

ANIMAL BEHAVIOUR TRAINING COUNCIL

England & Wales · Charity number 1164009

Details

Other names ANIMAL BEHAVIOUR TRAINING COUNCIL LTD, ABTC

Status Registered

Legal form CIO

Registered 2015-10-16

Register [View on the Charity Commission register](#)

Contact

Address Milsted Langdon Llp
Winchester House
Deane Gate Avenue
Taunton
TA1 2UH

Phone 07503 99289

Email admin@abtc.org.uk

Website <http://abtcouncil.org.uk/>

Activities

Objects: TO PROMOTE HUMANE PRACTICE IN THE TRAINING AND BEHAVIOUR THERAPY OF ANIMALS TO LOBBY FOR IMPROVEMENTS IN ANIMAL WELFARE RELATED TO BEHAVIOUR AND TRAINING OF SAID ANIMALS.

Activities: Setting and maintaining standards of knowledge and skills needed to be an animal trainer, training instructor or behaviour therapist, and it maintains the national registers of appropriately qualified animal trainers and animal behaviourists. Promoting the welfare of animals in their interactions with humans, lobbying for humane methods in training and behaviour modification.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** Education/training, Animals
- **Who:** Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£32,457	£41,498	-	-
2023-12-31	£37,661	£33,330	-	-
2022-12-31	£20,965	£19,725	-	-
2021-12-31	£15,801	£15,326	-	-
2020-12-31	£6,638	£11,580	-	-

Trustees

Name	Role	Appointed
Dr Fiona Rachel Cooke BSc MS PhD	Chair	2020-07-17
David John Montgomery		2024-07-11
Jane Williams BSc		2018-05-03
Lauren Elizabeth Johnson		2023-06-08
Nicola Jane McLeod BSc RVN		2023-06-08
Parnita Senjit		2025-07-23
Poonam Arora		2025-07-23
Sally Willis BA Hons		2024-07-11
Sian Jones BSc		2023-06-08
Tom Candy		2025-07-23

ANIMAL BEHAVIOUR TRAINING COUNCIL

England & Wales - Charity number 1164009

Accounts

Charity registration number: 1164009

Animal Behaviour Training Council

Annual Report and Financial Statements
for the Year Ended 31 December 2024

Animal Behaviour Training Council

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Animal Behaviour Training Council

Reference and Administrative Details

Chairman	Dr Fiona Rachel Cooke, elected 11 July 2024 H Burrows, resigned 11 July 2024
Trustees	C J Laurence J Harrison, resigned 03 December 2024 H Burrows, resigned 11 July 2024 F R Cooke J Williams D J Montgomery H Grice L E Johnson S Jones N J McLeod J K Makin, elected 11 July 2024 J Vale, elected 11 July 2024 N G Harris, elected 11 July 2024 S W Hons, elected 11 July 2024
Principal Office	Winchester House Deane Gate Avenue Taunton Somerset TA21 2UH
Charity Registration Number	1164009
Accountants	Milsted Langdon LLP Motivo House Yeovil Somerset BA20 2FG

Animal Behaviour Training Council

Trustees' Report

The trustees present the annual report together with the financial statements and auditors' report of the charity for the year ended 31 December 2024.

Objectives and activities

Objects and aims

The Animal Behaviour Training Council serves the following two charitable aims:

1. To promote humane practice in the training and behaviour therapy of animals and;
2. To lobby for improvements in animal welfare related to behaviour and training of said animals.

They are achieved by:

Setting, overseeing and monitoring standards of professional competence in the practice of behaviour therapy and training of animals.

Coordinating and harmonising the activities of organisations directly engaged in the promotion of such standards within different areas of this sector.

Providing information and a point of contact for other agencies more widely connected with animal welfare.

Promoting high quality, relevant behaviour and training education.

Promoting ethical research into human-animal interactions, animal behaviour and psychological welfare.

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Use of volunteers

The charity is run by a very active and committed group of volunteers who make up the trustee Board supported by our very efficient Secretariat provided by Val Harvey and Helen Wilson. The trustees are also supported by volunteers who sit on the sub-committees established a few years ago and put in many hours to support the charity. Many of the volunteers are busy practitioners and academics who give their time freely to establish and run the Council's activities such as:

- recognising the content of educational programmes in relation to the underpinning knowledge required to qualify for one of the ABTC Standards;
- ensuring effective assessment procedures;
- establishing systems to assess prior experience and learning.
- and marketing the charity by attending events, social media communications and the ABTC shop to raise the charity's profile.

Animal Behaviour Training Council

Trustees' Report (continued)

Achievements and performance

The value of a paid Secretariat continues to underpin the higher level of activity and efficiency with which the Council is run. Val Harvey and Helen Wilson provide a most effective support to trustees providing timely responses to incoming mail as well as ensuring the Register is up to date and keeping the trustees on their toes.

During this year it became apparent that the workload on those chairing some of the charity's very active sub-committees was greater than a volunteer could efficiently manage. The trustees therefore decided to appoint a paid Chair for one of those, the Programme Recognition Committee (PRC). That appointment has improved the efficiency of PRC. In parallel the cost of recognising a programme was increased to assist in covering the cost of doing so.

The establishment of the Accredited Prior Experience and Learning (APEL) system as an alternative pathway into becoming an ABTC practitioner continues to be a great success with increasing numbers of applicants. The process has been upgraded to include both written evidence and interviews to increase the options for success from a wider range of diverse applicants. Fees have been adjusted accordingly to reflect these enhancements.

The ability to enter through APEL also widens the accessibility of the sector to a variety of candidates. In parallel we have been working on improving our diversity and inclusivity. The DEI group has produced a variety of material to assist practitioners and their clients. The most important is the addition of Sign Solutions to aid those with hearing issues and that went live in January 2024.

The rolling process of periodic evaluation of courses and assessment procedures has continued. Additional practitioner organisations and courses have been added to increase the breadth of our work.

The initial work to accredit under ISO 17024 revealed the need for very significant amendment to ABTC processes to have any hope of success if we were to proceed with that Standard. Following long discussion with trustees it was decided to instead secure accreditation by UKAS under ISO 17065 that would accredit assessment processes rather than the individual practitioner. The ensured competence of the practitioner would remain the end result. A huge amount of work by the Secretariat and a small number of trustees has resulted in formal application to UKAS. Initial feedback has been positive and we await further direction from UKAS on progressing the application.

The Programme Recognition Committee continues to work hard to evaluate courses and this has provided an additional income as well as helping to recruit additional and a wider range of courses. Their work continues and new courses are regularly being recognised.

Owing to the increased workload of committee Chairs we have appointed a remunerated Chair of PRC and this has been a great success in improving the efficiency of the committee. We will look to appoint Chairs of the APEL and PAC Committees in 2025.

ABTC believes that practitioners should take personal responsibility for their entry on the Register and for providing evidence of reflective CPD and payment. During the year a small sub-group has worked with our IT provider to establish the necessary systems to do. The project went live in January 2025 and is already working well.

Animal Behaviour Training Council

Trustees' Report (continued)

The project to encourage Veterinary Nurses to consider career development in training and behaviour was established by the British Veterinary Nursing Association (BVNA) and ABTC. This partnership with the BVNA has continued to thrive, strengthening the pathway for veterinary nurses into behaviour and training roles and generating £1,921 in shared income

As the complexity of ABTC's finances increases the trustees decided to use Xero software which went live at the beginning of the next financial year.

