



ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE PERIOD 1ST JULY 2024 - 30TH JUNE 2025



Irish Association for Counselling and Psychotherapy

Mission

The IACP dedicates itself to promoting and advancing the profession of counselling and psychotherapy. We will continue to achieve this through the promotion and provision of high-quality education, training and professional development, by raising awareness of the value and benefits of counselling and psychotherapy and by supporting members to work to the highest possible standards, for the service and the protection of individuals seeking therapy.

IACP Values

These underlying values guide our work:

- *Act with integrity and work professionally and ethically*
- *Encourage and embrace equality, diversity, and inclusion*
- *Value the IACP community*
- *Set high standards for the organisation and our members*
- *Operate in a trustworthy, respectful, and transparent manner*
- *Commitment to excellence in our work*

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Message from Cathaoirleach Jade Lawless and CEO Lisa Molloy



A Chairde,

We are pleased to present the Irish Association for Counselling and Psychotherapy Board of Directors' Annual Report and Financial Statements from 1st July 2024 to 30th June 2025.

Our annual report represents a detailed overview of the IACP's work and accomplishments for the year. Through this comprehensive report, we aim to communicate our impact on behalf of our members, share progress achieved, and look forward to future priorities.

As the largest professional body representing 6,489 members as of 30th June 2025, we're dedicated to promoting and advancing the profession of counselling and psychotherapy through high-quality education, training, and professional development.

We raise awareness of the value and benefits of therapy and by supporting members to work to the highest possible standards, for the service and the protection of individuals seeking therapy.

The annual report has been redesigned this year to better illustrate how our accomplishments and activities are aligned with each strategic objective. Our activities have been guided by our current strategic plan 2021 to 2025. The plan sets out six key strategic goals, in the areas of representation, education, research, standards, community, and regulation, we've made great progress under these objectives to further the professions of counselling and psychotherapy as you'll see on the following pages.

The Board of Directors along with the National Office team are focused on developing the next strategic plan that will focus on the next chapter of the IACP as the counselling and psychotherapy professions transition to state regulation. We conducted a survey in September aimed at gathering diverse perspectives that will shape our future direction and initiatives. Your thoughts and experiences are crucial in helping us devel-

op strategies that are aligned with our members' needs and expectations.

Another change this year is that the important documents for the Annual General Meeting scheduled for 17th October including the agenda, the motions, and board nominations are organised in a separate booklet that was emailed out to members and is also available online in the members section of iacp.ie, copies along with the annual report will be available to all members attending the AGM in person.

And finally, we would like to give appreciation and thanks to our fabulous committee members who volunteer their time and energy so generously. We are always striving to foster an inclusive community and nurture connection within the IACP.

That community has grown and flourished over the years with the seeds planted in 1981 when the founding practitioners of our organisation first came together to increase access to therapy, support each other, and develop an ethical framework to the present day where we have more than 140 engaged volunteers doing amazing work from regional workshops and networking events to staging conferences in research and equality, diversity, and inclusion to publishing a quarterly journal. The growth and vibrancy of the IACP over the last 44 years is a testament to our members dedication to caring for those seeking therapy and furthering the counselling and psychotherapy profession.

Many thanks to all of our members for your continued support and trust, as we continue to carry out our shared mission look and look forward to the next year with enthusiasm and resolve.

Le meas,


Jade Lawless
Cathaoirleach


Lisa Molloy
CEO



↑ Lisa Molloy CEO meets with Stephanie Manahan, CEO of Pieta and Emma Dolan Clinical Director



↑ Dr Ray O'Neill at the inaugural Equality Diversity and Inclusion Conference in DCU



↑ EDIC members Alan Kavanagh, Ishita Sangra, Ravind Jeawon - Vice-Chair, then Minister Roderic O'Gorman, CEO Lisa Molloy, Ejiro Ogbevoen, then Cathaoirleach Séamus Sheedy, Anita Furlong, Báirbre Kelly, and Jim Hutton – Chair at the Le Chéile...Exploring Our Differences...Together conference in September 2024



← Alan Kavanagh, Cathaoirleach Jade Lawless, presenter Sile Seoige, CEO Lisa Molloy, and Linda Breathnach at the Essential Conversations with the IACP public event in September 2024



↑ CEO Lisa Molloy, Cathaoirleach Jade Lawless, Minister Jerry Buttimer TD and Leas Cathaoirleach Christopher Place at the annual conference in April 2024



↑ Chief Executive Officer Lisa Molloy (centre) presenting at the IAC conference (July 2024) in Naples, Italy

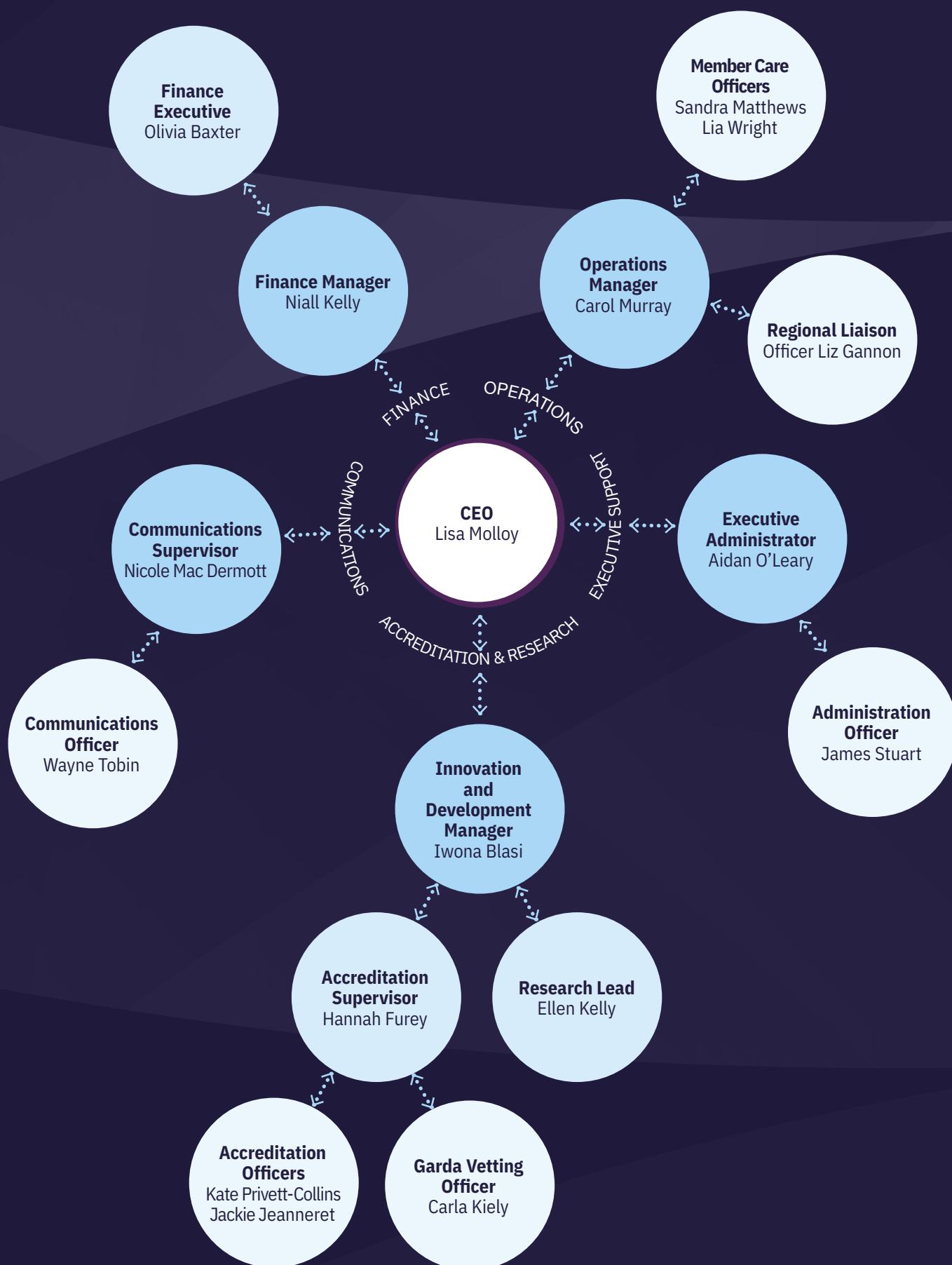


↑ Dr. Manish Tomar (Presenter) and EDI Committee Member Ishita Sangra at the Inaugural EDI conference

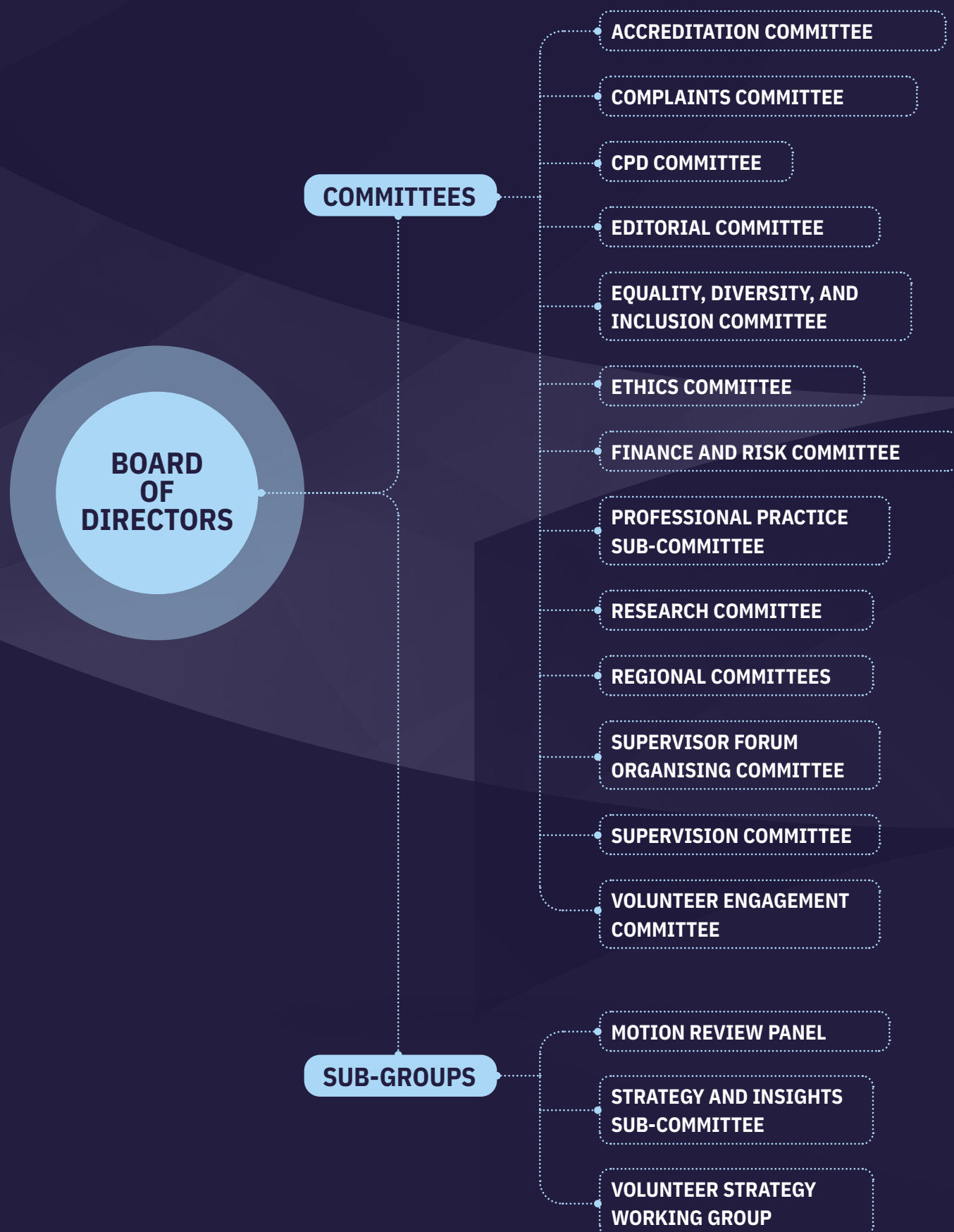


↑ Then Leas Cathaoirleach Jade Lawless and Jim Hutton MIACP, Chair of the IACP's EDIC Committee at launch of the new Memorandum of Understanding on Conversion Therapy on 12th July 2024

Staff Organisation



Board and Committees/Sub-Groups



Directors and Other Information

Directors	Jade Lawless Christopher Place Edward Boyne Andrew Harbourne-Thomas Brian Holohan Caroline Kehoe Gael Kilduff Liam Neville Marcella Finnerty John Cummins (external member) Clodagh Ní Ghallachóir
Company Secretary	Andrew Harbourne-Thomas
Company Number	194640
Charity Number	CHY6615
Charities Regulator Number	20012564
Registered Office and Business Address:	Marina House 11 - 13 Clarence Street Dun Laoghaire Co. Dublin Ireland
Auditors	Azets Audit Services Ireland Limited 3rd Floor 40 Mespil Road Dublin 4
Bankers	Bank Of Ireland (Dun Laoghaire) Dun Laoghaire Co. Dublin Allied Irish Bank (Bray) 107/108 Main St Bray Co. Wicklow
Solicitors	Keith Walsh Solicitors 8 St. Agnes Road Crumlin Village Dublin 12

Membership of the Board 2024/2025

Members elected at AGM 2024

Jade Lawless

Cathaoirleach (from 18th October 2024)

Leas Cathaoirleach (until 18th October 2024)

Attended 10 of 10 Board meetings



Christopher Place

Leas Cathaoirleach (from 18th October 2024)

Attended 10 of 10 Board meetings



Edward Boyne

Treasurer

Attended 7 of 10 Board meetings



Andrew Harbourne-Thomas

Company Secretary

Attended 10 of 10 Board meetings



Caroline Kehoe

Board Member

Attended 7 of 10 Board meetings



Gael Kilduff

Board Member

Attended 8 of 10 Board meetings



Liam Neville

Regional Director (from 1st November 2024)

Attended 9 of 10 Board meetings



Members Co-Opted in March 2025

Marcella Finnerty

Board Member (from 21st March 2025)
Attended 2 of 3 Board meetings



Brian Holohan

Board Member (from 21st March 2025)
Attended 2 of 3 Board meetings



John Cummins

Board Member (Extern) (from 21st March 2025)
Attended 2 of 3 Board meetings



Clodagh Ní Ghallachóir

Board Member (from 21st March 2025)
Attended 2 of 3 Board meetings



Members elected at AGM 2023

Séamus Sheedy

Cathaoirleach (until 18th October 2024)
Attended 2 of 2 Board meetings



Eamon Fortune

Regional Director (until 18th October 2024)
Attended 1 of 2 Board meetings



Marie McDonagh

Board Member (until 18th October 2024)
Attended 2 of 2 Board meetings



Elizabeth O'Driscoll

Board Member (until 18th October 2024)
Attended 1 of 2 Board meetings



Board Member Co-Opting Process

At the AGM 2024, only seven IACP members stood for election to the Board of Directors. This meant there were four vacancies heading into the new Board term for 2024-2025.

