

# Form AR21

Trade Union and Labour Relations (Consolidation) Act 1992

## Annual Return for a Trade Union

Name of Trade Union:	Psychotherapy and Counselling Union		
Year ended:	31 December 2021		
List no:	832T		
Head or Main Office address:	Virtual Office		
	34 King Edward Road		
	Northampton		
Postcode	NN1 5LU		
Website address (if available)	<a href="https://www.psychotherapyandcounsellingunion.co.uk">https://www.psychotherapyandcounsellingunion.co.uk</a>		
Has the address changed during the year to which the return relates?	Yes	<input type="checkbox"/>	No <input checked="" type="checkbox"/> ('X' in appropriate box)
General Secretary:	Juliet Lyons		
Telephone Number:	07969 564997		
Contact name for queries regarding the completion of this return	Mike Shallcross		
Telephone Number:	07941 794495		
E-mail:	mike@talkthrough.net		

### Please follow the guidance notes in the completion of this return

Any difficulties or problems in the completion of this return should be directed to the Certification Officer as below or by telephone to: 0330 109 3602

You should send the annual return to the following email address stating the name of the union in subject:

For Unions based in England and Wales: [returns@certoffice.org](mailto:returns@certoffice.org)

For Unions based in Scotland: [ymw@tcyoung.co.uk](mailto:ymw@tcyoung.co.uk)

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# Return of Members

(see notes 10 and 11)

	Number of members at the end of the year				
	Great Britain	Northern Ireland	Irish Republic	Elsewhere Abroad (including Channel Islands)	Totals
Male	175				175
Female	584				584
Other	2				2
<b>Total</b>	761	0	0	0	A 761

Number of members at end of year contributing to the General Fund

761
-----

Number of members included in totals box 'A' above for whom no home or authorised address is held:

## Change of Officers

Please complete the following to record any changes of officers during the twelve months covered by this return

Position Held	Name of Officer ceasing to hold Office	Name of Officer Appointed	Date of change
EC Member	Kris Black	James D West	08 May 2021
EC Member	Sana Zehra	Anne Lee	08 May 2021
EC Member	Reem Shelhi	Roxy Birdsall	08 May 2021
EC Member	Eleanor Lindlar	Nathan Dean	08 May 2021
EC Member	Nathan Dean		24 May 2021
EC Member	Roxy Birdsall		20 June 2021

State whether the union is:

a. A branch of another trade union?

Yes
-----

--

No
----

X
---

If yes, state the name of that other union:

--

b. A federation of trade unions?

Yes
-----

--

No
----

X
---

If yes, state the number of affiliated unions:

--

and names:

--





## Analysis of income from federation and other bodies and other income

(see notes 19 and 20)

Description	£
<b>Federation and other bodies</b>	
<b>Total federation and other bodies</b>	<b>0</b>
<b>Any Other Sources</b>	
<b>Total other sources</b>	<b>0</b>
<b>Total of all other income</b>	<b>0</b>

# Analysis of benefit expenditure shown at the General Fund

(see notes 21 to 23)

			£
Representation – Employment Related Issues		<b>brought forward</b>	0
		Advisory Services	
Representation – Non Employment Related Issues		Other Cash Payments	
		Education and Training services	
Communications	0		
		Negotiated Discount Services	
Dispute Benefits		Other Benefits and Grants (specify)	
<b>carried forward</b>	0	<b>Total (should agree with figure in General Fund)</b>	0







(See notes 21 and 23)

Fund 6		Fund Account	
Name:		£	£
<b>Income</b>	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	<b>Total other income as specified</b>		0
	<b>Total Income</b>		0
	Interfund Transfers IN		
<b>Expenditure</b>	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		0
	<b>Total Expenditure</b>		0
	Interfund Transfers OUT		
	<b>Surplus (Deficit) for the year</b>		0
	<b>Amount of fund at beginning of year</b>		
	<b>Amount of fund at the end of year (as Balance Sheet)</b>		0
	<b>Number of members contributing at end of year</b>		

Fund 7		Fund Account	
Name:		£	£
<b>Income</b>	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	<b>Total other income as specified</b>		0
	<b>Total Income</b>		0
	Interfund Transfers IN		
<b>Expenditure</b>	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		0
	<b>Total Expenditure</b>		0
	Interfund Transfers OUT		
	<b>Surplus (Deficit) for the year</b>		0
	<b>Amount of fund at beginning of year</b>		
	<b>Amount of fund at the end of year (as Balance Sheet)</b>		0
	<b>Number of members contributing at end of year</b>		