Financial review

Income for the year was £32,457 a decrease on 2023 (£37,661), largely a result of reduced donations to the UKAS Fund. Expenditure was £41,498 (2023: £33,330) with the increase spent on the UKAS project and on IT enhancements. The net expenditure was £9,041 (2023: £4,331 net income).

The charity's funds are held in interest bearing accounts with Lloyds Bank. Under the charity's governing document, the charity has the power to make any investments which the trustees see fit.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks. While we do not currently operate a formal reserves policy, we maintain an operating reserve. As our activities continue to grow, the establishment of a reserves strategy will be considered.

At the date of approving the report and accounts, there are no uncertainties about the charity's ability to continue as a going concern.

There are no funds or subsidiary undertakings that are materially in deficit.

Plans for future periods

Aims and key objectives for future periods

The continuing increase in workload and the success of having a paid Chair of PRC has led trustees to recruit paid Chairs for other committees. The recruitment process will start in early 2025 and we hope to have made appointments by the spring.

Without question the main aim for 2025 is to resolve the application for UKAS accreditation of ABTC to allow us to certify our assessment processes. We consider we now have in place the necessary systems to comply with the standards. There are additional implications on which we can only move forward once the decision to be accredited has been made. In particular they relate to how the charity interacts with practitioners on the Register and, above all, the financial implications of accreditation.

The Royal College of Veterinary Surgeons (RCVS) Working Group has continued to consider the issue of behaviour as an act of veterinary surgery and produced a final report in December. The ABTC representatives continually made the point that the behaviour and training sector is a continuum of skill across the whole sector. The potential for change in legislation under a proposed Veterinary Services Act remains although the timescale is unclear.

We have identified a potential gap in our Standards for those with behaviour and training skills working in rescue and re-homing organisations. A working group of the interested charities has drafted an additional standard and trustees will consider its inclusion once the UKAS work has been completed.

Animal Behaviour Training Council

Trustees' Report (continued)

Structure, governance and management

Nature of governing document

The Charity is a Charitable Incorporated Organisation governed by a constitution adopted on 16 October 2015.

Organisational structure

Trustees who served during the year and up to the date of signature of the financial statements were:

F R Cooke (Chair)
H Burrows, resigned 11 July 2024
H Grice
J Harrison, resigned 03 December 2024
C J Laurence
D J Montgomery
J Williams
L E Johnson
S Jones
S Ismail, appointed 16 June 2023 and resigned July 2024
N J McLeod
J K Makin, elected 11 July 2024
J Vale, elected 11 July 2024
N G Harris, elected 11 July 2024
S W Hons, elected 11 July 2024

Trustees are elected by voting Council members by postal vote and announced at the AGM. The board of trustees has the power to appoint trustees but that power has not been used to date. No external body or any other person is entitled to appoint a trustee.

The committee structure is functioning well with all of them reporting to the full trustee meetings. Committees are: APEL, General Purposes and Finance, Membership Application, Practitioner Assessment, Programme Recognition, Social Media, Events and Diversity Equity and Inclusivity. The structure provides for more focussed discussion on specific subject areas and the involvement of some experts who are not trustees.

No governance and management details are exempt from disclosure.

The annual report was approved by the trustees of the charity on 13 Jun 25 and signed on its behalf by:


.....
C J Laurence
Trustee

Animal Behaviour Training Council

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Approved by the trustees of the charity on 13 Jun 25 and signed on its behalf by:


.....
C J Laurence
Trustee

Animal Behaviour Training Council

Independent Examiner's Report to the trustees of Animal Behaviour Training Council

I report to the trustees on my examination of the accounts of Animal Behaviour Training Council for the year ended 31 December 2024.

Responsibilities and basis of report

As the charity's trustees of Animal Behaviour Training Council you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

Having satisfied myself that the accounts of the Charity are not required to be audited and are eligible for independent examination, I report in respect of my examination of the Animal Behaviour Training Council's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of Animal Behaviour Training Council as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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



.....
Tim Lerwill BSc BFP FCA
Milsted Langdon LLP
Motivo House
Alvington
Yeovil
Somerset
BA20 2FG

Date:.....13/06/2025.....

Animal Behaviour Training Council

Statement of Financial Activities for the Year Ended 31 December 2024

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Income and Endowments from:					
Donations and legacies	2	1,886	-	1,886	9,448
Charitable activities	3	7,646	-	7,646	4,280
Other trading activities	4	22,640	-	22,640	23,725
Investment income	5	285	-	285	208
Total income		<u>32,457</u>	<u>-</u>	<u>32,457</u>	<u>37,661</u>
Expenditure on:					
Charitable activities	6	<u>(38,014)</u>	<u>(3,484)</u>	<u>(41,498)</u>	<u>(33,330)</u>
Total expenditure		<u>(38,014)</u>	<u>(3,484)</u>	<u>(41,498)</u>	<u>(33,330)</u>
Net (expenditure)/income		<u>(5,557)</u>	<u>(3,484)</u>	<u>(9,041)</u>	<u>4,331</u>
Net movement in funds		(5,557)	(3,484)	(9,041)	4,331
Reconciliation of funds					
Total funds brought forward		<u>18,747</u>	<u>5,318</u>	<u>24,065</u>	<u>19,734</u>
Total funds carried forward	11	<u><u>13,190</u></u>	<u><u>1,834</u></u>	<u><u>15,024</u></u>	<u><u>24,065</u></u>


All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for December 2023 is shown in note 11.

Animal Behaviour Training Council
(Registration number: 1164009)
Balance Sheet as at 31 December 2024

	Note	2024 £	2023 £
Current assets			
Cash at bank and in hand	9	18,233	27,150
Creditors: Amounts falling due within one year	10	<u>(3,209)</u>	<u>(3,085)</u>
Net assets		<u>15,024</u>	<u>24,065</u>
Funds of the charity:			
Restricted income funds			
Restricted funds	11	1,834	5,318
Unrestricted income funds			
Unrestricted funds		<u>13,190</u>	<u>18,747</u>
Total funds	11	<u>15,024</u>	<u>24,065</u>

The financial statements on pages 8 to 16 were approved by the trustees, and authorised for issue on 13 June 25 and signed on their behalf by:



 C J Laurence
 Trustee

Animal Behaviour Training Council

Notes to the Financial Statements for the Year Ended 31 December 2024

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Animal Behaviour Training Council meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Exemption from preparing a cash flow statement

As allowed by the Charities SORP (FRS 102) the trustees have opted not to include a statement of cash flows due to the size of the charity.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Animal Behaviour Training Council

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustee's meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Financial instruments

The charity only holds basic financial instruments as defined in FRS 102. The financial assets and financial liabilities of the charity and their measurement basis are as follows;

Financial assets - trade and other debtors are basic financial instruments and are debt instruments measured at amortised cost. Prepayments are not financial instruments.

Cash at bank - is classified as a basic financial instrument and is measured at face value.