Taking into account the provisions of the IACP Constitution, the Board agreed to co-opt members to fill the vacancies. In order to maximise its diversity of experience, the Board decided to reserve one of the vacancies for an external director.

In November 2024, all eligible IACP Members were invited by email to consider submitting an expression of interest to join the Board. There was a very positive response, with 21 expressions of interest received for the IACP member positions. Two applications were received for the extern position via Boardmatch.

The applications were reviewed by a co-opting panel comprising the Cathaoirleach, Leas-Cathaoirleach, Company Secretary, and an external governance consultant, Jillian Van Turnhout.

The applications were scored according to a pre-defined marking scheme, covering IACP committee experience, other volunteer committee experience, and skills. The weighting of the marking scheme was informed by the Board evaluation skills audit carried out earlier in the year, and sought to develop the breadth and depth of key skills on the Board.

Following a rigorous process, four new Board members were selected: Brian Holohan, Marcella Finnerty, Clodagh Ní Ghallachóir, and John Cummins.

Board Activities 2024 - 2025



10

**Board Meetings held
01/07/2024 - 28/06/2025**



**An external Board
evaluation was carried
out in August 2024**



**A skills audit was
carried out in
October 2024**



**Induction sessions for new Board
members were held on 19th March,
20th March, and 16th April 2025**



**External governance training
sessions were held on 2nd April
and 8th May 2025**

Board Members’ Meetings Attendance 2024/2025

Board Member	26 July 2024	14 Sept 2024	01 Nov 2024	06 Dec 2024	31 Jan 2025	13 Feb 2025	19 March 2025	21 March 2025	09 May 2025	28 June 2025
Jade Lawless	●	●	●	●	●	●	●	●	●	●
Christopher Place	●	●	●	●	●	●	●	●	●	●
Edward Boyne	●	●	●	●	●	●	●	●	●	●
Liam Neville	●	●	●	●	●	●	●	●	●	●
Andrew Harbourne-Thomas	●	●	●	●	●	●	●	●	●	●
Caroline Kehoe	●	●	●	●	●	●	●	●	●	●
Gael Kilduff	●	●	●	●	●	●	●	●	●	●
John Cummins	●	●	●	●	●	●	●	●	●	●
Marcella Finnerty	●	●	●	●	●	●	●	●	●	●
Clodagh Ní Ghallachóir	●	●	●	●	●	●	●	●	●	●
Brian Holohan	●	●	●	●	●	●	●	●	●	●
Séamus Sheedy	●	●	●	●	●	●	●	●	●	●
Eamon Fortune	●	●	●	●	●	●	●	●	●	●
Marie McDonagh	●	●	●	●	●	●	●	●	●	●
Elizabeth O'Driscoll	●	●	●	●	●	●	●	●	●	●

●

Attended

●

Apologies

●

Not on Board on this date

11

Maximum number of Elected Volunteer Members

Maximum of 6

consecutive years service (unless a member is elected Cathaoirleach in their sixth year)

4

Officer positions: Cathaoirleach, Leas-Cathaoirleach, Company Secretary and Treasurer

Up to two 2

external (non-IACP) Board members may serve on the Board

Up to two 2

Pre-Accredited IACP members may serve on the Board

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Cathaoirligh

Jade Lawless
2024 – Present

Séamus Sheedy
2022 – 2024

Bernie Hackett
2020 – 2022

Ray Henry
2017 – 2020

Eugene McHugh
2017 – 2017

Moirá Sharkey
2015 – 2017

Bernadette Darcy
2014 – 2015

Séamus Sheedy
2012 – 2014

Ray Henry
2010 – 2012

Margaret Chambers
2009 – 2010

Gilford D’Souza
2007 – 2009

Claire Missen
2005 – 2007

Dr Damian Davy
2003 – 2005

Alan O’Dwyer
2001 – 2003

Patricia Kennedy
1998 – 2001

Edward Boyne
1995 – 1998

Ursula O’Farrell
1991 – 1995

Odette Thompson
1981 – 1991

Membership

Category	2020	2021	2022	2023	2024	2025
Accredited	2,296	2,436	2,649	2,838	3,007	3,194
Supervisor	666	707	733	778	835	892
Pre-Accredited	661	693	579	620	658	857
Retired Accredited	26	28	24	27	32	40
Student	745	902	1,097	1,306	1,398	1,462
Affiliate	81	65	55	51	50	44
Supervision Courses	7	7	7	6	6	7
Accredited Courses	29	25	23	21	22	25
Total	4,511	4,863	5,167	5,647	6,008	6,489





↑ Then Minister of Children Roderic O'Gorman with IACP Chief Executive Officer opening the inaugural EDI conference in Dublin City University in November 2024



↑ Then Cathaoirleach Séamus Sheedy, Guest Speaker Liz Quish, and CEO Lisa Molloy at the Annual Joint conference with the University of Holy Cross, New Orleans, and DePaul University Chicago, July 2024

→ Cathaoirleach Jade Lawless, Minister for Health Jennifer Carroll MacNeill, Chief Executive Officer Lisa Molloy, and Jacky Byrne, Department of Health, meet at the national office



→ Members of the IACP National Office Staff at the AGM, October 2024

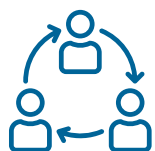


The background of the page is a dark blue gradient with a repeating pattern of white line-art icons. These icons include a magnifying glass, a graduation cap, a star in a circle, a document, a person, and a circular arrow, all arranged in a grid-like fashion.

Strategic Objectives 2021 – 2025

Strategic Objectives 2021 – 2025

Objective One



Strong representation of IACP members by effective lobbying strategies and engagement with key IACP stakeholders

The representation of our members and the promotion of the benefits of therapy is at the heart of IACP's mission. We amplify our members' voices by lobbying the government on a range of issues such as VAT exemption, tax relief, increased investment in counselling and psychotherapy, and the development and expansion of the schools counselling programme.

Strategic Goals 2021 - 2025

- Promotion of Counselling and Psychotherapy to the public through strong media representation and social media campaigns.
- Promote opportunities for members in private practice through active lobbying activities seeking increased accessibility to members' services, and by raising awareness of the benefits of Counselling and Psychotherapy.
- Lobbying government to call for increased investment in Counselling and Psychotherapy services.
- Active engagement with employers regarding job opportunities and recruitment criteria to be inclusive of IACP members.
- Continue to communicate with insurance providers regarding the cover for the services of IACP Members.
- Active engagement and collaboration with other professional bodies and similar organisations both nationally and internationally.

Key Accomplishments

The IACP has been a long-time advocate for **counselling in schools** and as a result of these efforts and those of our partners, Strand 1 of the Counselling in Primary Schools Pilot was extended to two years and expanded from the original six counties to include the extension of to 61 urban DEIS primary schools.

Our **Pre-Budget Submission** and member-driven grassroots campaign for 2025 was launched in July 2024 and highlighted our three core issues. We re-iterated our call to extend VAT exemption to counselling and psychotherapy. We called for the extension of the schools counselling programme as more investment is needed to build on the pilot and to ensure that counselling supports become a reality for all primary and secondary school students in Ireland. We continued to call for tax relief to be fully extended to counselling and psychotherapy as a qualifying health expense. Members submitted 1,274 emails via our platform to their TDs in support of the IACP's pre-budget submission raising awareness of our priorities and fostering engagement between members and their government representatives.

Cathaoirleach Jade Lawless and CEO Lisa Molloy hosted a productive **meeting with Minister for Health** Jennifer Carroll MacNeill in April 2025 at the National Office. It was the first time that a Health Minister had visited and met the IACP staff in Dún Laoghaire in our long history. The discussion centred around IACP's priorities including the issue of dual qualification requirements for HSE counselling roles are a barrier to the recruitment of qualified therapists for HSE and other roles and urged the HSE to revise its eligibility criteria to recognise a single Level 8 degree or postgraduate qualification in Counselling and Psychotherapy, in line with future CORU requirements, as sufficient for applying to HSE counselling roles, without requiring an additional qualification in human sciences or counselling and psychotherapy.

A new **Memorandum of Understanding with IA-HIP** pertaining to the Mutual Authorisation of

our Accredited Supervisors went into effect on 1st July 2024. This replaced the pre-existing agreement. The new MOU was welcomed by our members working both as supervisors and supervisees with IAHIP members.

Stakeholder engagement is another key component of our work to represent members and the profession both nationally and internationally.

On 31st July, we were delighted to host our **Annual Joint conference** with the University of Holy Cross, New Orleans, and DePaul University, Chicago at Trinity College Dublin. Once again, it was a successful collaboration between our members and American therapists presenting on counselling and psychotherapy experiences and developments within the profession.

We are active members of the **International Association for Counselling**, and our organisation is playing a central role in the development of the IAC Europe branch. CEO Lisa Molloy has supported the IAC as part of its interim leadership team and was joined by Cathaoirleach Jade Lawless in giving a presentation at the Annual Conference in Malta - 2025 about the progress of state regulation in Ireland. Through IAC, we continue to represent Irish practitioners and lobby for the profession at the European level.

A Memorandum of Understanding condemning Conversion Therapy signed by the IACP with the Psychological Society of Ireland and the College of Psychiatrists of Ireland. The IACP contributed to a cross-body working group in recent years that led to this important agreement.

Progress Against Strategic Goals July 2024 – June 2025

- More than 90 media hits including articles published in national newspapers, letters to the editor, and radio interviews.
- Social media impact – 465 posts, 180,389 impressions with 158,264 people reached
- ‘Essential Conversations with the IACP – Self-Care & Therapy 101’ public information event held with expert IACP member panel.
- Meeting with Minister for Health Jennifer Carroll MacNeill regarding IACP priorities.

- Pre-Budget Submission and outreach campaign with active engagement from the membership with their Oireachtas representatives.
- Welcomed the extension of Strand 1 of the Counselling in Primary Schools Pilot to 61 urban DEIS primary schools and continued with ongoing engagement with the department.
- Active advocacy on behalf of our members via lobbying emails/letters sent to Government leaders, TDs, and Senators.
- Participation and attendance at international events, policy briefings, report launches and the Wheel Summit to promote ongoing networking allowing for positive opportunities with relevant stakeholders. Active involvement and membership of Mental Health Reform’s Policy Working Group.
- Regional media campaign to promote annual conference award recipients and regional award press releases along with the Carl Berkeley Memorial, Public Inspiration, and Research Awards, securing considerable media coverage of the award recipients and the IACP.
- Numerous articles written by members of the IACP media panel and placed in various newspapers and websites.
- Pre-Budget Submission Campaign 2025 including significant member engagement with 1,274 emails sent to elected officials via our bespoke online platform.
- Continued advocacy for the removal of VAT on counselling and psychotherapy services.
- We continued our collaboration with the Department of Education to recruit members for the Counselling in Schools panels and as a result the majority of therapists filling these roles are IACP accredited members.
- IACP/BACP: Strengthening of relations with our including information exchange relating to accreditation standards, practices, and developments within the profession.

- Active involvement as members of the International Association for Counselling.
- Continued stakeholder engagement with a range of key bodies e.g. HSE, CORU, ICP, IA-HIP, PSI, Mental Health Reform, Mental Health Ireland, Alcohol Action Ireland, Addiction Counsellors of Ireland, and many more.

Objective Two



Ensure development and provision of high-quality training, education and CPD reflecting members' needs.

Providing quality educational opportunities and upholding high ethical standards are key pillars of our mission and it's how we support our membership through an array of benefits.

We will continue to achieve this through the promotion and provision of high-quality education, training, and professional development, both online and in person as appropriate.

The IACP reviews the content of planned CPD and regularly seeks feedback from the membership on the most sought-after topics in counselling and psychotherapy. We commit to providing relevant, engaging and practice-friendly knowledge and therapy insights through the Irish Journal of Counselling and Psychotherapy.

