624,152	-	624,152
Investment income	6	73,936	-	73,936	47,785	-	47,785
Other income		53,041	-	53,041	27,225	-	27,225
<b>TOTAL INCOME</b>		<b>11,194,120</b>	<b>-</b>	<b>11,194,120</b>	<b>10,016,231</b>	<b>-</b>	<b>10,016,231</b>
<b>Expenditure on:</b>							
Raising funds	6	24,457	-	24,457	25,898	-	25,898
Trading activities	5	445,890	-	445,890	363,756	-	363,756
Charitable activities	4	9,484,008	81,865	9,565,873	8,382,709	-	8,382,709
<b>TOTAL EXPENDITURE</b>		<b>9,954,355</b>	<b>81,865</b>	<b>10,036,220</b>	<b>8,772,363</b>	<b>-</b>	<b>8,772,363</b>
<b>NET INCOME/(EXPENDITURE) BEFORE GAINS AND LOSSES ON INVESTMENTS</b>		<b>1,239,765</b>	<b>(81,865)</b>	<b>1,157,900</b>	<b>1,243,868</b>	<b>-</b>	<b>1,243,868</b>
Net Gains on investments	11	73,915	-	73,915	403,814	-	403,814
<b>NET INCOME/(EXPENDITURE) FOR THE YEAR</b>		<b>1,313,680</b>	<b>(81,865)</b>	<b>1,231,815</b>	<b>1,647,682</b>	<b>-</b>	<b>1,647,682</b>
Transfers between Funds	16	(1,300,000)	1,300,000	-	-	-	-
<b>NET MOVEMENT IN FUNDS</b>		<b>13,680</b>	<b>1,218,135</b>	<b>1,231,815</b>	<b>1,647,682</b>	<b>-</b>	<b>1,647,682</b>
<b>Reconciliation of Funds:</b>							
<b>TOTAL Funds Brought Forward</b>		<b>6,705,145</b>	<b>-</b>	<b>6,705,145</b>	<b>5,057,463</b>	<b>-</b>	<b>5,057,463</b>
<b>TOTAL Funds Carried Forward</b>	16	<b>6,718,825</b>	<b>1,218,135</b>	<b>7,936,960</b>	<b>6,705,145</b>	<b>-</b>	<b>6,705,145</b>

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

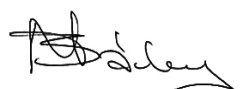
Unrealised losses on investments have been included in the statement of financial activities as required by the Statement of Recommended Practice 'Accounting and Reporting by Charities'.

## Consolidated balance sheet at 31 March 2022

Company Registration  
Number 02175320

	Notes	2022 £	2022 £	2021 £	2021 £
<b>FIXED ASSETS:</b>					
Tangible assets	9	2,580,862		2,547,546	
Intangible assets	10	302,385		340,534	
Investments	11	3,224,270		3,121,161	
			6,107,517		6,009,241
<b>CURRENT ASSETS:</b>					
Debtors	13	2,600,625		2,298,912	
Fixed term and notice deposits		2,256,135		250,640	
Cash at bank and in hand		2,717,880		3,504,259	
		7,574,640		6,053,811	
<b>CREDITORS: Amounts falling due within one year</b>	13	5,745,197		5,357,907	
<b>NET CURRENT ASSETS</b>			1,829,443		695,904
<b>NET ASSETS</b>			7,936,960		6,705,145
<b>UNRESTRICTED FUNDS:</b>					
General income fund	16	6,653,825		6,640,145	
Designated funds	16	1,218,135		-	
Property revaluation reserve	16	65,000		65,000	
<b>Total Unrestricted Funds</b>			7,936,960		6,705,145
<b>TOTAL FUNDS</b>			7,936,960		6,705,145