Financial liabilities - trade creditors, accruals and other creditors are financial instruments, and are measured at amortised cost. Taxation and social security are not included in the financial instruments disclosure definition. Deferred income is not deemed to be a financial liability, as the cash settlement has already taken place and there is an obligation to deliver services rather than cash or another financial instrument.

Animal Behaviour Training Council

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

2 Income from donations and legacies

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Donations and legacies;			
Donations from individuals	1,886	1,886	9,448
	1,886	1,886	9,448

£1,886 (2023 - £1,598) of the income above was attributable to unrestricted funds and £nil (2023 - £7,850) attributable to restricted funds.

3 Income from charitable activities

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Assessment income	7,646	7,646	4,280

All of the income above was attributable to unrestricted funds in 2024 and 2023.

4 Income from other trading activities

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Trading income;			
Profit share from BVNA	1,922	1,922	4,803
Sales of goods and services	-	-	20
Membership subscriptions and registrations	20,718	20,718	18,902
	22,640	22,640	23,725

All of the income above was attributable to unrestricted funds in 2024 and 2023.

Animal Behaviour Training Council

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

5 Investment income

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Other investment income	285	285	208
	285	285	208

All of the income was attributable to unrestricted funds in 2024 and 2023.

6 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
Allocated support costs		28,829	3,484	32,313	26,349
Governance costs	7	3,578	-	3,578	4,544
Assessment costs		5,607	-	5,607	2,437
		38,014	3,484	41,498	33,330
		38,014	3,484	41,498	33,330
		Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
Insurance		338	-	338	302
Memberships and subscriptions		1,625	-	1,625	1,173
Website and marketing		6,842	-	6,842	5,590
Secretarial expenses		20,024	3,484	23,508	17,484
Governance costs		3,578	-	3,578	4,544
Assessments costs		5,607	-	5,607	2,437
Application costs		-	-	-	1,800
		38,014	3,484	41,498	33,330
		38,014	3,484	41,498	33,330

£38,014 (2023 - £30,798) of the income above was attributable to unrestricted funds and £3,484 (2023 - £2,532) attributable to restricted funds.

Animal Behaviour Training Council

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

7 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Independent examiner fees			
Examination of the financial statements	1,500	1,500	1,440
Other fees paid to examiners	1,889	1,889	1,675
Trustees remuneration and expenses	154	154	674
Legal fees	-	-	420
Other governance costs	35	35	335
	3,578	3,578	4,544

8 Trustees remuneration and expenses

No travel expenses were reimbursed to trustees during the year.

During the year the charity made the following transactions with trustees:

E A McBride

J Williams

£72 (2023: £57) of expenses were reimbursed to J Williams during the year.

C J Laurence

£Nil (2023: £92) of expenses were reimbursed to C J Laurence during the year.

H Grice

£Nil (2023: £163) of expenses were reimbursed to H Grice during the year.

J Harrison

£Nil (2023: £136) of expenses were reimbursed to J Harrison during the year.

N J McLeod

£154 (2023: £103) of expenses were reimbursed to N J McLeod during the year.

No trustees, nor any persons connected with them, have received any remuneration or benefits from the charity during the year.

Animal Behaviour Training Council

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

9 Cash and cash equivalents

	2024 £	2023 £
Cash at bank	477	279
Short-term deposits	17,756	26,871
	18,233	27,150

10 Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals	3,209	3,085
	3,209	3,085

11 Funds

	Balance at 1 January 2024 £	Incoming resources £	Resources expended £	Balance at 31 December 2024 £
Unrestricted funds				
<i>General</i>				
General	18,747	32,457	(38,014)	13,190
Restricted funds				
UKAS	5,318	-	(3,484)	1,834
Total funds	24,065	32,457	(41,498)	15,024
	24,065	32,457	(41,498)	15,024
	19,734	37,661	(33,330)	24,065
	19,734	37,661	(33,330)	24,065

Animal Behaviour Training Council

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

The specific purposes for which the funds are to be applied are as follows:

Unrestricted funds are used for the furtherance of the charitable objects.

Restricted funds are funds received for specific purposes and are in respect of the charity becoming accredited by UKAS.

12 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2024 £
Current assets	16,399	1,834	18,233
Current liabilities	<u>(3,209)</u>	<u>-</u>	<u>(3,209)</u>
Total net assets	<u><u>13,190</u></u>	<u><u>1,834</u></u>	<u><u>15,024</u></u>
	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2023 £
Current assets	21,832	5,318	27,150
Current liabilities	<u>(3,085)</u>	<u>-</u>	<u>(3,085)</u>
Total net assets	<u><u>18,747</u></u>	<u><u>5,318</u></u>	<u><u>24,065</u></u>

13 Related party transactions

Apart from the trustees expenses disclosed in note 8, there were no other related party transactions in the year.

ANIMAL BEHAVIOUR TRAINING COUNCIL

England & Wales - Charity number 1164009

Accounts

Charity registration number: 1164009

Animal Behaviour Training Council

Annual Report and Financial Statements

for the Year Ended 31 December 2023

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Animal Behaviour Training Council

Reference and Administrative Details

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Trustees	C J Laurence J Harrison H Burrows M S Freeman, resigned 08 June 2023 L Hewison, resigned 21 April 2023 L Hoile, resigned 08 June 2023 F R Cooke J Williams S J White, resigned 08 June 2023 D J Montgomery H Grice L E Johnson, elected 08 June 2023 S Jones, elected 08 June 2023 S Ismail, elected 08 June 2023 N J McLeod, elected 08 June 2023
Principal Office	Winchester House Deane Gate Avenue Taunton Somerset TA21 2UH
Charity Registration Number	1164009
Accountants	Milsted Langdon LLP Motivo House Yeovil Somerset BA20 2FG

Animal Behaviour Training Council

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 December 2023.

Objectives and activities

Objects and aims

The Animal Behaviour Training Council serves the following two charitable aims:

1. To promote humane practice in the training and behaviour therapy of animals and;
2. To lobby for improvements in animal welfare related to behaviour and training of said animals.

They are achieved by:

Setting, overseeing and monitoring standards of professional competence in the practice of behaviour therapy and training of animals.

Coordinating and harmonising the activities of organisations directly engaged in the promotion of such standards within different areas of this sector.

Providing information and a point of contact for other agencies more widely connected with animal welfare.

Promoting high quality, relevant behaviour and training education.

Promoting ethical research into human-animal interactions, animal behaviour and psychological welfare.

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Use of volunteers

The charity is run by a very active and committed group of volunteers who make up the trustee Board supported by our very efficient Secretariat provided by Val Harvey and now also by Helen Wilson. The trustees are also supported by a small band of volunteers who sit on the sub-committees established a few years ago. Many of the volunteers are busy practitioners and academics who give their time freely to establish and run the Council's activities such as:

- recognising the content of educational programmes in relation to the underpinning knowledge required to qualify for one of the ABTC Standards;
- ensuring effective assessment procedures;
- and establishing systems to assess prior experience and learning.

Animal Behaviour Training Council

Trustees' Report (continued)

Achievements and performance

The value of a paid Secretariat continues to underpin the higher level of activity and efficiency with which the Council is run. Val Harvey provides a most effective support to trustees providing timely responses to incoming mail as well as ensuring the Register is up to date and keeping the trustees on their toes. Her workload has increased to such an extent this year that we now also employ the services of Helen Wilson to take on the administration of the assessment processes.