We will continue to provide and expand the online space to make the participation widely accessible to members. The IACP's strength lies in the work of our volunteers and regional committees, who dedicate their time to organise workshops, networking events and training nationally. We will continue with this rich regional engagement and support of all member categories to stay connected and advance their counselling and psychotherapy competencies and skills.

Strategic Goals 2021 - 2025:

- Delivery of high quality online CPD courses and webinars reflecting members' needs and interests.

- Delivery of free and paid high quality IACP workshops, live streamed and/or in person as appropriate.
- New training strategies and initiatives to match the training needs of IACP members, including inclusion of a blended approach.
- Strong support of all membership categories through national workshops, events, networking opportunities and forums, live streamed and/or in person as appropriate.

Key Accomplishments:

The IACP provided access to a wide range of high quality CPD and it is evident from our CPD portal figures, 5,509 members have availed of these courses and provided positive feedback on how valuable this benefit is to them.

Each year, we continue to deliver a minimum of 20 free online CPD points for members, plus 10 free online CPD points for supervisors.

The Supervisor Forums Organising Committee arranged 22 supervisor specific events, including the National Supervisors Forum, which was held on 17th May in the Ashling Hotel this year, presented by Supervisor Member, Christine Moran. Christine's topic was a Holistic Approach to Supervision (including a body, mind, heart and spirit approach to the work and relationships of Supervision).

Progress Against Strategic Goals July 2024 – June 2025

- The Supervisor Forums Organising Committee arranged 22 events with 12 online and 10 in-person (at least one per region) culminating in 92 hours of free content to 3,852 member participants.
- Robust engagement with Therapy Academy CPD Portal with 5,509 users accessing IACP approved content.
- Forty hours of free online CPD delivered via the IACP Online CPD Portal available to all members.
- Ten hours of free online CPD delivered via the online portal for supervisors.

- Five discounted online CPD courses available on the portal.
- Evaluated and approved 59 applications for the IACP CPD Recognition from external course providers.
- The Guidelines for Counsellors & Psychotherapists Working with Adult Autistic Clients was launched in October 2024. The important and comprehensive training resources were developed in partnership with the IACP and AsIAM, Ireland's national autism charity, and supported by Thriving Autistic and is available on IACP Online CPD Portal.

Objective Three



Ensure development of IACP research strategy and activities

The IACP values research and is committed to engaging formally with it to help to shape the future direction of the organisation, to raise the profile and enhance the development of the profession and to contribute to public policy making. To this end the IACP will continue to conduct Member Surveys and General Public Surveys.

Strategic Goals 2021 - 2025:

- Advise on research issues and policies relating to research in counselling and psychotherapy and the mental health field.
- Identify and address research challenges that members encounter.
- Synthesise knowledge and disseminate research findings to encourage public debate, member practice and education about counselling and psychotherapy.
- Develop new and existing resources relating to IACP research strategy, policy, and the code of ethics.
- Create and cultivate research networks both nationally and internationally and form links with other relevant committees.

- Advise on the standard of research education for accredited courses and encourage greater emphasis on research in training and training in research.
- Encourage and embed a research culture within the IACP and the profession.
- Develop a specific research agenda annually.

Key Accomplishments:

The Research Committee held several events over the last year including the second annual online Research Conference in September 2024 with a record 550 members in attendance. Three online Research Journal Clubs also took place and these free CPD events attracted more than 300 attendees.

New resources were developed during this period, including a Research Primer, a Research Issues Part 2 document, a Path to Publication video, a Path to Publication infographic, a Research Resources video and a Member Survey findings video for the soft launch.

Ongoing research resources continued to grow, including the delivery of additional Research Glimpses and Path to Publication pieces.

A new annual Undergraduate Research Excellence Award was launched and awarded at the Annual Conference.

The Committee also advised on research proposals, made recommendations on research related matters, worked in sub-groups to roll out the Research Strategy goals and planned the Research Conference for 2025.

Progress Against Strategic Goals July 2024 – June 2025

Research Conference 2024 – The Research Committee delivered the second online Research Conference in Q3 2024 with an invited keynote speaker along with IACP member speakers, presenting fresh research in counselling / psychotherapy. 550 IACP members attended this highly stimulating free CPD event, with excellent feedback. Available in IACP's CPD portal for those who could not attend.

Research Journal Club 2024 - 2025 – Three on-line Research Journal Clubs took place during this time. IACP members were invited to read and discuss a topical research paper in counselling / psychotherapy along with enjoying guest research presentations in the area. The Research Journal Club is a free CPD event, facilitated by members of the Committee. It attracted around 100 attendees each time.

Path to Publication Video Resource – The Research Committee in conversation with four IACP members about their Path to Publication. Available in the IACP's CPD Portal.

Path to Publication Infographic – The Research Committee delivered an easy-to-follow infographic as a roadmap to publication - from laying a strong foundation right through to amplifying the impact of research. Available in Members Area – Research Corner.

Research Journey Path to Publication – Written Resource – Members who have had their research papers published share their journey and why they became interested in the chosen area of research. Available in the Members Area – Research Corner.

Research Resources – Video – The Research Committee members delivered a video resource introducing the host of research resources that are available to IACP members to enhance engagement with research. Available on the main Research page of the website.

Research Issues Document, Part 2 – To complement the Research Issues and Policies document Part 1 resource the Research Committee delivered Part 2 which introduces guidelines to publishing research. Both are available as a downloadable PDFs in the Members Area – Research Corner.

Research Education for Accredited Courses – Research standards for accredited courses were developed in collaboration with course providers.

Research Networks – Fostered new links with national research networks including the Loneliness Taskforce Research Network and Mental Health Reform's Research Interest Group. Enhanced links with BACP Research.

Gender Related Issues in Therapy – The Research Committee worked on and delivered a comprehensive document on current research papers and texts in the area of gender related issues in therapy for the Board of Directors.

Research Glimpses – Current counselling / psychotherapy research papers that have been impactful for Research Committee members are reviewed. A written piece with reflections on the research paper is provided. This appears every second month in the Members Area – Research Corner. Research Glimpses 8, 9, 10, 11 and 12 were delivered over the period of this Annual Report.

Research Primer – New Resource – The Research Committee developed and delivered a new resource called a Research Primer. The primer acts as a gateway to understanding and engaging with research in our field. It is structured to take the reader on a self-guided journey through the different aspects of the research process. Available in the Members Area – Research Corner.

New Undergraduate Research Excellence Award – Developed and Delivered. Colleges were invited to nominate one person for this award. Detailed adjudication process was undertaken by the Research Committee. The winner was invited to IACP's Annual Conference to receive award. Nominees/recipient invited to participate in the online Research Conference in the Autumn.

Research Bursary and Research Excellence Award – Invited applications from suitably qualified members for these annual awards. Research Committee adjudicated on submissions and presented winners with awards at IACP's Annual Conference. A Research Bursary impact video was delivered.

Member Survey Launch – Video – Research Committee recorded a video talking about some of the key findings of the 2024 Member Survey to launch the survey. IACP members received this via direct email.



↑ Séamus Sheedy, Kevin Flynn, Lorraine Mooney, CEO Lisa Molloy, Micheal Ryan (on screen), Adam Harris, Tara O'Donnell-Killen, Jessica Doyle, and Cathaoirleach Jade Lawless at the Guidelines for Counsellors & Psychotherapists Working with Adult Autistic Clients



← Padraig Timmons at the Accreditation Ceremony won a golden ticket to the Annual Conference



↑ Accreditation Ceremony 2024 in the Royal Marine Hotel Dún Laoghaire

Objective Four



Provide highest quality service and professional standards

The IACP is committed to supporting members to work to the highest possible standards, for the benefit of the service and the protection of individuals seeking therapy.

The IACP's mission is to promote the highest professional standards for Irish therapists and excel by the introduction of ongoing improvements to our processes, by ongoing review of current policies, criteria, and guidelines. This is all to support members with clear and consistent information and allow for compliance requirements to be met in the most efficient way.

We are also committed to upholding the highest standards which has been achieved by having robust complaints procedures in place. The purpose of the Complaints Procedures is to process complaints regarding a therapeutic service provided by an IACP Accredited/Pre-Accredited member.

In the last 12 months, the Ethics Committee continued the review of the IACP Code of Ethics and Practice and created a draft, which is now being refined. The Ethics Committee rotates their chair every meeting. The committee has the external consultant to support the review.

Strategic Goals 2021 - 2025:

- Review of current policies and standards and processes to reflect developments and changes within the operating environment
- Review the education and professional development standards with educational institutions
- Review of the IACP Code of Ethics and Practice for IACP Practitioners and IACP Code of Ethics and Practice for IACP Supervisors
- Maintain high professional supervision standards for the IACP

- Establishment of the Ethical Advisor service
- Implementation of the revised complaints process.

Key Accomplishments:

The Ethics Committee, supported by the Ethical Advisor, continued the comprehensive review of the IACP Code of Ethics and Practice, with an updated version expected in early 2026.

Over the past year, the Ethical Advisor responded to more than 100 ethical queries from members. This confidential service, available via phone and email, provides a safe and supportive space for practitioners to explore ethical dilemmas, seek clarity, and strengthen their decision-making.

Member queries spanned a broad range of issues central to professional practice. Many concerned ethical and professional boundaries and how to navigate them in complex client relationships. Others focused on reporting obligations and legal requirements, particularly in relation to safeguarding and statutory responsibilities. A significant number addressed supervision dynamics and responsibilities between supervisors and supervisees, as well as complaints and fitness-to-practice considerations.

Practitioners also sought guidance on matters such as consent, confidentiality, and access to records, the ethical management of workplace and private practice environments, and topics related to insurance, record retention, and legal risk. Additional queries related to training and accreditation requirements and, in some cases, the management of imminent risk to clients or others.

This work not only supports members in addressing immediate challenges but also informs the ongoing review of ethical standards, ensuring they remain practical, relevant, and robust in guiding the profession.

Following a request from the Board, the Professional Practice Sub-Committee (PPSC) has been working over the last year on the implementation of the Academic Membership Motion passed at the IACP AGM 2024.

This work involved establishing a special purpose working group to develop the entry criteria, parameters, and annual requirements for this new membership category. The group consulted with relevant committees as well as members who had previously expressed their interest in this category.

The final version of the requirements has been submitted to the Board for approval and the Board has formally ratified the new Academic Membership parameters. The IACP National Office are now in the process of planning the final implementation and official launch of the new membership category.

Progress Against Strategic Goals July 2024 – June 2025

- The PPSC and other IACP Committees continued to review and update wording of many of IACP policies and criteria to keep them relevant and fit for purpose.
- Ethical Advisor received and addressed more than 100 ethical queries from members.
- The Ethics Committee has been finalising the updated Code of Ethics.
- Following a request from the Board, the Professional Practice Sub-Committee (PPSC) has been working on implementing the Academic Membership Motion passed at the 2024 AGM.
- The Accreditation Committee comprehensively reviewed 55 First Time Accreditation Applications. Fifteen of these applications were frozen, pending further review upon completion of particular criteria, and four applications were made unsuccessful.
- The IACP continued review of education and professional development standards with educational institutions by facilitated stakeholder engagement with accredited course providers through regular meetings.
- The IACP maintained high professional supervision standards through support and member advice offered by Supervision Committee and Ethical Advisor and many CPD opportunities were offered by Supervisor Forum Organising Committee.

- CPD Committee finalised the review of the CPD Policy, which has been sent for final Board approval.
- The Guidelines for Counsellors & Psychotherapists Working with Adult Autistic Clients and training resources were launched in October 2024.
- As a self-regulating professional body maintained high ethical standards by diligently processing client complaints against members.

Complaints July 2024 – June 2025	
Complaints Received	35
Complaints Returned*	25
Complaints Withdrawn	4
Complaints Not Upheld	4
Complaints Upheld	3
Complaints Appealed	1

**Figure includes misdirected concerns and inadmissible complaints (i.e. where the complainant is not a client of an IACP member).*

- In July 2024, the Complaints Committee initiated a comprehensive review of the existing Complaints Procedure. This work forms part of our broader commitment to ensuring transparency, fairness, and efficiency in how complaints are managed.

The review process has focused on identifying areas for improvement, aligning the procedures with current best practices, and ensuring they reflect the evolving needs of both complainants and members.

A draft of the revised procedures has been developed and is currently undergoing internal consultation. It will be reviewed by the Professional Practice and Ethics Committee to ensure the changes uphold our ethical standards and professional values. Following this, the final version will be submitted to the Board for approval.

Objective Five



Embrace the IACP Community and Nurture Member Connection

Our volunteers, giving spirit and enthusiasm propel our initiatives forward. A special note of appreciation to all our volunteers, thank you so much for your time and energy that you give to the IACP and your profession.

Our Regional Committees represent the views and assess the needs of regional members to encourage regional member involvement, to support the organisation by delivering regional events and activities and to promote the IACP within the local communities.

The IACP is developing a Volunteer Strategy to support the invaluable work of our volunteer members and to recognise and celebrate their work and achievements.

One of our core values is to encourage and embrace equality, diversity and inclusion, the aim of the IACP is to develop the Equality, Diversity and Inclusion Policy, via our Equality, Diversity and Inclusion Committee, which will inform the commitment to underpin our work with these core values.

Strategic Goals 2021 - 2025:

- Regional Committees networking, development, and celebration.
- Recognition and support of IACP Volunteers through various Volunteer initiatives and development of IACP volunteer strategy.
- Develop the IACP Equality, Diversity, and Inclusion Policy.
- Review of Member benefits, promote value of membership and grow numbers.
- Mentoring support programmes (e.g. CARA).
- Promotion of members' forums (Basecamp, Facebook, LinkedIn, IACP Members Area).