## Political fund account

(see notes 24 to 33)

£

£

<b>Political fund account 1</b>		<b>To be completed by trade unions which maintain their own political fund</b>	
	<b>Income</b>	Members contributions and levies	
		Investment income (as at page 12)	
Other income (specify)			
		Total other income as specified	0
		Total income	0

**Expenditure under section (82) of the Trade Union and Labour Relations (Consolidation) Act 1992 on purposes set out in section (72) (1) where consolidation of expenditures from the political funds exceeds £2,000 during the period**

	0
<b>Expenditure A</b> (as at page i)	0
<b>Expenditure B</b> (as at page ii)	0
<b>Expenditure C</b> (as at page iii)	0
<b>Expenditure D</b> (as at page iv)	0
<b>Expenditure E</b> (as at page v)	0
<b>Expenditure F</b> (as at page vi)	0
<b>Non-political expenditure</b> (as at page vii)	0
Total expenditure	0
Surplus (deficit) for year	0
Amount of political fund at beginning of year	
Amount of political fund at the end of year (as <u>Balance Sheet</u> )	0
Number of members at end of year contributing to the political fund	
Number of members at end of the year not contributing to the political fund	
Number of members at end of year who have completed an exemption notice and do not contribute to the political fund	

**Political fund account 2 To be completed by trade unions which act as components of a central trade union**

<b>Income</b>	Contributions and levies collected from members on behalf of central political fund		
	Funds received back from central political fund		
	Other income (specify)		
		Total other income as specified	
		Total income	
<b>Expenditure</b>	Expenditure under section 82 of the Trade Union and Labour Relations (Consolidation) Act 1992 (specify)		
	Administration expenses in connection with political objects(specify)		
	Non-political expenditure		
		Total expenditure	
		Surplus (deficit) for year	
	Amount held on behalf of trade union political fund at beginning of year		
	Amount remitted to central political		
	Amount held on behalf of central political fund at end of year		
	Number of members at end of year contributing to the political fund		
	Number of members at end of the year not contributing to the political fund		
	Number of members at end of year who have completed an exemption notice and do not therefore contribute to the political fund		

















# Analysis of administrative expenses and other outgoings excluding amounts charged to political fund accounts

(see notes 34 and 35)

		£
<b>Administrative Expenses</b>		
Remuneration and expenses of staff		16,796
Salaries and Wages included in above	16,796	
Auditors' fees		200
Legal and Professional fees		969
Occupancy costs		
Stationery, printing, postage, telephone, etc.		1,108
Expenses of Executive Committee (Head Office)		240
Expenses of conferences		1,025
Other administrative expenses (specify)		
Other administrative expenses		24
Bank charges		99
<b>Other Outgoings</b>		
GFTU affiliation fees		
Insurance		0
Other expenses		
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
tretert		
		<b>Total</b>
		20,461
Charged to:		General Fund (Page 3)
		20,461
		0
		0
		0
		0
		0
		0
		0
		0
		0
		<b>Total</b>
		20,461



# Analysis of investment income

(see notes 47 and 48)

	Political Fund £		Other Fund(s) £
Rent from land and buildings			
Dividends (gross) from:			
Equities (e.g. shares)			
Interest (gross) from:			
Government securities (Gilts)			
Mortgages			
Local Authority Bonds			
Bank and Building Societies			2
Other investment income (specify)			
	0		2
Total investment income			2
Credited to:			
	General Fund (Page 3)		2
			0
			0
			0
			0
			0
			0
			0
			0
			0
		Political Fund	0
Total Investment Funds			2



# Fixed assets account

(see notes 53 to 57)

	Land and Buildings		Furniture and Equipment £	Motor Vehicles £	Not used for union business £	Total £
	Freehold £	Leasehold £				
<b>Cost or Valuation</b>						
At start of year						0
Additions						0
Disposals						0
Revaluation/Transfers						0
At end of year	0	0	0	0	0	0
<b>Accumulated Depreciation</b>						
At start of year						0
Charges for year						0
Disposals						0
Revaluation/Transfers						0
At end of year	0	0	0	0	0	0
<b>Net book value at end of year</b>						
Net book value at end of year	0	0	0	0	0	0
<b>Net book value at end of previous year</b>						
Net book value at end of previous year						0