The establishment of the Accredited Prior Experience and Learning (APEL) system as an alternative pathway into becoming an ABTC practitioner has been a great success. 24 candidates have applied for consideration and are making their way through the assessment process with 14 having so far been assessed as compliant and progressing to the Practical Assessment. The ability to enter through APEL also widens the accessibility of the sector to a variety of candidates. In parallel we have been working on improving our diversity and inclusivity. The DEI group has produced a variety of material to assist practitioners and their clients. The most important is the addition of Sign Solutions to aid those with hearing issues and that will go live in January 2024.

The rolling process of periodic evaluation of courses and assessment procedures has continued. Additional practitioner organisations and courses have been added to increase the breadth of our work.

The work to acquire accreditation for practitioners under ISO 17024 has continued. Following a very lengthy process of discussion and updating with an advisor from UKAS we have asked for preliminary inspection. This turned up very considerable work to ensure that we comply with each of over two hundred conditions and this will delay inspection. We still hope to have that complete by the end of April so that Council can make an informed decision on whether to go ahead with accreditation. We are well aware that the decision will have significant financial and organisational implications for the charity and must therefore be very carefully evaluated.

The Programme Recognition Committee continues to work hard to evaluate courses and this has provided an additional income as well as helping to recruit additional members. Their work continues and new courses are regularly being recognised.

The project to encourage Veterinary Nurses to consider career development in training and behaviour was established by the British Veterinary Nursing Association (BVNA) this year in partnership with ABTC has continued to go from strength to strength. That has resulted in a significant income from the profit share of £4,803 and another payment will be due early in 2024.

Animal Behaviour Training Council

Trustees' Report (continued)

Financial review

Income for the year was £37,661 an increase on 2022 (£20,965) as Registration fees were again charged and increased. Expenditure was £33,330 (2022: £19,725) which is in line with the budget. This net income was £4,331 in line with our break-even budget.

The charity's funds are held in interest bearing accounts with Lloyds Bank.

Under the charity's governing document, the charity has the power to make any investments which the trustees see fit.

The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

The charity has no reserves policy because we have not intended to maintain reserves apart from an operating reserve. As the Council grows in activity it may be necessary to establish a formal reserve in the future.

At the date of approving the report and accounts, there are no uncertainties about the charity's ability to continue as a going concern.

There are no funds or subsidiary undertakings that are materially in deficit.

Plans for future periods

Aims and key objectives for future periods

Every year seems to be more busy than the last and that continues to increase trustees' and other volunteers' workload. Following a strategy day in the summer we agreed to add an additional person to our Secretariat. Following a very competitive interview process Helen Wilson joined us in the autumn and she has made a significant difference to the efficiency of our assessment processes. However it is clear that asking volunteers to give up very significant time to the charity is not compatible with full time employment and a family and we will need to think again about paying additional people with behavioural expertise to undertake some of the work.

Without question the main aim for 2024 is to resolve the application for UKAS accreditation of ABTC to allow us to certify our practitioners. We consider we now have in place the necessary systems to comply with the standards. But there are additional implications on which we can only move forward once the decision to be accredited has been made. In particular they relate to how the charity interacts with practitioners on the Register and, above all, the financial implications of accreditation.

After the Royal College of Veterinary Surgeons (RCVS) decided not to pursue their Accreditation model of regulation of paraprofessionals we were surprised that a discussion about regulation of a part of the training and behaviour sector started. The basis for the discussion is whether behavioural modification could be an act of veterinary surgery as defined under the Veterinary Surgeons Act 1966. The charity's view is that regulation should apply across the whole sector and that cherry picking one particular group will be counter-productive. The discussion continues in an RCVS working group.

We have identified a potential gap in our Standards for those with behaviour and training skills working in rescue and re-homing organisations. A working group of the interested charities has drafted an additional standard and trustees will consider its inclusion once the UKAS work has been completed.

Animal Behaviour Training Council

Trustees' Report (continued)

Structure, governance and management

Nature of governing document

The Charity is a Charitable Incorporated Organisation governed by a constitution adopted on 16 October 2015.

Organisational structure

Trustees who served during the year and up to the date of signature of the financial statements were:

H Burrows (Chair)
F R Cooke
M S Freeman, resigned 8 June 2023
H Grice
J Harrison
L Hewison, resigned 21 April 2023
L Hoile, resigned 8 June 2023
C J Laurence
D J Montgomery
J Williams
S J White, resigned 8 June 2023
L E Johnson, elected 8 June 2023
S Jones, elected 8 June 2023
S Ismail, elected 8 June 2023
N J McLeod, elected 8 June 2023

Trustees are elected by voting Council members by postal (electronic) vote and announced at the AGM. The board of trustees has the power to appoint trustees but that power has not been used to date. No external body or any other person is entitled to appoint a trustee.

The committee structure is functioning well with all of them reporting to the full trustee meetings. Committees are: APEL, General Purposes and Finance, Membership Application, Practitioner Assessment, Programme Recognition, Social Media, Events and Diversity Equity and Inclusivity. The structure provides for more focussed discussion on specific subject areas and the involvement of some experts who are not trustees.

No governance and management details are exempt from disclosure.

The annual report was approved by the trustees of the charity on 31-5-24 and signed on its behalf by:



C J Laurence
Trustee

Animal Behaviour Training Council

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.


The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Approved by the trustees of the charity on 31-5-20 and signed on its behalf by:


.....
C J Laurence
Trustee

Animal Behaviour Training Council

Independent Examiner's Report to the trustees of Animal Behaviour Training Council

I report to the trustees on my examination of the accounts of Animal Behaviour Training Council for the year ended 31 December 2023.

Responsibilities and basis of report

As the charity's trustees of Animal Behaviour Training Council you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

Having satisfied myself that the accounts of the Charity are not required to be audited and are eligible for independent examination, I report in respect of my examination of the Animal Behaviour Training Council's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of Animal Behaviour Training Council as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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



.....
Ian Peter Lloyd FCCA
Milsted Langdon LLP
Motivo House
Alvington
Yeovil
Somerset
BA20 2FG

4 June 2024

Animal Behaviour Training Council

Statement of Financial Activities for the Year Ended 31 December 2023

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Income and Endowments from:					
Donations and legacies	2	1,598	7,850	9,448	137
Charitable activities	3	4,280	-	4,280	2,700
Other trading activities	4	23,725	-	23,725	18,118
Investment income	5	208	-	208	10
Total income		<u>29,811</u>	<u>7,850</u>	<u>37,661</u>	<u>20,965</u>
Expenditure on:					
Charitable activities	6	<u>(30,798)</u>	<u>(2,532)</u>	<u>(33,330)</u>	<u>(19,725)</u>
Total expenditure		<u>(30,798)</u>	<u>(2,532)</u>	<u>(33,330)</u>	<u>(19,725)</u>
Net (expenditure)/income		<u>(987)</u>	<u>5,318</u>	<u>4,331</u>	<u>1,240</u>
Net movement in funds		(987)	5,318	4,331	1,240
Reconciliation of funds					
Total funds brought forward		<u>19,734</u>	-	<u>19,734</u>	<u>18,494</u>
Total funds carried forward	11	<u><u>18,747</u></u>	<u><u>5,318</u></u>	<u><u>24,065</u></u>	<u><u>19,734</u></u>


All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for December 2022 is shown in note 11.