On behalf of the Board of Governors




**N Bailey**  
Chair

Approved by the Board of Governors on  
23rd September 2022

## Balance sheet at 31 March 2022

	Notes	2022 £	2022 £	2021 £	2021 £
<b>FIXED ASSETS:</b>					
Tangible assets	9	2,580,862		2,547,546	
Intangible assets	10	302,385		340,534	
Investments	11	3,224,270		3,121,161	
			<b>6,107,517</b>		6,009,241
<b>CURRENT ASSETS:</b>					
Debtors	12	2,961,613		2,513,821	
Fixed term and notice deposits		2,256,135		250,640	
Cash at bank and in hand		2,301,535		3,239,397	
		<b>7,519,283</b>		6,003,858	
<b>CREDITORS:</b> Amounts falling due within one year	13	5,690,840		5,308,950	
NET CURRENT ASSETS/(LIABILITIES)			<b>1,828,443</b>		694,908
<b>NET ASSETS</b>			<b>7,935,960</b>		6,704,149
<b>UNRESTRICTED FUNDS:</b>					
General income fund		6,652,825		6,639,149	
Designated Funds	16	1,218,135		-	
Property revaluation reserve	16	65,000		65,000	
<b>Total Unrestricted Funds</b>			<b>7,935,960</b>		6,704,149
<b>TOTAL FUNDS</b>			<b>7,935,960</b>		6,704,149

### On behalf of the Board of Governors



**N Bailey**  
Chair

Approved by the Board of Governors on  
23rd September 2022

## Consolidated cashflow statement for the year ended 31 March 2022

	2022 £	2021 £
<b>Net cash provided by operating activities</b>	1,420,309	1,777,518
<b>Cash flows from investing activities:</b>		
Dividends and interest from investments	73,936	47,785
Additional cash invested in investment fund	-	(750,000)
Purchase of property and equipment	(70,935)	(64,186)
Purchase of intangible assets	(175,000)	(184,333)
Proceeds from sale of investments	348,963	754,507
Purchase of investments	(285,698)	(1,035,837)
<b>Net cash used in investing activities</b>	(108,734)	(1,232,064)
<b>Change in cash and cash equivalents in the reporting period</b>	1,311,575	545,454
<b>Cash and cash equivalents at the beginning of the reporting period</b>	3,810,835	3,265,381
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>5,122,410</b>	<b>3,810,835</b>
	2022 £	2021 £
<b>Net movement in funds for the reporting period (as per the statement of financial activities)</b>	1,231,815	1,647,682
<b>Adjustments for:</b>		
Depreciation	37,619	37,634
Amortisation	213,149	286,544
Gains on investments	(73,915)	(403,814)
Dividends and interest from investments	(73,936)	(47,785)
Increase in debtors	(301,713)	(254,426)
increase in creditors	387,290	511,683
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<b>1,420,309</b>	<b>1,777,518</b>
	2022 £	2021 £
Cash in hand	2,717,880	3,504,259
Fixed term and notice deposits	2,256,135	250,640
Cash held in investments	148,395	55,936
<b>Total cash and cash equivalents</b>	<b>5,122,410</b>	<b>3,810,835</b>



# Notes to the financial statements for the year ended 31 March 2022

## 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.

### Reduced disclosures

In accordance with FRS 102, the Charity has taken advantage of the exemption from the following disclosure requirements:

Section 7 'Statement of Cash Flows' - Presentation of a Statement of Cash Flow and related notes and disclosures.

### Key judgements and estimates

In applying the financial reporting framework, the trustees have made a number of subjective judgements, for example in respect of significant accounting estimates. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The nature of the estimation means actual outcomes could differ from those estimates. Any significant estimates and judgements affecting these financial statements are detailed within the relevant accounting policy below.

### Going concern

The financial statements have been prepared on a going concern basis. The governors have carried out a detailed review of the group's position and its forecasts at the date of signing the accounts to the period ending March 2024. Considering this review, 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 financial statements. The governors consider that the company has adequate resources to enable it to continue in operational existence for the foreseeable future.

### 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. The Charity does not hold any restricted funds.

## 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 a straight line basis over the period of the lease.

## 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 (2021 : £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

Freehold property is held at valuation.

## Notes to the financial statements for the year ended 31 March 2022

### 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.

### 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 comprises cash in hand plus amounts held in fixed term and notice deposits.