- Promotion of the Irish Journal of Counselling & Psychotherapy as a key mechanism of member connection.

Key Accomplishments:

- Over the past 12 months, the Volunteer Strategy Working Sub-Committee has played key role in strengthening the organisation's approach to volunteer support and engagement.
- The Volunteer Strategy Working Sub-Committee completed a thorough review and consultation process with members and committees to shape a comprehensive volunteer strategy. This work identified priority actions and led to the creation of a more operational sub-committee tasked with delivering tangible outcomes. With its objectives achieved, the group concluded its work in early 2025.
- Building on this foundation, the Volunteer Engagement Committee was formed to carry the strategy forward into practical implementation. This group works closely with both volunteers and the national office to enhance the volunteer experience, promote engagement, and ensure volunteerism remains central to the organisation's mission. Together, these efforts have created a stronger framework for supporting and recognising volunteers, laying the groundwork for a more active and connected volunteer community.
- The inaugural EDI Conference, Le Chéile – Exploring Our Differences... Together!, held 21st September 2024 at Dublin City University's School of Nursing, Psychology & Community Health Campus. The full-day conference, generously supported by Dublin City University was formally opened by Roderic O'Gorman T.D., Minister for Children, Equality, Disability, Integration and Youth. Close to 150 members attended and were welcomed by the Cathaoirleach, Seamus Sheedy and the CEO Lisa Molloy. There were 12 EDI related workshops and three plenary panel sessions covered by 21 speakers and panelists. Feedback from attendees was overwhelmingly positive with enthusiastic support for hosting the event annually.



Cathaoirleach Séamus Sheedy, Dr Ted Remley, University of Holy Cross, Leas Cathaoirleach Jade Lawless, Dr Rebecca Michel, and CEO Lisa Molloy



Editorial Committee Vice Chair Jayne Leonard and Chair & Editor-in-Chief Eve Menezes Cunningham



Members of the Supervision Committee Muriel Hogan, Ann Marie Murphy, Patrick Harraghy, Jackie Jeanneret, John Delany and Maggie Cox on the screen engage in a hybrid meeting online and at the national office



Board of Directors at the 2024 AGM

- Sub-committee activated to advocate and contribute to the vital and urgent work of creating a dedicated IACP Charter of Equality, Diversity and Inclusion. Lead for this EDI sub-committee is Committee member, Anita Furlong. Contributions were made by Andrew Harbourne-Thomas, IACP Board member and Company Secretary.
- The Cara Mentorship Programme is a voluntary mentor/mentee relationship with a senior IACP member supporting newer members recently qualified. Six matches have been created during this period. Members share advice regarding establishing a private practice, marketing, and information sharing and experiences. We are seeking more mentors to match with our enthusiastic mentees so please contact us if you are interested in joining this wonderful initiative.

Progress Against Strategic Goals July 2024 – June 2025

- The Cara Mentorship Program, a voluntary mentor/mentee relationship between a senior member and a newer member, made six matches for the reporting period.
- Awards ceremony celebrating 13 volunteers held at the annual conference.
- Multiple regional events held across our eight regions comprising of workshops, seminars and networking events.
- Over the past year, the Volunteer Strategy Working Sub-Committee laid the groundwork for a comprehensive volunteer strategy, while the Volunteer Engagement Committee began implementing it to strengthen support, recognition, and engagement across the volunteer community.
- The Equality, Diversity & Inclusion Committee advocated for and promoted an inclusive EDI culture for curriculum content and student support in collaboration with all IACP course providers. It also organised and hosted four EDI-focused networking events—two in person and two online—to engage members, share best practices, and foster inclusive dialogue for the IACP membership.

- Throughout the year, the committee engaged in outreach to establish mutual support and promote the sharing of equity, diversity, and inclusion (EDI) resources with various professional bodies and organizations. These included the Psychological Society of Ireland (PSI), the British Association for Counselling and Psychotherapy (BACP), the Irish College of Psychiatrists.

Objective Six



Support IACP members with the transition to state regulation

The Irish government is in the midst of a long and complex process to introduce statutory regulation for counselling and psychotherapy. After decades of being largely self-regulated, the profession is preparing to enter a more formalised, legal framework. It is a time of transition — one that brings both opportunities and significant challenges. The process began in 2016 and we are still potentially many years away from the opening of the state registers for counsellors and psychotherapists.

During this transitional period the IACP is continuing to support our members, and actively engaging with CORU, the state regulator for health and social care professions, to ensure that the voice of the profession is heard, that the standards developed over decades are acknowledged, and that the heart of the work — that essential human connection — is preserved.

We believe that regulation will enhance public protection, elevate professional integrity, and foster consistency in training and practice. We are engaging actively and constructively with the process to ensure that the unique nature of our work is properly understood — and that regulation reflects the values and standards our profession has cultivated over decades and are advocating for our members' interests at every step of the way.

Strategic Goals 2021 - 2025:

- Support members in smooth transition to state regulation.

- Reframing and refocusing our mission.
- Engage strongly with the regulator on regulation development.
- Provide regular updates on the progress of the regulatory process to members.

Key Accomplishments:

The IACP provided members with key updates on the regulatory process, ensuring they remained informed on significant developments and next steps over the past year, and maintained active engagement with CORU, including meetings between CEO Lisa Molloy and CORU CEO Claire O’Cleary. In March 2025, CORU advised that the Standards of Proficiency for Counsellors and Standards of Proficiency for Psychotherapists would be published before Easter, followed by the Education Criteria, also separate for both professions. However, due to internal delays, both were not released until July 2025. CORU advised that training providers will have four years to adapt courses, with registers likely to open in seven or more years, followed by a two-year grandparenting period.

Following publication of the standards of proficiency and education criteria, the IACP undertook a detailed review, raising concerns about significant differences from the 2023 draft, the absence of further consultation with professional bodies, and the decision to set the entry threshold at Level 8 for Counsellors and Level 9 for Psychotherapists. We also highlighted the lack of criteria for clinical supervision, the omission of a requirement for personal therapy during training, and the risk of oversimplifying the distinctions between counsellor and psychotherapist roles.

The IACP Board remains committed to pursuing all relevant avenues to address the above concerns while providing clear and consistent updates and support for members.

In parallel, work began on the new IACP Strategic Plan. Following a competitive process led by the Strategy and Insights Sub-Committee, consultancy firm 2into3 was appointed to plan and deliver a comprehensive three-year strategy. As of June 2025, 2into3 launched a comprehensive

strategic planning process including an extensive stakeholder consultation to inform the plan.

The new Strategic Plan will place a strong focus on upcoming regulatory changes and on how the IACP can both support members and evolve to deliver meaningful services in the post-regulation environment.

Progress Against Strategic Goals July 2024 – June 2025

- The IACP engaged with CORU on many occasions providing the IACP’s views and feedback.
- Provided member updates and timely communications.
- 2into3 engaged in developing a comprehensive strategic planning process including extensive stakeholder consultation in collaboration with the Board of Directors and the Strategy and Insights Sub-Committee. The SISC will continue to work closely with the Board, executive, and the consultants on this process throughout the remainder of 2025.

IACP Awards



↑ Cathaoirleach Jade Lawless presents the Past Cathaoirleach Award to Séamus Sheedy



↑ Bernie Hackett the Carl Berkeley Memorial Award recipient with CEO Lisa Molloy



↑ Allen Gihooly the West North-West Regional Award recipient



↑ Jacinta Murphy the Western Regional Award recipient



↑ Allen Gihooly the West North-West Regional Award recipient



↑ Kevin Bailey of the Northern Ireland Regional Committee accepts the Northern Ireland Regional Award on behalf of Shane Morrow



↑ Chair of the Southern Regional Committee, Clíodhna Ryan with Mary Heffernan, (spouse); Southern Regional Award recipient, Joe Heffernan; and Colin Heffernan (son), Joe Heffernan and Colin Heffernan IACP



↑ Vice Chair of the Research Committee Caitriona Kinsella presents the Research Bursary Award to Dr Ellen Kelly who accepted it on behalf of Antoinette Stanbridge



↑ Jim Hutton, North East Regional Award recipient with Linda Breathnach, North East Regional Committee Chair



↑ Research Excellence Award recipient Leo Muckley, Research Committee Chair Aisling O'Connor, and Undergraduate Research Excellence Award recipient Sarah Finnerty



↑ Chair of the Midlands Regional Committee Ciaran Whyte and Séamus Sheedy who accepted the Midlands Regional Award on the behalf of Ray Henry



↑ Catherine Lynch from the Southeast Regional Committee presents Phillip Brennan with the Southeast Regional Award



↑ CEO Lisa Molloy (centre) with Anne McKernan (left) and Miriam Adair (right) from Society of St Vincent de Paul – South West Region

Committees

Regional Committees

The Regional Committees build a sense of community by contributing significantly to the growth and cohesion of the IACP by promoting collaboration, knowledge-sharing, and the enhancement of the professional landscape for all members.

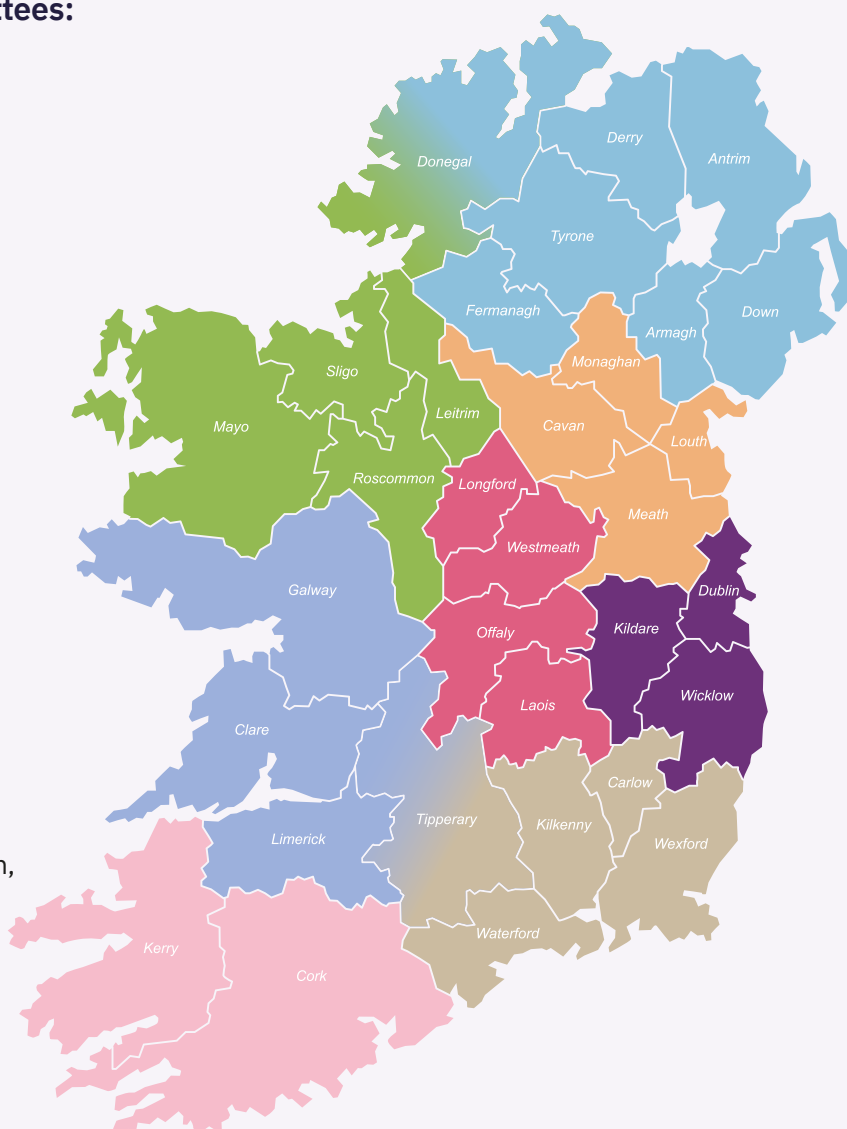
The committees provide invaluable opportunities through networking, continuing professional development sessions, and various meetings throughout the year. Our Regional Director is

Board member Liam Neville, and he is the communication pathway between the Board and the regions, helping to provide important insights from our volunteers.

Representatives from all the regions meet twice a year at the national regional meetings to share experiences, exchange ideas, and address common issues. The face-to-face format fosters meaningful discussions and strengthens the sense of unity across regions.