# Analysis of investments

(see notes 58 and 59)

		All Funds Except Political Funds £	Political Fund £
<b>Quoted</b>	Equities (e.g. Shares)		
	Government Securities (Gilts)		
	Other quoted securities (to be specified)		
	Total quoted (as Balance Sheet)	0	0
	Market Value of Quoted Investment	0	
<b>Unquoted</b>	Equities		
	Government Securities (Gilts)		
	Mortgages		
	Bank and Building Societies		
	Other unquoted investments (to be specified)		
	Total unquoted (as Balance Sheet)	0	0
	Market Value of Unquoted Investments		



# Summary sheet

(see notes 62 to 73)

	All funds except Political Funds £	Political Funds £	Total Funds £
<b>Income</b>			
From Members	35,124	0	35,124
From Investments	2	0	2
Other Income (including increases by revaluation of assets)	0	0	0
<b>Total Income</b>	<b>35,126</b>	<b>0</b>	<b>35,126</b>
<b>Expenditure</b> (including decreases by revaluation of assets)			
<b>Total Expenditure</b>	<b>20,561</b>	<b>0</b>	<b>20,561</b>
<b>Funds at beginning of year</b> (including reserves)	41,323	0	41,323
<b>Funds at end of year</b> (including reserves)	55,888	0	55,888
<b>Assets</b>			
Fixed Assets			0
Investment Assets			0
Other Assets			57,688
<b>Total Assets</b>			<b>57,688</b>
<b>Liabilities</b>			
<b>Total Liabilities</b>			<b>1,800</b>
<b>Net Assets (Total Assets less Total Liabilities)</b>			<b>55,888</b>

# Summary sheet

(see notes 62 to 73)

	All funds except Political Funds £	Political Funds £	Total Funds £
<b>Income</b>			
From Members			
From Investments			
Other Income (including increases by revaluation of assets)			
<b>Total Income</b>			
<b>Expenditure</b> (including decreases by revaluation of assets)			
<b>Total Expenditure</b>			
<b>Funds at beginning of year</b> (including reserves)			
<b>Funds at end of year</b> (including reserves)			
<b>Assets</b>			
Fixed Assets			
Investment Assets			
Other Assets			
<b>Total Assets</b>			
<b>Liabilities</b>			
<b>Total Liabilities</b>			
<b>Net Assets (Total Assets less Total Liabilities)</b>			

**Ballots & Industrial Action- If you have 6 or more entries for either of these, please complete the Excel Spreadsheet**

(see notes 74 to 80)

<b>Did the union hold any ballots in respect of industrial action during the return period?</b>	<b>No</b>
If Yes How many ballots were held: <input style="width: 50px;" type="text"/>	
For each ballot held please complete the information below:	
<b>Ballot 1</b>	
Number of individual who were entitled to vote in the ballot	<input style="width: 80px;" type="text"/>
<b>Number of votes cast in the ballot</b>	<input style="width: 80px;" type="text"/>
Number of Individuals answering "Yes" to the question	<input style="width: 80px;" type="text"/> <sup>1</sup>
Number of individuals answering "No" to the question	<input style="width: 80px;" type="text"/> <sup>2</sup>
Number of invalid or otherwise spoiled voting papers returned	<input style="width: 80px;" type="text"/> 0 <sup>3</sup>
<b>1-3 should total "Number of votes cast"</b>	
Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot	<input style="width: 60px;" type="text"/> 0
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input style="width: 60px;" type="text"/>
If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot	<input style="width: 60px;" type="text"/>
<b>Ballot 2</b>	
Number of individual who were entitled to vote in the ballot	<input style="width: 80px;" type="text"/>
<b>Number of votes cast in the ballot</b>	<input style="width: 80px;" type="text"/>
Number of Individuals answering "Yes" to the question	<input style="width: 80px;" type="text"/> <sup>1</sup>
Number of individuals answering "No" to the question	<input style="width: 80px;" type="text"/> <sup>2</sup>
Number of invalid or otherwise spoiled voting papers returned	<input style="width: 80px;" type="text"/> 0 <sup>3</sup>
<b>1-3 should total "Number of votes cast"</b>	
Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot	<input style="width: 60px;" type="text"/> 0
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input style="width: 60px;" type="text"/>
If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot	<input style="width: 60px;" type="text"/>
<b>Ballot 3</b>	
Number of individual who were entitled to vote in the ballot	<input style="width: 80px;" type="text"/>
<b>Number of votes cast in the ballot</b>	<input style="width: 80px;" type="text"/>
Number of Individuals answering "Yes" to the question	<input style="width: 80px;" type="text"/> <sup>1</sup>
Number of individuals answering "No" to the question	<input style="width: 80px;" type="text"/> <sup>2</sup>
Number of invalid or otherwise spoiled voting papers returned	<input style="width: 80px;" type="text"/> <sup>3</sup>
<b>1-3 should total "Number of votes cast"</b>	
Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot	<input style="width: 60px;" type="text"/> 0
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input style="width: 60px;" type="text"/>
If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot	<input style="width: 60px;" type="text"/>