Animal Behaviour Training Council

(Registration number: 1164009)
Balance Sheet as at 31 December 2023

	Note	2023 £	2022 £
Current assets			
Cash at bank and in hand	9	27,150	20,642
Creditors: Amounts falling due within one year	10	<u>(3,085)</u>	<u>(908)</u>
Net assets		<u>24,065</u>	<u>19,734</u>
Funds of the charity:			
Restricted income funds			
Restricted funds	11	5,318	-
Unrestricted income funds			
Unrestricted funds		<u>18,747</u>	<u>19,734</u>
Total funds	11	<u>24,065</u>	<u>19,734</u>

The financial statements on pages 8 to 16 were approved by the trustees, and authorised for issue on ~~31.5.24~~ and signed on their behalf by:


.....
C J Laurence
Trustee

Animal Behaviour Training Council

Notes to the Financial Statements for the Year Ended 31 December 2023

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Animal Behaviour Training Council meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Exemption from preparing a cash flow statement

As allowed by the Charities SORP (FRS 102) the trustees have opted not to include a statement of cash flows due to the size of the charity.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Animal Behaviour Training Council

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustee's meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Financial instruments

The charity only holds basic financial instruments as defined in FRS 102. The financial assets and financial liabilities of the charity and their measurement basis are as follows;

Financial assets - trade and other debtors are basic financial instruments and are debt instruments measured at amortised cost. Prepayments are not financial instruments.

Cash at bank - is classified as a basic financial instrument and is measured at face value.

Financial liabilities - trade creditors, accruals and other creditors are financial instruments, and are measured at amortised cost. Taxation and social security are not included in the financial instruments disclosure definition. Deferred income is not deemed to be a financial liability, as the cash settlement has already taken place and there is an obligation to deliver services rather than cash or another financial instrument.

Animal Behaviour Training Council

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Donations and legacies;				
Donations from individuals	1,598	7,850	9,448	137
	1,598	7,850	9,448	137

£1,598 (2022 - £137) of the income above was attributable to unrestricted funds and £7,850 (2022 - £Nil) attributable to restricted funds.

3 Income from charitable activities

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Assessment income	4,280	4,280	2,700
	4,280	4,280	2,700

All of the income above was attributable to unrestricted funds in 2023 and 2022.

4 Income from other trading activities

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Trading income;			
Profit share from BVNA	4,803	4,803	-
Sales of goods and services	20	20	24
Membership subscriptions and registrations	18,902	18,902	18,094
	23,725	23,725	18,118

All of the income above was attributable to unrestricted funds in 2023 and 2022.

Animal Behaviour Training Council

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

5 Investment income

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Other investment income	208	208	10
	208	208	10

All of the income above was attributable to unrestricted funds in 2023 and 2022.

6 Expenditure on charitable activities

		Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Allocated support costs		23,817	2,532	26,349	17,244
Governance costs	7	4,544	-	4,544	1,881
Assessment costs		2,437	-	2,437	600
		30,798	2,532	33,330	19,725
		Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Insurance		302	-	302	254
Memberships and subscriptions		1,173	-	1,173	570
Website and marketing		5,590	-	5,590	4,123
Secretarial expenses		16,752	732	17,484	12,297
Governance costs		4,544	-	4,544	1,881
Assessments costs		2,437	-	2,437	600
Application costs		-	1,800	1,800	-
		30,798	2,532	33,330	19,725

£30,798 (2022 - £19,725) of the income above was attributable to unrestricted funds and £2,532 (2022 - £Nil) attributable to restricted funds.

Animal Behaviour Training Council

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

7 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Independent examiner fees			
Examination of the financial statements	1,440	1,440	-
Other fees paid to examiners	1,675	1,675	914
Trustees remuneration and expenses	674	674	932
Legal fees	420	420	-
Other governance costs	335	335	35
	<u>4,544</u>	<u>4,544</u>	<u>1,881</u>

8 Trustees remuneration and expenses

No travel expenses were reimbursed to trustees during the year.

During the year the charity made the following transactions with trustees:

E A McBride

£Nil (2022: £140) of expenses were reimbursed to E A McBride during the year.

J Williams

£57 (2022: £298) of expenses were reimbursed to J Williams during the year.

C J Laurence

£92 (2022: £268) of expenses were reimbursed to C J Laurence during the year.

L Hoile

£124 (2022: £226) of expenses were reimbursed to L Hoile during the year.

H Grice

£163 (2022: £Nil) of expenses were reimbursed to H Grice during the year.

J Harrison

£136 (2022: £Nil) of expenses were reimbursed to J Harrison during the year.

N J McLeod

£103 (2022: £Nil) of expenses were reimbursed to N J McLeod during the year.

No trustees, nor any persons connected with them, have received any remuneration or benefits from the charity during the year.

Animal Behaviour Training Council

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

9 Cash and cash equivalents

	2023 £	2022 £
Cash at bank	279	329
Short-term deposits	26,871	20,313
	27,150	20,642

10 Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals	3,085	908
	3,085	908

11 Funds

	Balance at 1 January 2023 £	Incoming resources £	Resources expended £	Balance at 31 December 2023 £
Unrestricted funds				
<i>General</i>				
General	19,734	29,811	(30,798)	18,747
Restricted funds				
UKAS	-	7,850	(2,532)	5,318
Total funds	19,734	37,661	(33,330)	24,065
	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	Balance at 31 December 2022 £
Unrestricted funds				
<i>General</i>				
General	18,494	20,965	(19,725)	19,734
	18,494	20,965	(19,725)	19,734

The specific purposes for which the funds are to be applied are as follows:

Unrestricted funds are used for the furtherance of the charitable objects.

Restricted funds are funds received for specific purposes and are in respect of the charity becoming accredited by UKAS.

Animal Behaviour Training Council

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

12 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2023 £
Current assets	21,832	5,318	27,150
Current liabilities	<u>(3,085)</u>	<u>-</u>	<u>(3,085)</u>
Total net assets	<u>18,747</u>	<u>5,318</u>	<u>24,065</u>
		Unrestricted funds General £	Total funds at 31 December 2022 £
Current assets		20,642	20,642
Current liabilities		<u>(908)</u>	<u>(908)</u>
Total net assets		<u>19,734</u>	<u>19,734</u>

13 Related party transactions

Apart from the trustees expenses disclosed in note 8, there were no other related party transactions in the year.

ANIMAL BEHAVIOUR TRAINING COUNCIL

England & Wales - Charity number 1164009

Accounts

Charity registration number: 1164009

Animal Behaviour Training Council

Annual Report and Financial Statements

for the Year Ended 31 December 2022

Animal Behaviour Training Council

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Animal Behaviour Training Council

Reference and Administrative Details

Chairman	H Burrows
Trustees	C J Laurence E A McBride, resigned 16 June 2022 J Harrison H Burrows M S Freeman E Wheeler, resigned 16 June 2022 L Hewison, resigned 21 April 2023 L Hoile F R Cooke J Williams S J White D J Montgomery H Grice, elected 16 June 2022
Principal Office	Winchester House Deane Gate Avenue Taunton Somerset TA21 2UH
Charity Registration Number	1164009
Accountants	Milsted Langdon LLP Motivo House Yeovil Somerset BA20 2FG

Animal Behaviour Training Council

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 December 2022.