The IACP Regional Committees:

- **Dublin (DRC)**
Dublin, Kildare and Wicklow
- **Midlands (MRC)**
Laois, Longford, Offaly and Westmeath
- **North East (NERC)**
Cavan, Louth, Meath and Monaghan
- **Northern Ireland (NIRC)**
Antrim, Armagh, Down, Fermanagh, Derry, Tyrone and Donegal
- **Southern (SRC)**
Cork and Kerry
- **South East (SERC)**
Carlow, Kilkenny, Wexford, Waterford and Tipperary
- **West/North West (WNWRC)**
Donegal, Leitrim, Roscommon, Sligo and Mayo
- **Western (WRC)**
Clare, Galway, Limerick and Tipperary



Regional Committees Overview - 01/07/24 to 30/06/25

	Dublin	Midlands	Northeast	Northern Ireland	South East	Southern	West North West	Western
No of Meetings	12	12	6	–	9	6	8	10
No of events	5	6	6	2	7	4	5	4
No of Members	9	8	10	4	11	11	8	7

Regional Committee Members - 01/07/24 to 30/06/25

Dublin	Midlands	North East	Northern Ireland
Chiara Antolovi - Chair	Ciaran Whyte - Chair	Linda Breathnach - Chair	Briege Reynolds
Róisín Ní Cheallaigh (Chair from 30/01/24 to 01/03/25)	Sinéad Keenan	Jim Hutton (Chair from 25/02/22 to 23/1/25)	Kevin Bailey
Wesley Smith	Katrina Jones	Thomas Tate	Maria McGrogan
Elizabeth Griffin	Catherine Kerwin	Bernadette King	Jacqui Walsh
Sandra McQuoid	Louise Yourell	Karen Savage	Shane Morrow
Karen O'Neill	Frank Harkin	Robert Coyle	Darren James
Csilla Pal	Kathy Harrison	Thomas O'Riordan	
Cathal Young	Johanna Martyn	Julie Crone	
Janette Murphy		Ana Moore	
Helen Hughes		Denise Wogan	
Donal Swift		Kim Lennard	

South East	Southern	West North West	Western
Ruth Curtis - Chair	Olive O'Riordan (Chair from 12/12/17 to 05/10/24)	Michael Shane McGuire - Chair	Briedge McCarney Joyce - Chair
Laura Greene	Clíodhna Ryan - Chair	Paula Whyte	Mary Synnott
Evelyn Waters	Barbara Devaney	Peter Kelly	Sarah Lloyd
Aisling Mac Carthy	Breda O'Sullivan	Maura Conway	Ann Kelly
William Egan	John Dunlea	Jodi McCaffrey	Evelyn Doyle
Rosemary Chaney	Patrick Dermody	Lorena Sousa	Paul Andrew Murphy
Glen Johnson	Caroline Flahive	Nollag Cullinan	Bernadette Assumpta Kilmartin
Maria O'Brien	Jerry Dineen	Josette Newman	Mary Fitzgerald
Susanne Lodola	Kathleen O'Connor Fleming	Ursula Gilrane	Margaret Tierney
Catherine Lynch	Gill Cormack		
	Denis Buckley		
Martina Doyle	Con Walsh		



↑
National Regional Committee members attending the National Regional Committee Meeting held Cork in 2024

Accreditation Committee

The Accreditation Committee enhances the process of assessing applications for First Time Accreditation and Annual Re-Accreditation by providing expertise and impartiality. In addition to the high volume of applications that come before the committee, the committee provides advice and guidance to both IACP members and others working towards accreditation.

Members: Chairperson Martina McNamara, Vice Chair Paul Loughlin, Linda McGuire, Tom Meade, Pauline Bergin, Maggie Cox, Georgina Kennedy

Meetings held: 11

Complaints Committee

The Complaints Committee handles client complaints against IACP accredited and pre-accredited members. The committee follows the IACP Complaints Procedure and the IACP Code of Ethics and Practice to ensure fair and thorough processing. The Committee communicates with both parties and decides on any necessary actions or areas of professional development.

This year, the committee has worked diligently to address all complaints with transparency and integrity, ensuring that our standards are upheld and that clients' concerns are appropriately managed.

After two years of dedicated service, Colm Early has stepped down as Chair of the Committee. Throughout his tenure, he provided strong leadership, guiding the Committee with insight, integrity,

and commitment. His collaborative approach has left a lasting impact, and the Committee are sincerely grateful for Colm's outstanding contribution.

In June 2025, Mary Johnston stepped into the role as Chair. A long-standing member of the Committee and Vice Chair for the past two years, Mary brings a wealth of experience and a deep understanding of the Committee's work to the role. The Committee look forward to her leadership and the value she will bring in this new role.

Members: Mary Johnston (Chair -June 2025 Vice-chair 2022- 2025), Colm Early (Chair 2022- 2025) Pauline Tallon-Collins, Stephanie Finan, Tony Murphy (Extern), Nancy St. John, Patricia Toal, Claire Murphy, Margaret Dunne (stepped down February 2025), Mary Hilliard (stepped down December 2024),

Meetings held: 12

CPD Committee

The CPD Committee has primarily focused on the review and update of the IACP CPD Policy. The Committee have been diligent in their review of the policy and have consulted with the membership to gain feedback and insights. It is planned to bring the revised and updated policy to the wider membership in the coming months.

Members: Margaret Plunkett (Chair), Martina McNamara, Elizabeth Tynan, Linda McGuire, Patricia Ashe, Michelle Whelan Kennedy (from May 2025)

Meetings held: 6

Editorial Committee

The Editorial Committee is responsible for sourcing, reviewing, and editing articles for the IACP's quarterly professional journal, The Irish Journal of Counselling and Psychotherapy (IJCP). Each issue is overseen by a rotating editor, who manages the full editorial process: reviewing submissions; liaising with authors, designers, an assistant editor when appointed, and other relevant parties; and coordinating revisions to ensure timely publication and high professional standards.

The committee aims to provide content that reflects the diversity of the counselling and psychotherapy community in Ireland – showcasing original research, supporting professional development, and encouraging reflection on clinical practice as well as on broader social, cultural, and philosophical issues.

The IJCP publishes a wide range of material, including academic and research articles, practitioner perspectives, reviews, and poetry.

Members: Eve Menezes-Cunningham, Chair and Editor-in-Chief; Jayne Leonard, Vice-Chair; Kaylene Petersen; Hamza Mahoney; Rosie Woolfson; and Nicole Mac Dermott, Communications Supervisor.

Meetings held: 7

Equality, Diversity, and Inclusion Committee

The Equality, Diversity and Inclusion Committee (EDIC) supports the achievement of the IACP's core value in encouraging and embracing EDI. The committee works to formulate IACP policy and procedures relating to EDI as well as promoting and communicating EDI principles.

The EDIC will continue its work to promote awareness, learning, and engagement with equality, diversity, inclusion and equity. Further engagement with the membership, including students, supervisors, and the IACP accredited course providers are scheduled for the next 12 months and beyond. Initiating new and enhancing recently established contact and communication with other professional organisations will be prioritised by the committee.

Members: Jim Hutton, Chairperson; Ravind Jeawon, Vice-Chair; Jude Coughlan, John Delany, Anita Furlong, Alan Kavanagh, Bairbre Kelly (served: 11/04/2024 to 27/06/2025), Margaret Kenneally, Ejiro Ogbevoen, Dearbhail Redington (served 01/11/2023 to 05/02/2025), and Ishita Sangra

Full committee meetings held: 6

Conference Steering Group & Sub-Committee
Meetings held: 14

Ethics Committee

The Ethics Committee formulates and monitors the IACP Code of Ethics and Practice. The committee raises issues relating to the implementation of the Code and advises and comments on ethical issues. The committee's work includes fielding members' ethical enquiries with the support of the IACP Ethical Advisor with an aim to monitor and interpret the present IACP Code of Ethics and Practice and make recommendations as required and together with the Ethical Advisor - provide an ethical lens to the IACP and its members. The Ethical Advisor also attends the meetings and is a member of the Ethics Committee.

Members: Michael Dayton, Heike Felzmann, Andrew Harbourne-Thomas, Anna Taafe, Sean Phelan, Marie Comerford Kealy

Meetings held: 7

Finance and Risk Committee

This committee is responsible for examining all financial aspects of the association's business and making recommendations to the Board of Directors.

It is also tasked with identifying, examining, and reporting risk to the Board, so that it can act in a responsible and timely manner.

Members: Edward Boyne; Treasurer, Andrew Harbourne-Thomas, Company Secretary; Judith O' Donnell, Noel O'Callaghan, Lisa Molloy, CEO; and Niall M. Kelly, Finance Manager

Meetings held: 5

Professional Practice Sub-Committee

The purpose of the Professional Practice Sub-Committee (PPSC) of the Board is to discuss policies and

make recommendations to the Board pertaining to Accreditation, Supervision, Course Accreditation, CPD and Equality, Diversity and Inclusion (EDI).

The subcommittee will ensure a coherent and comprehensive approach to the formation and application of policies regarding Accreditation, Supervision, Course Accreditation, CPD and Equality, Diversity and Inclusion (EDI).

The function of the PPSC is to discuss issues in detail that might arise from other committees or from the general membership and to advise the Board.

The composition of the committee represents the IACP committees, which could mean up to two members from each: Accreditation, Supervision, CPD, Equality, Diversity and Inclusion, Supervisors Forum Organising Committee, Ethics Committee; Regional Representative and Board Representative.

Members: Muriel Hogan, Anne-Marie Murphy, Patrick Harraghy, Margaret Plunkett, Elizabeth Tynan, Martina McNamara, Paul Loughlin, Phillip Brennan, Jim Hutton, John Delany, Gael Kilduff, Andrew Harbourne-Thomas, Heike Felzmann, and Liam Neville

Meetings held: 6

Research Committee

The Research Committee's aim is to aid the promotion of evidence-based practice and practice-based evidence in the counselling / psychotherapy profession to the benefit of the practitioners and the public, as well as to develop strategic thinking about IACP research policy and activity.

The Committee continued to host new initiatives and to develop fresh resources in line with the IACP's Research Strategy - to aid the further development of a research function and the promotion of a research culture across the organisation, including: Research Conference 2024, Research Journal Club Events, Path to Publication - Video Resource, Path to Publication – Infographic, Research Journey – Path to Publication, Research Resources – Video, Research Issues Document, Part 2, Gender Related Issues in Therapy, Research Glimpses, Research Primer - New Resource, New Undergraduate Research Excellence Award, Research Bursary and Research Excellence Award, Member Survey Launch – Video.

Members: Aisling O'Connor, Chair; Caitriona Kinsella, Vice Chair; C  il  n    Braon  in, Geraldine Sheedy, Kathy Keane, Monta Ramina, Lesley Ann Martin, Laura Maybury, Barbara Moore, Kevin Bailey, and Ellen Kelly, Research Lead

Meetings held: 9

Supervision Committee

The Supervision Committee plays a key role in addressing supervision-related queries and membership applications, while also clarifying the roles and responsibilities of supervisors and supervisees. In collaboration with the Professional Practice Sub-Committee, the committee has continued to strengthen and clarify the IACP's supervision requirements, with significant work underway on policy reviews and assessment of Supervisor applications.

Members: Patrick Harraghy, Chair; Philip Brennan, Brian Conlon, Maggie Cox, John Delany, Muriel Hogan, Blanaid McDonnell, Eamon Boland and Ann Marie Murphy.

Meetings held: 6

Supervisor Forum Organising Committee

The Supervisor Forums Organising Committee (SFOC) provides professional development, support, and networking needs of IACP accredited supervisor members throughout the country and to develop an ongoing system to meet these needs. The SFOC has begun to recruit Supervisor Representatives from each region to reflect CPD needs specific to that location, and to aid the organisation of local events.

Members: Chairperson Patrick Harraghy, Philip Brennan, Patrick Dermody, Liam Neville (Board Representative) Pauline Bradley and Anne Burke

Regional Supervisor Representatives: (WNW) Shane Maguire/Brian Conlon, (Midlands) Louise Yourell, (Western Region) Pauline Bradley, (Southern Region) Patrick Dermody, (South East Region) Philip Brennan, (North East Region) Liam Neville, (Dublin Region) Maureen Raymond McKay, (Northern Ireland Region).

Meetings held: 5

Volunteer Engagement Committee

Our volunteers are the lifeblood and heart of our active professional organisation, building engagement and community across the membership.

The Volunteer Engagement Committee was established in early 2025 and is a collaboration between volunteer advocates and the national office. The committee's remit is to drive the IACP Volunteer Strategy and oversee the operational and strategic improvements to the volunteer experience to support an active, engaged volunteer community. The VSC mission is to engage with members and volunteers, to enhance volunteer engagement and the volunteer experience as a central part of our overall IACP strategy, as a member led professional organisation.

Members: Christopher Place, Leas-Cathaoirleach; Liam Neville, Regional Director; Jim Hutton, Lisa Molloy, CEO; Iwona Blasi, Innovation & Development Manager; and Liz Gannon, Regional Liaison Officer.

Meetings held: 2

Sub-Groups

Motion Review Panel

The Motion Review Panel reviews all proposals for motions or amendments submitted for the AGM. The panel works with proposers to help clarify anything in the motions or amendments that is unclear or ambiguous. The panel works to produce composite motions where there is more than one submission in the same area.

The aim is to ensure that the motions and/or amendments are clearly communicated to members of IACP and that there is a clear issue to vote on.

The panel also reviews motions and amendments for potential breaches of company, competition, or other law, and/or potential to expose the directors of the IACP to legal or criminal liability.

Members: Jade Lawless, Cathaoirleach; Christopher Place, Leas-Cathaoirleach; Andrew Harbourne-Thomas, Company Secretary; Lisa Molloy, CEO; Niall Kelly, Finance Manager; and the IACP Solicitor (in an advisory capacity).

Meetings held: 1

Strategy and Insights Sub-Committee

The Strategy and Insight Sub-Committee (SISC) was established by the Board of Directors in March 2025 to oversee the development of IACP's next strategic plan. The SISC is also tasked with overseeing the ongoing review and update of the organisation's strategy, with consideration of key stakeholders.

In April 2025, the sub-committee prepared a detailed Request for Proposal that was issued to a number of suitably experienced consultants. Following a careful review process in May, the sub-committee selected 2into3 to carry out this important work. As of June 2025, the group is engaging with 2into3 to launch a comprehensive strategic planning process including extensive stakeholder consultation.