**Ballots & Industrial Action: If you have 6 or more entries for either of these, please complete the Excel Spreadsheet**

**Ballot 4**

Number of individual who were entitled to vote in the ballot

**Number of votes cast in the ballot**

Number of Individuals answering "Yes" to the question  <sup>1</sup>

Number of individuals answering "No" to the question  <sup>2</sup>

Number of invalid or otherwise spoiled voting papers returned  0 <sup>3</sup>

**1-3 should total "Number of votes cast"**

Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot  0

Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?

If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot

**Ballot 5**

Number of individual who were entitled to vote in the ballot

**Number of votes cast in the ballot**

Number of Individuals answering "Yes" to the question  <sup>1</sup>

Number of individuals answering "No" to the question  <sup>2</sup>

Number of invalid or otherwise spoiled voting papers returned  0 <sup>3</sup>

**1-3 should total "Number of votes cast"**

Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot  0

Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?

If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot

**Ballot 6**

Number of individual who were entitled to vote in the ballot

**Number of votes cast in the ballot**

Number of Individuals answering "Yes" to the question  <sup>1</sup>

Number of individuals answering "No" to the question  <sup>2</sup>

Number of invalid or otherwise spoiled voting papers returned  0 <sup>3</sup>

**1-3 should total "Number of votes cast"**

Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot  0

Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?

If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot

**Ballots and Industrial Action: If you have 6 or more entries for either of these, please complete the Excel Spreadsheet**

(see note 81)

**\*Categories of Nature of Trade Dispute**

- A: terms and conditions of employment, or the physical conditions in which any workers require to work;
- B: engagement or non-engagement, or termination or suspension of employment or the duties of employment, of one or more workers;
- C: allocation of work or the duties of employment between workers or groups of workers;
- D: matters of discipline;
- E: a worker's membership or non-membership of a trade union;
- F: facilities for officials of trade unions;
- G: machinery for negotiation or consultation, and other procedures, relating to any of the above matters, including the recognition by employers or employers' associations of the right of a trade union to represent workers in such negotiation or consultation or in the carrying out of such procedures

**Did Union members take industrial action during the return period in response to any inducement on the part of the Union? YES/NO**

**No**

If **YES**, for each industrial action taken please complete the information below:

**Industrial Action 1**

1. please tick the nature of the trade dispute for which industrial action was taken using the categories\* below:

A  B  C  D  E  F  G

2. Dates of the industrial action taken:  to

3. Number of days of industrial action:

4. Nature of industrial action.

**Industrial Action 2**

1. please tick the nature of the trade dispute for which industrial action was taken using the categories\* below:

A  B  C  D  E  F  G

2. Dates of the industrial action taken:  to

3. Number of days of industrial action:

4. Nature of industrial action.

**Industrial Action 3**

1. please tick the nature of the trade dispute for which industrial action was taken using the categories\* below:

A  B  C  D  E  F  G

2. Dates of the industrial action taken:  to

3. Number of days of industrial action:

4. Nature of industrial action.

**use a continuation page if necessary**

**Industrial Action 4**

1. please tick the nature of the trade dispute for which industrial action was taken using the categories\* below:

A  B  C  D  E  F  G

2. Dates of the industrial action taken:  to

3. Number of days of industrial action:

4. Nature of industrial action.

**Industrial Action 5**

1. please tick the nature of the trade dispute for which industrial action was taken using the categories\* below:

A  B  C  D  E  F  G

2. Dates of the industrial action taken:  to

3. Number of days of industrial action:

4. Nature of industrial action.

**Industrial Action 6**

1. please tick the nature of the trade dispute for which industrial action was taken using the categories\* below:

A  B  C  D  E  F  G

2. Dates of the industrial action taken:  to

3. Number of days of industrial action:

4. Nature of industrial action.

**Industrial Action 7**

1. please tick the nature of the trade dispute for which industrial action was taken using the categories\* below:

A  B  C  D  E  F  G

2. Dates of the industrial action taken:  to

3. Number of days of industrial action:

4. Nature of industrial action.

**Industrial Action 8**

1. please tick the nature of the trade dispute for which industrial action was taken using the categories\* below:

A  B  C  D  E  F  G

2. Dates of the industrial action taken:  to

3. Number of days of industrial action:

4. Nature of industrial action.

**Ballots & Industrial Action- If you have 6 or more entries for either of these, please complete the Excel Spreadsheet**



# Notes to the accounts

(see notes 82 and 83)

All notes to the accounts must be entered on or attached to this part of the return.

## 1 Accounting policies

### Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

### Income

Income consists of membership income and interest which are accounted for on an accruals basis.

### Expenditure

Expenditure is accounted for when incurred.

## 2 Status

The Union is a members voluntary organisation that is open to all counsellors and psychotherapists in the UK. The executive committee are involved in the running of the Union in accordance with the Union Constitution.

## 3 Debtors

Other debtors £180

## 4 Creditors: amounts falling due within one year

Other creditors £1,800

# Accounting policies

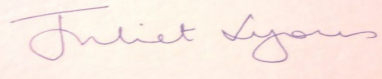

(see notes 84 and 85)

See Notes to the Accounts

## Signatures to the annual return

(see notes 86 & 87)

**Including the accounts and balance sheet contained in the return. Please copy and paste your electronic signature here**

Secretary's Signature: 	Chairman's Signature:  Executive Committee <small>(use position should be stated)</small>
Name: Juliet Lyons	Name: Richard Bagnall-Oakeley
Date: 07 April 2022	Date: 07 April 2022

## Checklist

(see notes 88 to 89)

(please tick as appropriate)

Has the return of change of officers been completed? (see Page 2 and Note 12)	Yes	<b>X</b>	No	
Has the list of officers in post been completed? (see Page 2 and Note 12)	Yes	<b>X</b>	No	
Has the return been signed? (see Pages 23 and 25 and Notes 86 and 95)	Yes	<b>X</b>	No	
Has the auditor's report been completed? (see Pages 20 and 21 and Notes 2 and 77)	Yes	<b>X</b>	No	
Is a rule book enclosed? (see Notes 8 and 88)	Yes	<b>X</b>	No	
A member statement is: (see Note 80)	Enclosed	<b>X</b>	To follow	
Has the summary sheet been completed? (see Page 17 and Notes 7 and 62)	Yes	<b>X</b>	To follow	
Has the membership audit certificate been completed? (see Page i to iii and Notes 97 and 103)	Yes	<b>X</b>	No	

# Checklist for auditor's report

(see notes 90 and 96)

The checklist below is for guidance. A report is still required either set out overleaf or by way of an attached auditor's report that covers the 1992 Act requirements.

1. In the opinion of the auditors or auditor do the accounts they have audited and which are contained in this return give a true and fair view of the matters to which they related? (See section 36(1) and (2) of the 1992 Act and notes 92 and 93)

Please explain in your report overleaf or attached.

2. Are the auditors or auditor of the opinion that the union has complied with section 28 of the 1992 Act and has:

- a. kept proper accounting records with respect to its transactions and its assets and liabilities; and
- b. established and maintained a satisfactory system of control of its accounting records, its cash holding and all its receipts and remittances. (See section 36(4) of the 1992 Act set out in note 92)

Please explain in your report overleaf or attached

3. Your auditors or auditor must include in their report the following wording:

**In our opinion the financial statements:**

- give a true and fair view of the matters to which they relate to.
- have been prepared in accordance with the requirements of the sections 28, 32 and 36 of the Trade Union and Labour Relations (consolidation) Act 1992.