Objectives and activities

Objects and aims

The Animal Behaviour Training Council serves the following two charitable aims:

1. To promote humane practice in the training and behaviour therapy of animals and;
2. To lobby for improvements in animal welfare related to behaviour and training of said animals.

They are achieved by:

Setting, overseeing and monitoring standards of professional competence in the practice of behaviour therapy and training of animals.

Coordinating and harmonising the activities of organisations directly engaged in the promotion of such standards within different areas of this sector.

Providing information and a point of contact for other agencies more widely connected with animal welfare.

Promoting high quality, relevant behaviour and training education.

Promoting ethical research into human-animal interactions, animal behaviour and psychological welfare.

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Use of volunteers

The charity is run by a very active and committed group of volunteers who make up the trustee Board supported by our very efficient Secretariat provided by Val Harvey. The trustees are also supported by a small band of volunteers who sit on the sub-committees established a few years ago. Many of the volunteers are busy practitioners and academics who give their time freely to establish and run the Council's activities such as:

- recognising the content of educational programmes in relation to the underpinning knowledge required to qualify for one of the ABTC Standards;
- ensuring effective assessment procedures;
- and establishing systems to assess prior experience and learning.

Animal Behaviour Training Council

Trustees' Report (continued)

Achievements and performance

The value of a paid Secretariat continues to underpin the higher level of activity and efficiency with which the Council is run. Val Harvey provides a most effective support to trustees providing timely responses to incoming mail as well as ensuring the Register is up to date and keeping the trustees on their toes. She is worth every penny.

The establishment of the Accredited Prior Experience and Learning (APEL) system as an alternative pathway into becoming an ABTC practitioner has been a great success. Eleven candidates have applied for consideration and are making their way through the assessment process with three having so far been assessed as compliant and progressing to the Practical Assessment. The ability to enter through APEL also widens the accessibility of the sector to a variety of candidates. In parallel we have been working on improving our diversity and inclusivity with a DEI working group established this year.

The rolling process of periodic evaluation of courses and assessment procedures has continued. Two Practitioner Organisations' procedures have been reviewed and, following some work by them aided by the Practitioner Assessment Committee, have now been assured as providing the necessary standard.

Following the disappointing news that RCVS had paused work on their Accreditation model of regulation, we re-evaluated alternative means of assuring ABTC practitioners' competence. In consultation with other organisations, including government civil servants, we have come to the conclusion that United Kingdom Accreditation Service (UKAS) accreditation to BS EN ISO/IEC 17024:2012 is now desirable, practical and financially viable. We have expended considerable effort in 'getting our ducks in a row' and aim to apply for Preliminary Inspection by UKAS early in 2023. We do not underestimate the resources necessary to achieve that both in terms of volunteer time and money. We have started looking at possible outside sources of funding to support the initial application including grants from other charities and donations from interested parties. Whilst we are confident that we can fund the initial application there will need to be some changes in revenue to support accreditation once acquired. The full Council approved our intention to apply to UKAS for Preliminary Inspection in the autumn. There will be further consultation with Council once the precise implications of accreditation are clear.

The Programme Recognition Committee continues to work hard to evaluate courses and this has provided an additional income as well as helping to recruit additional members. Their work continues and new courses are regularly being recognised.

A project to encourage Veterinary Nurses to consider career development in training and behaviour was established by the British Veterinary Nursing Association (BVNA) this year in partnership with ABTC who provided volunteers to write the programme. It has been very well received with over 170 students on the first tranche and 70 on the second starting in May and October respectively. Set-up costs were borne by BVNA but as the course is repeated we expect an income for ABTC in 2023.

Animal Behaviour Training Council

Trustees' Report (continued)

Financial review

Income for the year was £20,965, an increase on 2021 (£15,801) as Registration fees were again charged and increased. Expenditure was £19,725 (2021 £15,326) which is in line with the budget. The net income was £1,240 and in line with our break-even budget.

The charity's funds are held in interest bearing accounts with Lloyds Bank.

Under the charity's governing document, the charity has the power to make any investments which the trustees see fit.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

The charity has no reserves policy because we have not intended to maintain reserves apart from an operating reserve. As the Council grows in activity it may be necessary to establish a formal reserve in future.

At the date of approving the report and accounts, there are no uncertainties about the charity's ability to continue as a going concern.

There are no funds or subsidiary undertakings that are materially in deficit.

Plans for future periods

Aims and key objectives for future periods

The activities of the Council continue to expand and this is reflected in the increasing administrative time that we need for it to function efficiently. The workload for volunteers is reaching a point where it becomes unacceptably high for anyone with full time employment. UKAS accreditation is already adding to that and will increase as we work our way through the inevitably bureaucratic process.

Consequently we intend to have a Strategy Day to consider how we can maintain our high levels of activity and efficiency. We may now be at the point where we need both technical and administrative support in greater quantity that can be provided solely by volunteers with the Secretariat's support.

We have participated in a government working group that has considered how the training and behaviour sector might be better regulated. We are also aware that the Royal College of Veterinary Surgeons is considering further the relationship between a potential Veterinary Services Act to replace the current Veterinary Surgeons Act 1966 and we will be included in that discussion too. Whilst these are exciting developments in progressing what the ABTC is trying to achieve – a well-regulated sector with practitioners of proven competence – they simply add to an already busy workload and the trustees are very grateful to those who go above and beyond the norm to support us.

We have identified a potential gap in our Standards for those with behaviour and training skills working in rescue and re-homing organisations. We will establish a working group of the interested charities to consider whether an additional standard is appropriate and what might be included.

Animal Behaviour Training Council

Trustees' Report (continued)

Structure, governance and management

Nature of governing document

The Charity is a Charitable Incorporated Organisation governed by a constitution adopted on 16 October 2015.

Organisational structure

Trustees who served during the year and up to the date of signature of the financial statements were:

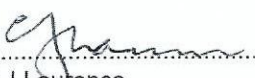
H Burrows (Chair)
F R Cooke
M S Freeman
J Harrison
L Hewison, resigned 21 April 2023
L Hoile
H Grice, elected 16 June 2022
C J Laurence
E A McBride, resigned 16 June 2022
D J Montgomery
E Wheeler, resigned 16 June 2022
J Williams
S J White

Trustees are elected by voting Council members by postal vote and announced at the AGM. The board of trustees has the power to appoint trustees but that power has not been used to date. No external body or any other person is entitled to appoint a trustee.

The committee structure is functioning well with all of them reporting to the full trustee meetings. Committees are: APEL, General Purposes and Finance, Membership Application, Practitioner Assessment, Programme Recognition, Social Media, Events and Diversity Equity and Inclusivity. The structure provides for more focussed discussion on specific subject areas and the involvement of some experts who are not trustees.

No governance and management details are exempt from disclosure.

The annual report was approved by the trustees of the charity on 12.5.23 and signed on its behalf by:


.....
C J Laurence
Trustee

Animal Behaviour Training Council

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.