The SISC will continue to work closely with the Board, executive, and the consultants on this process throughout the remainder of 2025.

Members: Jade Lawless, Cathaoirleach; Andrew Harbourne-Thomas, Company Secretary; Liam Neville, Regional Director; Lisa Molloy, CEO; Iwona Blasi, Innovation & Development Manager.

Meetings held: 2

Volunteer Strategy Sub-Group

The Volunteer Strategy Sub-Groups's mission was to recognise and support our volunteers through various initiatives and to develop the IACP Volunteer Strategy by conducting a consultation with members and committees. Following the consultations and after identifying key actions, the working group proposed forming a smaller, more operational group to focus on actionable deliverables, which was approved by the Board in the form of the Volunteer Sub-Committee. The working group completed its mandate and ceased meeting in February 2025.

The Board would like to thank the following VSWG members for their contributions: Andrew Harbourne-Thomas, Philip Brennan, Eamon Fortune, Christine May, Pauline Tallon-Collins, Seamus Sheedy, Lisa Molloy, CEO; Iwona Blasi, Innovation & Development Manager; and Liz Gannon, Regional Liaison Officer.

Meetings held: 2



1 Brian Conlon, West North West Supervisor Rep; Patrick Harraghy, SFOC Chair; Christine Moran, presenter at the 2025 National Supervisor Forum; Philip Brennan, committee member and SE Supervisor Rep; Liam Neville, Board representative and NE Supervisor Rep.



1 Attendees at the NERC AGM at the City North Hotel, Co. Meath to mark the stepping down from the NERC by the Chairperson, Jim Hutton

Irish Association For Counselling And Psychotherapy

Company Limited by Guarantee

(A company limited by guarantee, without a share capital)

Treasurer's Report

for the period

1st July 2024 to 30th June 2025

Treasurer's Report

Edward Boyne, Treasurer, presents the financial results of IACP for the period 1st July 2024 to 30th June 2025.

In General

The Finance & Risk Management committee continued to meet regularly during the year, all meetings during 2024/25 being a combination of in-person and remote. The committee met five times during 2024/25.

IACP have continued again to invest resources during the past year on a number of key areas, such as staff recruitment, staff training, compliance training and providing online and in-person CPD to members, as well as funding important updates for both hardware and software to support and ensure IACP systems remain as secure as always.

The accounts included in this Annual Report are for the period 1st July 2024 to 30th June 2025. Azets Audit Services Ireland Limited [previously PKF O'Connor, Leddy and Holmes Limited] completed the recent audit on these accounts.

Financial Management

The Board of Directors are happy to report that the Association's finances continue to be in a healthy position. This has come about through prudent financial management over a number of years and by thorough budgeting and forecasting for future events.

Key IACP Policies

Reserves Policy

The reserves of the Association are held securely and there is an internal policy in place to explain the purpose, funding, and use of these reserves.

The purpose of the Reserves Policy of IACP is to ensure the stability of the programs & training, employment and ongoing operations of the association, and to allow it to maintain our values

and fulfil the IACP mission statement. The Reserves Policy is implemented in tandem with the other governance and financial policies of IACP and is intended to support the goals and strategies contained in these policies and in the current IACP Strategic Plan – 2021 to 2025.

The reserves of IACP are intended to provide financial security for the association, in recognition of risks that we have identified, and to maintain our services, to our members and the public, through Risk Management – Regulation by CORU being a key risk identified which is being managed.

The IACP Reserves Policy is reviewed regularly and was approved by the board in the Financial Year to 2024. This is currently under review as part of the Strategic Planning process for years 2025/26 onwards to align with the Strategic Plan.

Risk Management Policy & Risk Register

The IACP and the board of directors take our responsibility in managing risk very seriously. There is a risk management policy in place as well as a risk register.

Risk is a standing item on the agenda for each Finance & Risk Management Committee meeting, with key risks being regularly reviewed. These risks, and procedures to mitigate them, are reported to the board.

The purpose of our risk management policy is to provide guidance regarding the management of risk to support the delivery of sustainable objectives, protect staff and association assets, and ensure financial sustainability for the long-term.

Investment Policy

The IACP investment policy document details the association's decision making when considering making investment decisions. These can include bank deposit accounts as well as other types of fund investments. IACP currently have monies invested in a 5-year Irish Life Fund, which is shown in our financial statements in this report.

The purpose of the policy is to set forth the standards and guidelines governing the investment and management of the Association's financial assets. This policy is intended to comply fully with company law regulations and any provisions of the Charities Acts.

Our ethos in relation to investing is that funds shall be invested in products that satisfy the ethical requirements of the Association, as determined by the Board, where restrictions can be placed on specific territories or industries.

The Association will ordinarily seek low-risk investments for its funds, invested with financial institutions that have a credit rating of A+ or higher. However, the Board may, at its annual review, re-evaluate any current and future investments for the purposes of seeking a higher return, notwithstanding the higher risk attached.

The Finance & Risk Management Committee will be responsible for evaluating risk on behalf of the Board and then making recommendations to the Board based on this evaluation. The Board of Directors have overall responsibility for the investment of the Association's funds.

Investment

As reported in our financial statements last year, the balance on this long-term investment account at year-end, 30th June 2024, was €541,044. There has been an increase in the value of this fund during the year and IACP continue to monitor the fund.

Our year-end balance in this account was €561,270 (30th June 2025).

Restrictions as regards the funds minimum term of investment matured in 2024, and IACP de-

cided to leave the funds with the current fund managers for the time being where the funds continue to earn returns with the same entitlement as they have had in the past.

IACP will seek advice on these funds, in line with the Strategic Plan, to determine investment strategy for the next years.

This current year gain is shown in the accounts in the "Statement of Financial Activities", under the heading "Net gains/(losses) on investments."

Capital Expenditure

IT upgrades (hardware) - €7,031 (technology and hardware upgrades for board and staff members).

The IACP will continue to invest in technology, to ensure continuity of service for members as well as to ensure the safety of our staff and volunteers.

Financial Results

The deficit for the year, after providing for depreciation, amounted to €13,313 (2024 - deficit €14,809).

At the end of the year the company has assets of €3,101,060 (2024 - €2,951,819) and liabilities of €1,040,154 (2024 - €877,600).

The 'Total funds' of the company have reduced by €13,313.

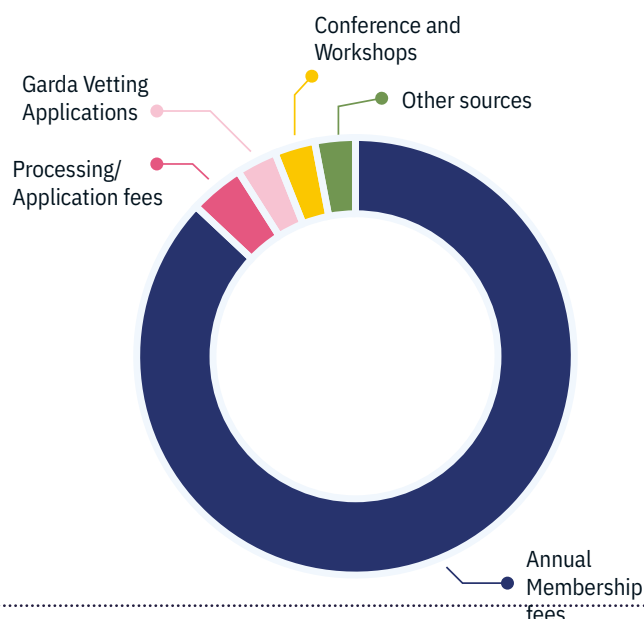
Financial Statements – Trading Overview

The Financial Statements for the 12 months to 30th June 2025 were prepared by the finance team and were audited by Azets Audit Services Ireland Limited, Statutory Audit Firm.

Income

Income Summary (as at 30th June 2025)

	2025 €	As % of total	2024 €	As % of total
Annual Membership fees	1,616,996	87%	1,552,239	88%
Processing/ Application fees	85,742	4%	59,055	3%
Garda Vetting Applications	53,339	3%	50,130	3%
Conference and Workshops	57,141	3%	61,129	4%
Other sources	54,303	3%	30,908	2%
	1,867,521		1,753,461	



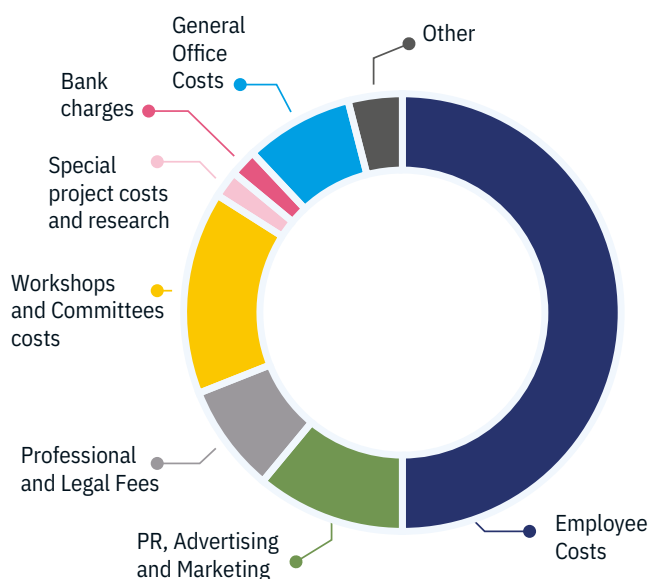
Expenditure

Total expenditure in this period amounted to €1,901,060 (2024 - €1,800,359).

Summary of main expenditure categories below (a full breakdown of costs can be found in the notes to the accounts)

Expenditure Summary (as at 30th June 2025)

	2025 €	As % of total	2024 €	As % of total
Employee Costs	942,568	50%	886,030	49%
PR, Advertising and Marketing	210,082	11%	225,488	13%
Professional and Legal Fees	155,086	8%	178,085	10%
Workshops and Committees costs	283,285	15%	214,792	12%
Special project costs and research	44,284	2%	67,649	4%
Bank charges	33,294	2%	29,402	2%
General Office Costs	148,533	8%	113,473	6%
Other	83,928	4%	85,440	4%
	1,901,060		1,800,359	



Annual Report and Audited Financial Statements

for the financial year ended 30 June 2025

DIRECTORS' ANNUAL REPORT

for the financial year ended 30 June 2025

The directors present their Directors' Annual Report, combining the Directors' Report and Trustees' Report, and the audited financial statements for the financial year ended 30 June 2025.

The financial statements are prepared in accordance with the Companies Act 2014, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Directors' Report contains the information required to be provided in the Directors' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The directors of the company are also charity trustees for the purpose of charity law and under the company's constitution are known as members of the board of trustees.

In this report the directors of Irish Association For Counselling and Psychotherapy Company Limited by Guarantee present a summary of its purpose, governance, activities, achievements and finances for the financial year 2025.

The company is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2014 and, although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

The company is a company limited by guarantee not having a share capital.

Principal Activity

The Irish Association for Counselling and Psychotherapy (IACP) was established in 1981 for the purpose of representing the profession of counselling and psychotherapy in Ireland.

Mission, Objectives and Strategy

Mission Statement

A registered charity, the IACP is the largest association for the counselling and psychotherapy profession in Ireland and represents 6,476 members in Ireland. The IACP accredits individual members at Accredited and Supervisor levels, as well as hosting Student and Pre-Accredited Members. The IACP currently accredits courses in Counselling and Psychotherapy at QQI Levels 8 and 9.

In addition to the accreditation of counsellors and psychotherapists, the IACP provides many services to its members to support their professional practice, through the work of its many volunteer members and a professional office staff. The IACP also has at its core the protection of the public in relation to standardising the quality of professional counselling and psychotherapy in Ireland and continues to monitor and revise its standards in response to current demands.

Structure, Governance and Management

Structure

The IACP is governed by a volunteer board. The current Board of Directors comprises eleven members including four officer positions: Cathaoirleach, Leas-Cathaoirleach, Company Secretary, and Treasurer.

The Board held ten meetings in the period 1st July 2024 – 30th June 2025. Six of these meetings had a hybrid format, while two were conducted virtually, and two were held in person. For details of meeting attendance, please see the Board Members' Meetings Attendance table on page 11.

Governance

During this period, Eamon Fortune, Marie McDonagh, Séamus Sheedy and Elizabeth O'Driscoll retired from the Board, while seven new members were elected and four new members were co-opted following the AGM: Marcella Finnerty, Clodagh Ní Ghallachóir, Brian Holohan and John Cummins. We would like to express thanks to all members of the Board, both current and past members. All members of the Board participate on a voluntary basis and their ongoing commitment and valued contribution is much appreciated.

We look forward to working together in 2025 as we continue our important work in raising and maintaining the standards of the counselling and psychotherapy professions for the benefit and in the interests of safeguarding the public.

Financial Review

The results for the financial year are set out on page 49 and additional notes are provided showing income and expenditure in greater detail.

Financial Results

At the end of the financial year the company had gross assets of €3,101,060 (2024 - €2,951,819) and gross liabilities of €1,040,154 (2024 - €877,600). The net assets of the company have decreased by €(13,313).

Financial Position

The IACP investment policy document details the association's decision making when considering making investment decisions. These can include bank deposit accounts as well as other types of fund investments. The IACP currently have monies invested in a 5-year Irish Life Fund, which is shown in our financial statements in this report.