### 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.

### Financial instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

## Notes to the financial statements for the year ended 31 March 2022

### 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 2022 there were 61,756 members (2021 - 57,005).

### 3. Income from charitable activities

	2022 £	2021 £
Membership Subscriptions	9,123,855	8,367,323
Income from Publications	773,996	648,382
Accreditation	276,040	300,292
Conferences and Events	-	117
<b>Total Group</b>	<b>10,173,891</b>	<b>9,316,114</b>

# Notes to the financial statements for the year ended 31 March 2022

## 4. Expenditure on charitable activities

	New Projects and programmes £	Representing the Profession £	Register £	Research £	Governance £	Designated £	2022 Total £	2021 Total £
<b>STAFF COSTS</b>								
Staff and Contractors	1,421,888	2,071,859	701,419	291,108	174,317	80,164	4,740,755	3,748,077
							4,740,754	3,748,077
<b>OTHER DIRECT COSTS</b>								
Office Expenses	8,433	133,475	64,213	10,867	2,205	165	219,358	178,103
Recruitment and Staff Costs	950	1,939	5,955	53	140	-	9,037	11,633
Travel and Committees	15,459	7,664	0	3,798	35,224	426	62,571	14,001
Annual General Meeting	-	-	-	-	26,194	-	26,194	31,778
Information Technology	44,536	191,401	-	-	-	-	235,937	326,247
Events	26,883	23,294	-	-	-	850	51,027	45,594
Projects	210,455	9,962	141,998	-	198	260	362,873	228,160
Bursaries	46,425	-	-	2,880	-	-	49,305	45,466
Property Running Costs	-	321	1,631	-	-	-	1,952	19,416
Professional Fees	-	18,761	21,445	-	66,729	-	106,935	71,625
Auditors Remuneration	-	-	-	-	17,400	-	17,400	15,250
Journals and Publications	-	1,083,261	-	72,180	-	-	1,155,441	1,115,181
Hearings	12,500	-	255,998	-	-	-	268,498	138,593
Research	23,110	-	-	500	-	-	23,610	39,951
<b>TOTAL DIRECT COSTS</b>	<b>1,810,639</b>	<b>3,541,937</b>	<b>1,192,659</b>	<b>381,386</b>	<b>322,407</b>	<b>81,865</b>	<b>7,330,893</b>	<b>6,029,075</b>
<b>SUPPORT COSTS</b>								
Staff and Contractors	287,711	562,814	189,514	60,602	-	-	1,100,641	1,165,398
Restructuring	21,759	42,564	14,332	4,583	-	-	83,238	221,853
Office Expenses	158,572	310,196	104,451	33,401	-	-	606,620	607,950
Recruitment and Staff Costs	40,209	78,656	26,485	8,469	-	-	153,819	65,118
Travel and Committees	91	179	60	19	-	-	349	128
Information Technology	51,931	101,586	34,206	10,938	-	-	198,661	197,186
Property Running Costs	19,221	37,599	12,661	4,049	-	-	73,530	74,521
Professional Fees	4,737	9,266	3,120	998	-	-	18,121	21,480
	584,231	1,142,861	384,829	123,059	-	-	2,234,980	2,353,634
Reallocation of Governance costs	84,278	164,863	55,514	17,752	(322,407)	-	-	-
<b>TOTAL SUPPORT AND GOVERNANCE COSTS</b>	<b>668,509</b>	<b>1,307,724</b>	<b>440,343</b>	<b>140,811</b>	<b>(322,407)</b>	<b>-</b>	<b>2,234,980</b>	<b>2,353,634</b>
<b>TOTAL COSTS</b>	<b>2,479,148</b>	<b>4,849,661</b>	<b>1,633,002</b>	<b>522,197</b>	<b>-</b>	<b>81,865</b>	<b>9,565,873</b>	<b>8,382,709</b>

## 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 2022 £</b>	<b>BACP Enterprises Limited 2021 £</b>
Turnover	892,315	624,152
Administrative expenses	(445,890)	(363,756)
<b>Net profit</b>	<b>446,425</b>	<b>260,396</b>
Amount gifted	(446,425)	(260,101)
Retained profit brought forward	(0)	(295)
<b>Retained profit</b>	<b>0</b>	<b>(0)</b>

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

Current assets	511,969	49,953
Creditors: amounts falling due within one year	(510,969)	(48,953)
Total net assets	1,000	1,000
<b>Aggregate share capital and reserves</b>	<b>1,000</b>	<b>1,000</b>

## 6. Investment income

	<b>2022 £</b>	<b>2021 £</b>
<b>INVESTMENT INCOME</b>		
Interest receivable	5,792	26
Dividends and other investment income	68,144	47,759
	<b>73,936</b>	<b>47,785</b>
<b>Cost of raising funds:</b>		
Fund management charges	24,457	25,898

# Notes to the financial statements for the year ended 31 March 2022

## 7. Staff numbers and costs

	2022	2021
The average number of employees (including part-time staff) by activity during the year was:		
Support Services	16	16
New Projects and Programmes	26	17
Representing the Profession	52	47
Governance	4	2
BACP Registers	16	13
Research	7	7
Enterprises	7	6
	128	108

	2022	2021
The number of employees earning over £60,000 per annum was as follows:		
£60,001 - £70,000	5	4
£70,001 - £80,000	1	-
£80,001 - £90,000	-	1
£90,001 - £100,000	2	1
£130,001 - £140,000	1	1



## Notes to the financial statements for the year ended 31 March 2022

Contributions to the pension scheme for higher paid employees amounted to £57,094 for the year (2021 - £46,658).