The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Approved by the trustees of the charity on 12.5.23 and signed on its behalf by:


C J Laurence
Trustee

**Chartered Accountants' Report to the Trustees on the Preparation of the
Unaudited Statutory Accounts of
Animal Behaviour Training Council
for the Year Ended 31 December 2022**

In order to assist you to fulfil your duties under the Charities Act 2011, we have prepared for your approval the accounts of Animal Behaviour Training Council for the year ended 31 December 2022 as set out on pages 8 to 15 from the charity's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW) we are subject to its ethical and other professional requirements which are detailed at <http://www.icaew.com/en/members/regulations-standards-and-guidance/>.

This report is made solely to the Trustees of Animal Behaviour Training Council, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of Animal Behaviour Training Council and state those matters that we have agreed to state to the Trustees of Animal Behaviour Training Council, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Animal Behaviour Training Council and its Trustees as a body for our work or for this report.

It is your duty to ensure that Animal Behaviour Training Council has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and of Animal Behaviour Training Council. You consider that Animal Behaviour Training Council is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Animal Behaviour Training Council. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

Milsted Langdon LLP

Milsted Langdon LLP
Motivo House
Yeovil
Somerset
BA20 2FG

Date: *16/5/2023*

Animal Behaviour Training Council

Statement of Financial Activities for the Year Ended 31 December 2022

	Note	Unrestricted funds £	Total 2022 £	Total 2021 £
Income and Endowments from:				
Donations and legacies	2	137	137	380
Charitable activities	3	2,700	2,700	-
Other trading activities	4	18,118	18,118	15,419
Investment income	5	10	10	2
Total income		<u>20,965</u>	<u>20,965</u>	<u>15,801</u>
Expenditure on:				
Charitable activities	6	<u>(19,725)</u>	<u>(19,725)</u>	<u>(15,326)</u>
Total expenditure		<u>(19,725)</u>	<u>(19,725)</u>	<u>(15,326)</u>
Net income		<u>1,240</u>	<u>1,240</u>	<u>475</u>
Net movement in funds		1,240	1,240	475
Reconciliation of funds				
Total funds brought forward		<u>18,494</u>	<u>18,494</u>	<u>18,019</u>
Total funds carried forward	11	<u><u>19,734</u></u>	<u><u>19,734</u></u>	<u><u>18,494</u></u>

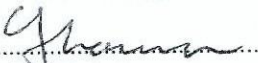
All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for December 2021 is shown in note 11.

Animal Behaviour Training Council

(Registration number: 1164009)
Balance Sheet as at 31 December 2022

	Note	2022 £	2021 £
Current assets			
Cash at bank and in hand	9	20,642	19,315
Creditors: Amounts falling due within one year	10	<u>(908)</u>	<u>(821)</u>
Net assets		<u>19,734</u>	<u>18,494</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>19,734</u>	<u>18,494</u>
Total funds	11	<u>19,734</u>	<u>18,494</u>

The financial statements on pages 8 to 15 were approved by the trustees, and authorised for issue on 12.5.23. and signed on their behalf by:


C J Laurence
Trustee

Animal Behaviour Training Council

Notes to the Financial Statements for the Year Ended 31 December 2022

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Animal Behaviour Training Council meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Exemption from preparing a cash flow statement

As allowed by the Charities SORP (FRS 102) the trustees have opted not to include a statement of cash flows due to the size of the charity.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

All resources expended are inclusive of irrecoverable VAT.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Animal Behaviour Training Council

Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustee's meetings and reimbursed expenses.

Irrecoverable VAT

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Financial instruments

The charity only holds basic financial instruments as defined in FRS 102. The financial assets and financial liabilities of the charity and their measurement basis are as follows;

Financial assets - trade and other debtors are basic financial instruments and are debt instruments measured at amortised cost. Prepayments are not financial instruments.

Cash at bank - is classified as a basic financial instrument and is measured at face value.

Financial liabilities - trade creditors, accruals and other creditors are financial instruments, and are measured at amortised cost. Taxation and social security are not included in the financial instruments disclosure definition. Deferred income is not deemed to be a financial liability, as the cash settlement has already taken place and there is an obligation to deliver services rather than cash or another financial instrument.

Animal Behaviour Training Council

Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

2 Income from donations and legacies

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Donations and legacies;			
Donations from individuals	137	137	380
	137	137	380

3 Income from charitable activities

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Assessment income	2,700	2,700	-
	2,700	2,700	-

4 Income from other trading activities

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Trading income;			
Sales of goods and services	24	24	-
Membership subscriptions and registrations	18,094	18,094	15,419
	18,118	18,118	15,419

5 Investment income

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Other investment income	10	10	2
	10	10	2

6 Expenditure on charitable activities

Animal Behaviour Training Council

Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Allocated support costs	17,244	17,244	14,339
Governance costs	1,881	1,881	987
Assessment costs	600	600	-
	<u>19,725</u>	<u>19,725</u>	<u>15,326</u>
	Unrestricted funds General £	Total 2022 £	Total 2021 £
Insurance	254	254	248
Memberships and subscriptions	570	570	1,069
Website and marketing	4,123	4,123	3,244
Secretariat expenses	12,297	12,297	9,778
Governance costs	1,881	1,881	987
Assessments costs	600	600	-
	<u>19,725</u>	<u>19,725</u>	<u>15,326</u>

Animal Behaviour Training Council

Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

7 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Trustees remuneration and expenses	932	932	-
Accountancy fees	914	914	987
Other governance costs	35	35	-
	1,881	1,881	987

8 Trustees remuneration and expenses

No travel expenses were reimbursed to trustees during the year.

During the year the charity made the following transactions with trustees:

L Hoile

£226 (2021: £17) of expenses were reimbursed to L Hoile during the year.

E A McBride

£140 (2021: £Nil) of expenses were reimbursed to E A McBride during the year.

C J Laurence

£268 (2021: £Nil) of expenses were reimbursed to C J Laurence during the year.

J Williams

£298 (2021: £Nil) of expenses were reimbursed to J Williams during the year.

No trustees, nor any persons connected with them, have received any remuneration or benefits from the charity during the year.

9 Cash and cash equivalents

	2022 £	2021 £
Cash at bank	329	262
Short-term deposits	20,313	19,053
	20,642	19,315

10 Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals	908	821

Animal Behaviour Training Council

Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

11 Funds

	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	Balance at 31 December 2022 £
Unrestricted funds				
General	<u>18,494</u>	<u>20,965</u>	<u>(19,725)</u>	<u>19,734</u>
	Balance at 1 January 2021 £	Incoming resources £	Resources expended £	Balance at 31 December 2021 £
Unrestricted funds				
General	<u>18,019</u>	<u>15,801</u>	<u>(15,326)</u>	<u>18,494</u>

Unrestricted funds are used for the furtherance of the charitable objects.

ANIMAL BEHAVIOUR TRAINING COUNCIL

England & Wales - Charity number 1164009

Accounts

Charity registration number: 1164009

Animal Behaviour Training Council

Annual Report and Financial Statements

for the Year Ended 31 December 2021

Animal Behaviour Training Council

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Statement of Trustees' Responsibilities	7
Accountants' Report	8
Statement of Financial Activities	9
Balance Sheet	10
Notes to the Financial Statements	11 to 15

Animal Behaviour Training Council

Reference and Administrative Details

Chairman

H Burrows

Trustees

C J Laurence

E A McBride

J Harrison

H Burrows

M S Freeman

E Wheeler

L Hewison

L Hoile

F R Cooke

J Williams

S J White

D Montgomery resigned as a trustee on 22 July 2021.