Reserves Position and Policy

The purpose of the Reserves Policy of IACP Ltd. is to ensure the stability of the programs & training, employment and ongoing operations of the

association, and to allow it to fulfil its mission statement. The Designated Reserve is intended to provide an internal source of funds for situations such as a sudden and large increase in expenses, unanticipated loss of revenue, or any expenditure associated with unplanned closure of the organisation. Designated Reserves are not intended to replace a permanent loss of funds or to eliminate any current year budget gaps. It is the intention of IACP for Designated Reserves to be held on secure deposit and to be used for the purpose(s) as described above.

A second Designated Reserve has been set up to specifically provide for large items of expenditure of strategic importance, and these will be decided at Board level on an annual basis at the time of budget approval.

Principal Risks and Uncertainties

CORU is Ireland's multi-profession health regulator. Their role is to protect the public through statutory regulation of health and social care professionals. CORU was set up under the Health and Social Care Professionals Act 2005 (as amended). It is made up of the Health and Social Care Professionals Council and the Registration Boards, one for each profession named in the Act. CORU currently regulates a number of Health and Social Care Professions; it is working towards introduction of regulation for Counsellors and Psychotherapists in the coming years. The company is in regular contact with CORU, the Department of Health and the Department of Finance, in relation to upcoming regulation and other matters that affect members.

The Directors have delegated elements of the risk management process to the Finance and Risk Management Committee, whilst ensuring that they, as Directors, retain control and responsibility for its implementation.

Although the effects of regulation cannot be fully determined, the Board of Directors are confident that IACP will emerge strong through this period of change. They are of the view that the organisation will continue to be able to operate as normal into the coming years. The company plans to continue its present activities and current level of operations.

Employees are kept as fully informed as practicable about developments within the business.

Directors and Secretary

The directors who served throughout the financial year, except as noted, were as follows:

- Brian Holohan (Appointed 21 March 2025)
- Marcella Finnerty (Appointed 21 March 2025)
- Clodagh Ní Ghallachóir (Appointed 21 March 2025)
- Andrew Harbourne-Thomas
- Jade Lawless
- Eamon Fortune (Resigned 18 October 2024)
- John Cummins (Appointed 21 March 2025)
- Liam Neville
- Christopher Place
- Marie McDonagh (Resigned 18 October 2024)
- Séamus Sheedy (Resigned 18 October 2024)
- Caroline Kehoe
- Elizabeth O'Driscoll (Resigned 18 October 2024)
- Edward Boyne
- Gael Kilduff

In accordance with the Constitution, the directors retire by rotation and, being eligible, offer themselves for re-election.

The secretary who served throughout the financial year was Andrew Harbourne-Thomas.

Compliance with Sector-Wide Legislation and Standards

The company engages pro-actively with legislation, standards and codes which are developed for the sector. Irish Association For Counselling and Psychotherapy Company Limited by Guarantee subscribes to and is compliant with the following:

- The Companies Act 2014
- The Charities Statement of Recommended Practice (FRS 102)

The Auditors

The auditors, Azets Audit Services Ireland Limited have indicated their willingness to continue in office in accordance with the provisions of section 383(2) of the Companies Act 2014.

Statement on Relevant Audit Information

In accordance with section 330 of the Companies Act 2014, so far as each of the persons who are directors at the time this report is approved are aware, there is no relevant audit information of which the statutory auditors are unaware. The directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and they have established that the statutory auditors are aware of that information.

Accounting Records

To ensure that adequate accounting records are kept in accordance with sections 281 to 285 of the Companies Act 2014, the directors have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The accounting records are located at the company's office at First Floor, Marina House, 11-13 Clarence Street, Dun Laoghaire.

Approved by the Board of Directors on 13 September 2025 and signed on its behalf by:



Jade Lawless
Director



Christopher Place
Director

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 30 June 2025

The directors are responsible for preparing the Directors' Annual Report and Financial Statements in accordance with the Companies Act 2014 and applicable regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under the law the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard, issued by the Financial Reporting Council. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the net income or expenditure of the company for the financial year and otherwise comply with the Companies Act 2014.

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

- select suitable accounting policies and apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in operation.

The directors confirm that they have complied with the above requirements in preparing the financial statements.

The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and net income or expenditure of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and the Directors' Annual Report comply with Companies Act 2014 and enable the financial statements to be audited. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the directors are aware:

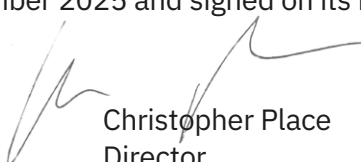
- there is no relevant audit information (information needed by the company's auditor in connection with preparing the auditor's report) of which the company's auditor is unaware, and
- the directors have taken all the steps that they ought to have taken as directors in order to make themselves aware of any relevant audit information and to establish that the company's auditor is aware of that information.

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

Approved by the Board of Directors on 13 September 2025 and signed on its behalf by:



Jade Lawless
Director



Christopher Place
Director

INDEPENDENT AUDITOR'S REPORT

to the Members of Irish Association for Counselling and Psychotherapy
Company Limited by Guarantee

Report on the audit of the financial statements

Opinion

We have audited the company financial statements of Irish Association For Counselling and Psychotherapy Company Limited by Guarantee ('the Charity') for the financial year ended 30 June 2025 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet, the Statement of Cash Flows and the notes to the financial statements, including the summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is Irish law and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the Company as at 30 June 2025 and of its deficit for the financial year then ended;
- have been properly prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities

under those standards are further described below in the Auditor's responsibilities for the audit of the financial statements section of our report.

We are independent of the company in accordance with the ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), 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 directors' 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 company's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

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

Other Information

The directors are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our Auditor's

Report thereon. 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 there is a material misstatement in the financial statements 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.

Opinions on other matters prescribed by the Companies Act 2014

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

- the information given in the Directors' Annual Report is consistent with the financial statements;
- the Directors' Annual Report has been prepared in accordance with the Companies Act 2014; and

We have obtained all the information and explanations which, to the best of our knowledge and belief, are necessary for the purposes of our audit.

In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited and the financial statements are in agreement with the accounting records.

Respective responsibilities

Responsibilities of directors for the financial statements

As explained more fully in the Directors' Responsi-

bilities Statement set out on page 45, the directors are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and for such internal control as they 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 directors are responsible for assessing the 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 they either intend to liquidate the 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 (Ireland) 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.

Further information regarding the scope of our responsibilities as auditor

As part of an audit in accordance with ISAs (Ireland), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion,

forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's Report. However, future events or conditions may cause the company to cease to continue as a going concern.



Keith Doyle

for and on behalf of
AZETS AUDIT SERVICES IRELAND LIMITED
3rd Floor
40 Mespil Road Dublin 4

13 September 2025

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

The purpose of our audit work and to whom we owe our responsibilities

Our report is made solely to the company's members, as a body, in accordance with Section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the 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 company and the company's members, as a body, for our audit work, for this report, or for the opinions we have formed.

STATEMENT OF FINANCIAL ACTIVITIES

for the financial year ended 30 June 2025

	Notes	Unrestricted Funds 2025 €	Restricted Funds 2025 €	Total Funds 2025 €	Unrestricted Funds 2024 €	Restricted Funds 2024 €	Total Funds 2024 €
Income							
Charitable activities							
Professional body activities	4.1	1,724,628	139,081	1,863,709	1,642,279	109,185	1,751,464
Interest	4.2	3,812	-	3,812	1,997	-	1,997
Total income		1,728,440	139,081	1,867,521	1,644,276	109,185	1,753,461
Expenditure							
Charitable activities	6.1	1,773,062	127,998	1,901,060	1,693,511	106,848	1,800,359
Net gains/(losses) on investments		20,226	-	20,226	32,089	-	32,089
Net income/(expenditure)		(24,396)	11,083	(13,313)	(17,146)	2,337	(14,809)
Transfers between funds		-	-	-	-	-	-
Net movement in funds for the financial year		(24,396)	11,083	(13,313)	(17,146)	2,337	(14,809)
Reconciliation of funds:							
Total funds beginning of the year	20	1,941,436	132,783	2,074,219	1,958,582	130,446	2,089,028
Total funds at the end of the year		1,917,040	143,866	2,060,906	1,941,436	132,783	2,074,219

The Statement of Financial Activities includes all gains and losses recognised in the financial year.

All income and expenditure relate to continuing activities.

Approved by the Board of Directors on 13 September 2025 and signed on its behalf by:



Jade Lawless
Director


Christopher Place
Director

SUMMARY INCOME AND EXPENDITURE ACCOUNT

for the financial year ended 30 June 2025

	Statement of Financial Activities	2025 €	2024 €
Gross income	Unrestricted funds	1,728,440	
	Restricted funds	139,081	
		1,867,521	1,753,461
Net gains/(losses) from investments	Unrestricted funds	20,226	
		20,226	32,089
Total income		1,887,747	1,785,550
Total expenditure		(1,901,060)	(1,800,359)
Net income/(expenditure)		(13,313)	(14,809)

The company has no recognised gains or losses other than the results for the financial year. The results for the financial year have been calculated on the historical cost basis.

Approved by the Board of Directors on 13 September 2025 and signed on its behalf by:

Jade Lawless
Jade Lawless
Director

Christopher Place
Director

Irish Association For Counselling and Psychotherapy Company Limited by Guarantee

BALANCE SHEET

as at 30 June 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	13	510,788	521,191
Current Assets			
Debtors	14	39,486	92,290
Investments	15	561,270	541,044
Cash at bank and in hand	16	1,989,516	1,797,294
		2,590,272	2,430,628
Creditors: Amounts falling due within one year	17	(1,040,154)	(877,600)
Net Current Assets		1,550,118	1,553,028
Total Assets less Current Liabilities		2,060,906	2,074,219
Funds			
Restricted funds		143,866	132,783
General fund (unrestricted)		1,917,040	1,941,436
Total funds	20	2,060,906	2,074,219

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the Board of Directors on 13 September 2025 and signed on its behalf by:



Jade Lawless
Director



Christopher Place
Director

STATEMENT OF CASH FLOWS

for the financial year ended 30 June 2025

	Notes	2025 €	2024 €
Cash flows from operating activities			
Net movement in funds		(13,313)	(14,809)
Adjustments for:			
Fair value gain on investments		(20,226)	(32,089)
Depreciation		17,434	17,956
Interest receivable and similar income		(3,812)	(1,997)
		<u>(19,917)</u>	<u>(30,939)</u>
Movements in working capital:			
Movement in debtors		52,804	(53,713)
Movement in creditors		162,554	(32,294)
Cash generated from/(used in) operations		<u>195,441</u>	<u>(116,946)</u>
Cash flows from investing activities			
Interest received		3,812	1,997
Payments to acquire tangible assets		(7,031)	(11,845)
Net cash used in investment activities		<u>(3,219)</u>	<u>(9,848)</u>
Net increase/(decrease) in cash and cash equivalents		<u>192,222</u>	<u>(126,794)</u>
Cash and cash equivalents at the beginning of the year		<u>1,797,294</u>	<u>1,924,088</u>
Cash and cash equivalents at the end of the year	16	<u><u>1,989,516</u></u>	<u><u>1,797,294</u></u>

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

1. GENERAL INFORMATION

Irish Association for Counselling and Psychotherapy Company Limited by Guarantee is a company limited by guarantee incorporated in Ireland. The registered office of the company is First Floor, Marina House, 11-13 Clarence Street, Dun Laoghaire which is also the principal place of business of the company.

Currency

The financial statements have been presented in Euro (€) which is also the functional currency of the company.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

Basis of preparation

The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102".

The Company has applied the Charities SORP on a voluntary basis as its application is not a requirement of the current regulations for charities registered in the Republic of Ireland. As permitted by the Companies Act 2014, the company has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats, as outlined in the Companies Act 2014, are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

Statement of compliance

The financial statements of the company for the financial year ended 30 June 2025 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

Fund accounting

The following are the categories of funds maintained:

Restricted funds

Restricted funds represent income received which can only be used in a particular area or for particular purposes. Such purposes are within the overall objectives of the company.

Unrestricted funds

Unrestricted funds consist of General and Designated funds.

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the company.
- Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

Income

Income is recognised by inclusion in the Statement of Financial Activities only when the company is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the company.

Income from charitable activities

Income is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. Income includes donations, gifts, bequests, income from donation of assets and membership income. Membership income is accounted for and deferred on a time basis. Income also includes any grant income received to carry on the charitable purpose of the organisation. This income may be classed as restricted or unrestricted dependant on the conditions included in each agreement.

Grants from governments and institutional donors, are recognised as income when the activities which they are intended to fund have been undertaken, the related expenditure incurred, and there is reasonable certainty of receipt.

Investment income is recognised on a receivable basis. Investment income includes income received on deposits held by the charity and income from any other investments.

Expenditure

Expenditure is recognised when a liability is incurred. Funding provided through contractual agreements and performance related grants are recognised as goods or services supplied. Other grant payments are recognised when a constructive obligation arises that results in the payment being an unavoidable commitment.

Costs of generating funds are those costs incurred in attracting income, and those incurred in trading activities that raise funds.

Support costs include those incurred in the governance by the Board of the charity's assets and are primarily associated with constitutional and statutory requirements of managing the organisation.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Statement of Financial Position date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Statement of Financial Activities.

Employee benefits

The company provides a range of benefits to employees, including annual bonus arrangements, paid holiday arrangements and defined contribution pension plans.

(i) Short term benefits:

Short term benefits, including holiday pay and other similar non-monetary benefits, are recognised as an expense in the period in which the service is received.