The total employee remuneration received during the year by the key management personnel active in the organisation at the balance sheet date was £814,698 (2021- £869,715). Key management personnel are deemed to be members of the Senior Leadership Team and Senior Management Team as outlined on page 47.

During the year members of the Board of Governors have been reimbursed for travelling and accommodation costs amounting to £2,132 (2021 - £92). Other amounts paid directly in respect of accommodation and travel amounted to £18,195 (2021 - £2,996). 7 trustees had expenses reimbursed during the year (2021 - 4).

	2022 £	2021 £
The aggregate payroll costs amounted to:		
Wages and salaries	4,772,576	4,316,640
Social security costs	456,130	387,801
Other pension costs	236,533	206,514
Death in service	24,635	25,760
	<b>5,489,874</b>	<b>4,936,715</b>

The above wages and salary costs include £83,238 (2021- £221,583) relating to redundancy payments.

### 8. Net income / (Expenditure) for the year

This is stated after charging:

	2022 £	2021 £
Depreciation of tangible assets	37,621	37,634
Amortisation of intangible assets	213,149	286,544
Operating lease rentals: equipment	2,656	-
Auditor's remuneration (excluding VAT):		
Audit	18,725	17,400
Other services	5,584	3,775

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

	Computer equipment & accessories £	Office furniture & equipment £	Freehold property £	Total £
<b>Cost</b>				
At 31st March 2021	157,571	10,586	2,482,500	2,650,657
Additions	70,935	-	-	70,935
Disposals	(80,789)	(10,586)	-	(91,375)
At 31st March 2022	147,717	-	2,482,500	2,630,217
<b>Depreciation</b>				
At 31st March 2021	92,871	10,240	-	103,111
Charge for the year	37,274	347	-	37,621
Disposals	(80,789)	(10,587)	-	(91,375)
At 31st March 2022	49,356	-	-	49,356
<b>Net book value</b>				
<b>At 31 March 2022</b>	<b>98,361</b>	<b>-</b>	<b>2,482,500</b>	<b>2,580,862</b>
At 31 March 2021	64,700	346	2,482,500	2,547,546

Cost/Valuation at 31 March 2022 is represented by:

	Computer equipment & accessories £	Office furniture & equipment £	Freehold property £	Total £
<b>Cost</b>	203,621	10,586	-	214,207
Build Cost	-	-	1,767,310	1,767,310
Fit Out and Professional Costs	-	-	767,166	767,166
Purchase Cost	-	-	350,000	350,000
	203,621	10,586	2,884,476	3,098,683
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)
	203,621	10,586	2,482,500	2,696,707

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

	2022 £	2021 £
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 26 May 2022 by George and Company (Surveyors) Limited, Chartered Surveyors.

## 10. Intangible assets (Group and Company)

	Database & Website Costs £	Purchased Software £	Total £
<b>Cost</b>			
At 31st March 2021	880,509	35,461	915,970
Additions	175,000	-	175,000
Disposals	(357,175)	-	(357,175)
At 31st March 2022	698,334	35,461	733,795
<b>Amortisation</b>			
At 31st March 2021	558,217	17,219	575,436
Charge for the year	201,336	11,813	213,149
Disposals	(357,175)	-	(357,175)
At 31st March 2022	402,378	29,032	431,410
<b>Net book value</b>			
<b>At 31 March 2022</b>	295,956	6,429	302,385
At 31 March 2021	322,292	18,242	340,534

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 2022

## 11. Investments (Group and Company)

	2022 £	2021 £
<b>Market value</b>		
Opening market value	3,065,215	1,630,071
Additional cash invested in investment fund	-	750,000
Additions	285,698	1,035,837
Disposals at opening market value	(348,963)	(754,507)
	3,001,950	2,661,401
unrealised profit on investments	73,915	403,814
<b>At 31 March 2022</b>	<b>3,075,865</b>	<b>3,065,215</b>
Cash held by Investment Managers	148,395	55,936
	3,224,260	3,121,151
Shares in property management service company relating to freehold property in Lutterworth	10	10
	<b>3,224,270</b>	<b>3,121,161</b>

The historical cost of the investment portfolio (excluding cash) at 31st March 2022 was £2,751,820 (2021 - £2,759,800).