## Auditor's report (continued)

See accounts

Signature(s) of auditor or auditors:



Name(s):

Sturgess Hutchinson (Leicester)  
Limited

Profession(s) or Calling(s):

Chartered Certified Accountants

Address(es):

21 New Walk

Leicester

Postcode

LE1 6TE

Date

4/7/2022

Contact name for inquiries and telephone  
number:

0116 255 1880

N.B. When notes to the account are referred to in the auditor's report a copy of those notes must accompany this return.

The Psychotherapy and Counselling Union

Report and Accounts

31 December 2021

**The Psychotherapy and Counselling Union**  
**Report and accounts**  
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**The Psychotherapy and Counselling Union  
Union Details**

**Auditors**

Sturgess Hutchinson (Leicester) Limited  
21 New Walk  
Leicester  
LE1 6TE

**Bankers**

Unity Trust Bank  
9 Brindley Place  
Birmingham  
B1 2HB

**Head office**

Virtual Office  
34 King Edward Road  
Northampton  
NN1 5LU

## **The Psychotherapy and Counselling Union Statement of National Treasurers Responsibilities**

Law applicable to trade unions in England and Wales requires the national treasurer to prepare financial statements that give a true and fair view of the state of affairs of the Association at the end of the financial year and of its surplus or deficit for the financial year. In doing so the national treasurer is required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the association will continue in business.

The national treasurer is responsible for maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the association and enable him to ensure that the financial statements comply with the Trade Union and Labour Relations (Consolidation) Act 1992. The treasurer is also responsible for safeguarding the assets of the association and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.



**The Psychotherapy and Counselling Union**  
**Independent auditor's report**  
**to the members of The Psychotherapy and Counselling Union**

**Opinion**

We have audited the accounts of The Psychotherapy and Counselling Union for the year ended 31 December 2021 which comprise the Income and Expenditure Account, the Balance Sheet and notes to the accounts, including a summary of 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 the Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the accounts:

- give a true and fair view of the state of the Association's affairs as at 31 December 2021 and of its surplus for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Trade Union and Labour Relations (Consolidation) Act 1992.

**Basis of opinion**

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 accounts section of our report. We are independent of the association in accordance with the ethical requirements that are relevant to our audit of the accounts in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out below, 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.

In accordance with the exemption provided by FRC's Ethical Standard - Provisions Available for Audits of Small Entities, we have assisted with the preparation of the accounts.

**Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the members' 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 union'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 trustees 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 and accounts, other than the accounts and our auditor's report thereon. The national treasurer and secretary are responsible for the other information. Our opinion on the accounts 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. In connection with our audit of the accounts, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the accounts or our knowledge obtained in 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 there is a material misstatement in the accounts or a material misstatement of the other information. 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.

**The Psychotherapy and Counselling Union**  
**Independent auditor's report**  
**to the members of The Psychotherapy and Counselling Union**

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

In the light of the knowledge and understanding of the association and its environment obtained in the course of the audit, we have not identified any material misstatements.

We have nothing to report in respect of the following matters in relation to which the Trade Union and Labour Relations (Consolidation) Act 1992 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the accounts are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit; or

**Responsibilities of national treasurer and secretary**

As explained more fully in the national treasurer's responsibilities statement, the national treasurer and secretary are responsible for the preparation of the accounts and for being satisfied that they give a true and fair view, and for such internal control as the national treasurer determines is necessary to enable the preparation of accounts that are free from material misstatement, whether due to fraud or error.

In preparing the accounts, the national treasurer and secretary are responsible for assessing the association'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 executive committee either intends to liquidate the association or to cease operations, or have no realistic alternative but to do so.

**Auditor's responsibilities for the audit of the accounts**

Our objectives are to obtain reasonable assurance about whether the accounts 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 accounts.

A further description of our responsibilities for the audit of the accounts is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.