(ii) Defined contribution pension plans:

The Company operates a defined contribution plan. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate fund.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Land and buildings freehold	-	2% Straight line
Fixtures, fittings and equipment	-	15% Straight line
Computer equipment	-	33.33% Straight line

Investments

Current asset investments are stated at the lower of cost and net realisable value.

Debtors

Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Income recognised by the company from government agencies and other co-funders, but not yet received at financial year end, is included in debtors.

Cash at bank and in hand

Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

Taxation and deferred taxation

No current or deferred taxation arises as the company has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable income and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Pensions

The company operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the company. Annual contributions payable to the company's pension scheme are charged to the income and expenditure account in the period to which they relate.

Research and development

Research expenditure is written off to the income and expenditure account in the financial year in which it is incurred.

Research expenditure is written off to the income and expenditure account in the financial year in which it is incurred. Development expenditure is written off in the same financial year unless the directors are satisfied as to the technical, commercial and financial viability of individual projects. In this situation, the expenditure is deferred and amortised over the period from which the company is expected to benefit.

3. SIGNIFICANT ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

The preparation of these financial statements requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses. Judgements and estimates are continually evaluated and are based on historical experiences and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The company makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year as discussed below.

Estimate of useful economic lives for depreciation purposes of property, plant and equipment:

Long-lived assets, consisting primarily of property, plant and equipment, comprise a significant portion of the total assets. The annual depreciation charge depending primarily on the estimated useful economic lives of each type of asset and estimates of residual values. The directors regularly review these asset useful lives and change them as necessary to reflect current thinking on remaining lives in light of prospective economic utilisation and physical condition of the assets concerned. Changes in asset useful lives can have a significant impact on depreciation and amortisation charges for the period. Detail of useful economic lives is included in the accounting policies.

Providing for doubtful debts:

The company makes an estimate of the recoverable value of receivables. The company uses estimates based on historical experience in determining the level of debts, which the company believes, will not be collected. These estimates include such factors as the current credit rating of the debtor, the ageing profile of debtors and historical experience. Any significant reduction in the level of customers that default on payments or significant improvements that resulted in a reduction in the level of bad debt provision would have a positive impact on the operating results.

4. INCOME

4.1 CHARITABLE ACTIVITIES

	Unrestricted Funds €	Restricted Funds €	2025 €	2024 €
Charitable activities:				
Income from charitable activities	1,724,628	139,081	1,863,709	1,751,464

4.2 INVESTMENTS

	Unrestricted Funds €	Restricted Funds €	2025 €	2024 €
Investments	3,812	-	3,812	1,997

5. INCOME

The income for the year has been derived from charitable activities detailed below.

	2025 €	2024 €
Subscriptions/Member fee	1,616,997	1,552,238
Processing fee	139,081	109,185
Conference/Workshops	57,141	61,129
Journal Advertising	12,480	16,428
Other income	38,010	12,483
	1,863,709	1,751,463

The whole of the company's income is attributable to its market in the Republic of Ireland and is derived from the principal activity of maintaining professional standards of excellence in Counselling and Psychotherapy through education, training and accreditation.

6. EXPENDITURE

6.1 CHARITABLE ACTIVITIES

	Direct Costs €	Other Costs €	Support Costs €	2025 €	2024 €
Expenditure on charitable activities	569,359	11,796	-	581,155	547,470
Member Services	-	-	1,056,995	1,056,995	999,377
Processing & Vetting	-	-	117,752	117,752	89,298
Governance	-	-	145,158	145,158	164,214
	569,359	11,796	1,319,905	1,901,060	1,800,359

Included in direct costs are all costs associated with increasing the membership numbers within the company. These costs include advertising and marketing, journals and CPD courses, conferences, workshops and committee costs.

6.2 SUPPORT COSTS

	Charitable Activities	2025	2024
	€	€	€
Staff welfare and training	34,177	34,177	37,432
Management meetings	1,126	1,126	877
Rates and service charges	32,872	32,872	50,553
Social welfare costs	85,603	85,603	81,330
Wages and salaries	783,962	783,962	730,804
Auditor's remuneration	8,341	8,341	9,000
Pension costs	38,825	38,825	36,464
Professional fees	117,290	117,290	109,163
Bank charges	33,294	33,294	29,402
Legal costs	17,027	17,027	44,051
General office costs	147,454	147,454	103,857
Depreciation	17,434	17,434	17,956
Charitable donations	2,500	2,500	2,000
	1,319,905	1,319,905	1,252,889

All staff costs, support services and costs associated with maintaining the Head Office are included in support costs.

7. ANALYSIS OF SUPPORT COSTS

	Basis of Apportionment	2025	2024
		€	€
Staff welfare and training	Staff time	34,177	37,432
Management meetings	Staff time	1,126	877
Rates and service charges	Staff time	32,872	50,553
Social welfare costs	Staff time	85,603	81,330
Wages and salaries	Staff time	783,962	730,804
Auditor's remuneration	Governance	8,341	9,000
Pension costs	Staff time	38,825	36,464
Professional fees	Governance	117,290	109,163
Bank charges	Transactions	33,294	29,402
Legal costs	Governance	17,027	44,051
General office costs	Staff time	147,454	103,857
Depreciation	Staff time	17,434	17,956
Charitable donations	Governance	2,500	2,000
		1,319,905	1,252,889

8. NET INCOME

	2025 €	2024 €
Net Income is stated after charging/(crediting):		
Depreciation of tangible assets	17,434	17,956
Research and development - expenditure in current financial year	29,661	19,763
Auditor's remuneration: - audit services	8,341	9,000

9. VALUE ADJUSTMENTS IN RESPECT OF INVESTMENTS

	2025 €	2024 €
Value adjustments in respect of current asset investments	(20,226)	(32,089)

10. EMPLOYEES AND REMUNERATION

Number of employees

The average number of persons employed (including the executive director) during the financial year was as follows:

	2025 Number	2024 Number
Administration	17	17

The staff costs comprise:

	2025 €	2024 €
Wages and salaries	783,962	730,804
Social security costs	85,603	81,330
Pension costs	38,825	36,464
	908,390	848,598

11. EMPLOYEES

The number of higher paid employees are as follows:

	2025 €	2024 €
€60,000 - €70,000	2	-
€110,001 - €120,000	-	1
€120,001 - €130,000	1	-
	3	1

12. INTANGIBLE FIXED ASSETS

	Development Costs €
Cost	
At 30 June 2025	16,021
Provision for diminution in value	
At 30 June 2025	16,021
Net book value	
At 30 June 2025	-

13. TANGIBLE FIXED ASSETS

	Land and buildings freehold €	Fixtures, fittings and equipment €	Computer equipment €	Total €
Cost				
At 1 July 2024	625,352	89,876	41,449	756,677
Additions	-	-	7,031	7,031
At 30 June 2025	625,352	89,876	48,480	763,708
Depreciation				
At 1 July 2024	118,899	80,085	36,502	235,486
Charge for the financial year	11,465	2,128	3,841	17,434
At 30 June 2025	130,364	82,213	40,343	252,920
Net book value				
At 30 June 2025	494,988	7,663	8,137	510,788
At 30 June 2024	506,453	9,791	4,947	521,191

14. DEBTORS

	2025 €	2024 €
Trade debtors	4,027	35,771
Other debtors	8,881	6,052
Prepayments	26,578	50,467
	39,486	92,290

15. INVESTMENTS

	2025 €	2024 €
AIB Life	561,270	541,044

16. CASH AND CASH EQUIVALENTS

	2025 €	2024 €
Cash and bank balances	1,487,390	1,298,981
Cash equivalents	502,126	498,313
	<u>1,989,516</u>	<u>1,797,294</u>

17. CREDITORS

	2025 €	2024 €
Amounts falling due within one year		
Trade creditors	39,122	45,898
Taxation and social security costs	24,466	18,324
Other creditors	6,693	7,962
Accruals	139,201	38,318
Deferred Income	830,672	767,098
	<u>1,040,154</u>	<u>877,600</u>

18. PENSION COSTS - DEFINED CONTRIBUTION

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. Pension costs amounted to €38,825 (2024 - €36,464).

19. RESERVES

	Funds €	Unrestricted Designated Reserve 1 €	Unrestricted Designated Reserve 2 €	Total €
At the beginning of the year	1,157,398	750,000	166,821	2,074,219
Deficit for the financial year	(13,313)	-	-	(13,313)
At the end of the year	<u>1,144,085</u>	<u>750,000</u>	<u>166,821</u>	<u>2,060,906</u>

Designated Reserve 1:

The Board of Directors have determined that the amounts noted in the reconciliation of members funds were transferred to designated reserves to protect the Association's ongoing and future activities from unexpected changes in income, thereby, ensuring the sustainability of the Association's services.

Designated Reserve 2:

The Board of Directors have determined that the amounts noted in the reconciliation of members funds were transferred to designated reserves are regarding a three-year plan of expenditure to continue to promote and heighten public awareness of the role and the activities of the Association. The Board of Directors have extended the initial period by a further three years due to the impact Covid-19 had on these promotional activities.

Restricted Reserves:

The restricted reserves at the year end are in relation to the processing fee income stream of the organisation.

20. FUNDS

20.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds €	Restricted Funds €	Total Funds €
At 1 July 2023	1,958,582	130,446	2,089,028
Movement during the financial year	(17,146)	2,337	(14,809)
At 30 June 2024	1,941,436	132,783	2,074,219
Movement during the financial year	(24,396)	11,083	(13,313)
At 30 June 2025	1,917,040	143,866	2,060,906

20.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 July 2024 €	Income €	Expenditure €	Transfers between funds €	Balance 30 June 2025 €
Restricted funds					
Restricted	132,783	139,081	127,998	-	143,866
Unrestricted funds					
Unrestricted General	1,941,436	1,728,440	1,752,836	-	1,917,040
Total funds	2,074,219	1,867,521	1,880,834	-	2,060,906

21. STATUS

The company is a company limited by guarantee not having a share capital.

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one financial year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding € 1.

22. RELATED PARTY TRANSACTIONS

The directors serve on the board in a voluntary capacity and received no fees or remuneration for their time spent carrying out these duties, which are reimbursed by the company for travel and subsistence costs they incur while carrying out their duties. During the period, total director expenses amounted to €21,580 (2024: €23,039).

23. POST-BALANCE SHEET EVENTS

There have been no significant events affecting the Charity since the financial year-end.

24. KEY MANAGEMENT COMPENSATION

Key management includes all members of the Company Management. The compensation paid or payable to key management for employee services is shown below.

	2025 €	2024 €
Salaries and other short-term benefits	298,181	303,313
Pension costs	18,813	18,041
	316,994	321,354

25. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the Board of Directors on 13 September 2025.

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

Operating Statement for the financial year ended 30 June 2025

	2025 €	2024 €
Income		
Subscriptions / Members fee	1,616,997	1,552,239
Processing fee	139,081	109,185
Conference / Workshops	57,141	61,129
Other income	38,010	12,483
Journal advertising	12,480	16,428
	1,863,709	1,751,464
Expenses		
Wages and salaries	783,962	730,804
Social security costs	85,603	81,330
Staff defined contribution pension costs	38,825	36,464
Staff welfare and training	34,177	37,432
Rates and service charges	32,872	50,553
Workshop and annual expenses	132,407	113,575
Eisteach journal - printing & postage	127,153	112,174
Printing, postage and stationery	13,273	11,299
Advertising	82,929	113,314
Consultancy - course accreditation	10,291	12,236
Research expenditure	29,661	19,763
Legal	17,027	44,051
Professional fees	119,427	112,798
Auditor's/Independent Examiner's remuneration	8,341	9,000
Bank charges	33,294	29,402
Bad debts	11,796	-
Committee expenses	150,878	101,217
General office costs	148,533	113,473
Subscriptions	6,054	3,652
Special project fund	14,623	47,866
Depreciation	17,434	17,956
Charitable donations	2,500	2,000
	1,901,060	1,800,359
Miscellaneous income and changes in investments		
Bank interest	3,812	1,997
Amounts written back on investments	20,226	32,089
	24,038	34,086
Net deficit	(13,313)	(14,809)

Benefit Highlights of IACP Membership

- Represents members' interests before government and the regulator
 - Sets the gold standard for continuing education & professionalism for the counselling and psychotherapy profession
 - Free 20 CPD hours per year plus 10 free supervisor specific CPD points with membership
 - Access to a range of additional CPD training at a discounted rate
 - Reduced rate professional insurance: IACP negotiated professional indemnity insurance schemes
 - Quarterly circulation of the Irish Journal for Counselling and Psychotherapy, the leading periodical journal for the practise of counselling and psychotherapy in Ireland
 - Lobbying government to support and protect members' interests and to invest in counselling and psychotherapy
 - Ethical Advisor service available to members free of charge
 - Online Find a Therapist Tool and telephone information service
 - Promotion of the benefits of counselling and psychotherapy to the public and the media
 - Proactively engaging with organisations who provide counselling and psychotherapy services to promote employment opportunities for members where possible
 - Access to free research resources e.g. EBSCO database, Psychology e-Books Collection and Research Journal Club
 - Opportunities to grow and enhance your professional skills by becoming volunteers across numerous roles:
 - Board of Directors
 - Central and Regional Committees
 - Media Panel
 - Access to quality IACP events
 - AGM
 - Annual Conference
 - Partner conferences
 - Regional networking events
 - Member-specific internal communication channels such as Basecamps and the IACP private members only Facebook and LinkedIn groups
 - Being part of a highly professional and engaged community of professionals
- And much more....

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