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

	2022 £	2021 £
Investments at market value comprised:		
Fixed interest securities	826,925	805,866
Equities	1,643,875	1,753,913
Alternatives	605,065	505,436
	<b>3,075,865</b>	<b>3,065,215</b>

# Notes to the financial statements for the year ended 31 March 2022

## 12. Debtors

	The Group		The Company	
	2022 £	2021 £	2022 £	2021 £
Trade debtors	2,204,157	1,952,555	2,139,229	1,914,813
Amount owed from subsidiaries: – BACP Enterprises Limited	-	-	456,610	278,855
Other debtors	49,120	43,984	24,864	17,780
Prepayments	347,348	302,373	340,910	302,373
	2,600,625	2,298,912	2,961,613	2,513,821

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

	The Group		The Company	
	2022 £	2021 £	2022 £	2021 £
Trade creditors	240,397	228,897	240,151	228,893
Social security and other taxes	113,396	98,501	84,157	81,456
Accruals	373,725	380,844	362,195	362,927
Deferred income	13,342	13,991	(0)	-
	740,860	722,233	686,503	673,276
Membership and United Kingdom register fees in advance	4,446,496	4,138,672	4,446,496	4,138,672
Other subscriptions received in advance	557,841	497,002	557,841	497,002
	<b>5,745,197</b>	<b>5,357,907</b>	<b>5,690,840</b>	<b>5,308,950</b>

### Deferred income

	Group	Company
	2022 £	2022 £
Balance at the beginning of the year	13,991	-
Released to income during year	(13,991)	-
Amount deferred in the year	13,342	-
Balance at the end of the year	13,342	-

Deferred income relates to member events, this business was transferred to BACP Enterprises, during the 2020-21 financial year.

## 14. Operating lease commitments

At 31 March 2022 the company had total commitments under non-cancellable operating leases as follows:

	2022 £	2021 £
Less than 1 year	7,548	-
Between 1-5 years	12,582	-
	<b>20,130</b>	-

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

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

	2022 £	2021 £
Unrealised gains at 31 March	305,355	(38,456)
Losses realised on investments against market value at 31 March	(54,407)	(60,003)
	250,948	(98,459)
Unrealised gains for the year	73,915	403,814
<b>Unrealised gains at 31 March</b>	<b>324,863</b>	<b>305,355</b>

## 16. Movement in funds

	General Income Fund £	Designated Fund £	Revaluation Reserve £	Total £
Funds as 1 April 2021	6,640,145	-	65,000	6,705,145
Income	11,268,035	-	-	11,268,035
Expenditure	(9,954,355)	(81,865)	-	(10,036,220)
	7,953,825	(81,865)	65,000	7,936,960
Transfers	(1,300,000)	1,300,000	-	-
<b>Funds at 31 March 2022</b>	<b>6,653,825</b>	<b>1,218,135</b>	<b>65,000</b>	<b>7,936,960</b>

The transfer of £1,300,000 relates to the designation of funds for specific high profile and long term pieces of work as reported in 2021.

## 17. Related parties

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

	2022 £	2021 £
N Bailey, (Chair 2021/22)	8,176	9,690
M Golding (Deputy Chair 2021/22)	850	-



## 18. Analysis of group net assets between funds

	General £	Designated £	Total £
Tangible Assets	2,547,546	-	2,547,546
Intangible Assets	340,534	-	340,534
Investments	3,121,161	-	3,121,161
Net Current Assets	695,904	-	695,904
As at 31 March 2021	6,705,145	-	6,705,145
Tangible Assets	2,580,862	-	2,580,862
Intangible Assets	302,385	-	302,385
Investments	3,224,270	-	3,224,270
Net Current Assets	611,308	1,218,135	1,829,443
As at 31 March 2022	<b>6,653,824</b>	<b>1,218,135</b>	<b>7,936,960</b>

## Notes

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