Mr David Goodwin  
(Senior Statutory Auditor)  
for and on behalf of  
Sturgess Hutchinson (Leicester) Limited  
Accountants and Statutory Auditors  
7 April 2022

21 New Walk  
Leicester  
LE1 6TE

**The Psychotherapy and Counselling Union  
Income and Expenditure Account  
for the year ended 31 December 2021**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Subscriptions</b>	35,124	31,135
<b>Administrative expenses</b>		
Communications	-	(692)
Employment related issues	-	-
Audit fees	(200)	(1,800)
Other legal and professional	(969)	-
Federation and other bodies	(100)	-
Conferences	(1,025)	(216)
Other administrative expenses	(24)	(214)
Staff costs	(16,796)	(10,755)
Executive committee expenses	(240)	(100)
Bank charges	(99)	(152)
Other outgoings	(1,108)	(2,141)
<b>Operating surplus</b>	<u>14,563</u>	<u>15,065</u>
Interest receivable	2	42
<b>Surplus for the financial year</b>	<u>14,565</u>	<u>15,107</u>

## The Psychotherapy and Counselling Union

### Balance Sheet as at 31 December 2021

	Notes	2021 £	2020 £
<b>Current assets</b>			
Debtors	3	180	180
Cash at bank and in hand		57,508	44,743
		<u>57,688</u>	<u>44,923</u>
<b>Creditors: amounts falling due within one year</b>			
	4	(1,800)	(3,600)
<b>Net current assets</b>		<u>55,888</u>	<u>41,323</u>
<b>Net assets</b>		<u>55,888</u>	<u>41,323</u>
<b>Capital and reserves</b>			
General Fund		55,888	41,323
<b>Members' funds</b>		<u>55,888</u>	<u>41,323</u>



M Shallcross  
Treasurer  
Approved on behalf of the union on 7 April 2022

**The Psychotherapy and Counselling Union**  
**Notes to the Accounts**  
**for the year ended 31 December 2021**

**1 Accounting policies**

***Basis of preparation***

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

***Income***

Income consists of membership income and interest which are accounted for on a accruals basis.

***Expenditure***

Expenditure is accounted for when incurred.

**2 Status**

The Union is a members voluntary organisation that is open to all counsellors and psychotherapists in the UK. The executive committee are involved in the running of the Union in accordance with the Union Constitution.

<b>3 Debtors</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Other debtors	<u>180</u>	<u>180</u>
<b>4 Creditors: amounts falling due within one year</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Other creditors	<u>1,800</u>	<u>3,600</u>

## Membership audit certificate

made in accordance with section 24ZD of the Trade Union and Labour  
Relations (Consolidation) Act 1992

(See notes 97 to 103)

At the end of the reporting period preceding the one to which this audit relates was the total membership of the trade union greater than 10,000?

**No**

If "YES" please complete SECTION ONE below or provide the equivalent information on a separate document to be submitted with the completed AR21

If "NO" please complete SECTION TWO below or provide the equivalent information on a separate document to be submitted with the completed AR21

## Membership audit certificate

### Section one

*For a trade union with more than 10,000 members, required by section 24ZB of the 1992 Act to appoint an independent assurer*

- 1 In the opinion of the assurer appointed by the trade union was the union's system for compiling and maintaining its register of the names and addresses of its members satisfactory to secure, so far as is reasonably practicable, that the entries in its register were accurate and up-to-date throughout the reporting period?

**N/A**

- 2 In the opinion of the assurer has he/she obtained the information and explanations necessary for the performance of his/her functions?

**N/A**

If the answer to **either** questions 1 or 2 above is "NO" the assurer must:

- (a) set out below the assurer's reasons for stating that
- (b) provide a description of the information or explanation requested or required which has not been obtained
- (c) state whether the assurer required that information or those explanations from the union's officers, or officers of any of its branches or sections under section 24ZE of the 1992 Act
- (d) send a copy of this certificate to the Certification Officer as soon as is reasonably practicable after it is provided to the union.

**Membership audit certificate (continued)**

Signature of assurer	
Name	
Address	
Date	
Contact name and telephone number	

## Membership audit certificate

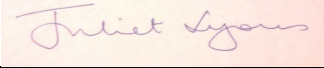
### Section two

For a trade union with no **more than 10,000 members** at the end of the reporting period preceding the one to which this audit relates.

To the best of your knowledge and belief has the trade union during this reporting period complied with its duty to compile and maintain a register of the names and addresses of its members and secured, so far as is reasonably practicable, that the entries in the register are accurate and up-to-date?

**Yes**

If "No" Please explain below:

Signature	
Name	Juliet Lyons
Office held	Secretary
Date	4/7/2022