Principal Office

Winchester House
Deane Gate Avenue
Taunton
Somerset
TA21 2UH

Charity Registration Number

1164009

Accountants

Milsted Langdon LLP
Motivo House
Yeovil
Somerset
BA20 2FG

Animal Behaviour Training Council

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 December 2021.

Objectives and activities

Objects and aims

The Animal Behaviour Training Council serves the following two charitable aims:

1. To promote humane practice in the training and behaviour therapy of animals and;
2. To lobby for improvements in animal welfare related to behaviour and training of said animals.

They are achieved by:

Setting, overseeing and monitoring standards of professional competence in the practice of behaviour therapy and training of animals.

Coordinating and harmonising the activities of organisations directly engaged in the promotion of such standards within different areas of this sector.

Providing information and a point of contact for other agencies more widely connected with animal welfare.

Promoting high quality, relevant behaviour and training education.

Promoting ethical research into human-animal interactions, animal behaviour and psychological welfare.

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Use of volunteers

The charity is run by a very active and committed group of volunteers who make up the trustee Board supported by our very efficient Secretariat provided by Val Harvey. The trustees are also supported by a small band of volunteers who sit on the sub-committees established a couple of years ago. Many of the volunteers are busy academics who give their time freely to establish and run the Council's activities such as recognising the content of educational programmes in relation to the underpinning knowledge required to qualify, and establishing systems to assess prior experience and learning.

Animal Behaviour Training Council

Trustees' Report

Achievements and performance

The establishment of a paid Secretariat has more than exceeded our expectations in the manner in which the Council is run. Val Harvey provides a most efficient support to trustees ensuring timely responses to incoming mail as well as ensuring the Register is up to date and keeping the trustees on their toes. She is worth every penny.

The regular review of ABTC Standards has continued through the year to ensure they are compatible with current scientific knowledge. In addition the assessment process by Practitioner Organisations to ensure practitioners are able to prove their competence is also regularly reviewed. The trustees agreed this year that Standards should undergo formal periodic review but should remain unchanged in between. This allows applicants to be sure what is required of them to succeed in their chosen qualification.

The ABTC considers that we have the necessary procedures in place to be approved for Accreditation by the Royal College of Veterinary Surgeons (RCVS). We were therefore very disappointed to learn that the RCVS have "paused work" on the Accreditation model of regulation for the foreseeable future. We have considered alternative models of accreditation such as by the United Kingdom Accreditation Service (UKAS) but the cost and bureaucracy that would be required are beyond the scope of the Council. We continue to examine alternative regulatory mechanisms because we consider the benefits to animal welfare of a properly regulated behaviour and training industry are very significant. Whilst that principle is agreed by many proponents there remains a group whose practice causes welfare concern.

The Course Recognition Committee has worked hard to evaluate courses and this has provided an additional income as well as helping recruit additional members. Their work continues and new courses are regularly being recognised.

Animal Behaviour Training Council

Trustees' Report

Financial review

Income for the year was £15,801, an increase on 2020 (£6,638) during which we waived Registration fees for practitioners. Expenditure was £15,326 (2020 £11,580) which is in line with the budgeted significant increase resulting from the employment of the Secretariat for the full year and the ongoing support of the website. The net income was £475 and in line with our break-even budget.

A number of commercially sensitive projects are planned for 2022 which will raise additional income if they progress as planned. They will also require additional input from a wider group of volunteers and further support from the Secretariat. The projects will help to spread the message of welfare-based positive training by reward and will further benefit animal owners by ensuring they are supported to train the pets appropriately.

The charity's funds are held in interest bearing accounts with Lloyds Bank.

Under the charity's governing document, the charity has the power to make any investments which the trustees see fit.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

The charity has no reserves policy because we have not intended to maintain reserves apart from an operating reserve. As the Council grows in activity it may be necessary to establish a formal reserve in future.

At the date of approving the report and accounts, there are no uncertainties about the charity's ability to continue as a going concern.

There are no funds or subsidiary undertakings that are materially in deficit.

Animal Behaviour Training Council

Trustees' Report

Structure, governance and management

Nature of governing document

The Charity is a Charitable Incorporated Organisation governed by a constitution adopted on 16 October 2015.

Organisational structure

Trustees who served during the year and up to the date of signature of the financial statements were:

H Burrows (Chair)
F Cooke
J Harrison
L Hewison
L Hoile
C J Laurence
A McBride
D Montgomery
E Wheeler
J Williams

Trustees are elected by voting Council members at each AGM. The board of trustees has the power to appoint trustees but that power has not been used to date. No external body or any other person is entitled to appoint a trustee.

The committee structure established last year is functioning well with all of them reporting to the full trustee meetings. Committees are: General Purposes and Finance, Membership Application, Practitioner Assessment, Programme Recognition, Social Media and Events. The structure provides for more focussed discussion on specific subject areas and the involvement of some experts who are not trustees.

No governance and management details are exempt from disclosure.

COVID-19

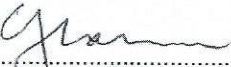
The coronavirus pandemic has had a reduced impact on the Council and its practitioner members during this year compared to last. With most legislative restrictions eased during the year practitioners returned to work although many continued with virtual consultations. In view of that we reintroduced Register fees during the year although the timing was altered to benefit Practitioner Organisations' cash flow.

What is now becoming apparent is that the pandemic has had a significant effect on the behaviour of many pets and particularly dogs. The lack of socialisation of newly acquired puppies during lock-down appears to be increasing relationship issues for the dogs and the change from working entirely from home to spending part of the working week in the office has left many dogs anxious of being left alone.

Animal Behaviour Training Council

Trustees' Report

The annual report was approved by the trustees of the charity on 6/5/22 and signed on its behalf by:


.....
C J Laurence
Trustee

Animal Behaviour Training Council

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

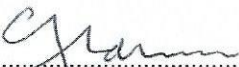
The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Approved by the trustees of the charity on 6/5/22 and signed on its behalf by:


.....
C J Laurence
Trustee

**Chartered Accountants' Report to the Trustees on the Preparation of the
Unaudited Statutory Accounts of
Animal Behaviour Training Council
for the Year Ended 31 December 2021**

In order to assist you to fulfil your duties under the Charities Act 2011, we have prepared for your approval the accounts of Animal Behaviour Training Council for the year ended 31 December 2021 as set out on pages 9 to 15 from the charity's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at <http://www.icaew.com/en/members/regulations-standards-and-guidance/>.

This report is made solely to the Trustees of Animal Behaviour Training Council, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of Animal Behaviour Training Council and state those matters that we have agreed to state to the Trustees of Animal Behaviour Training Council, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Animal Behaviour Training Council and its Trustees as a body for our work or for this report.

It is your duty to ensure that Animal Behaviour Training Council has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and results of Animal Behaviour Training Council. You consider that Animal Behaviour Training Council is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Animal Behaviour Training Council. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

Milsted Langdon LLP

Milsted Langdon LLP
Motivo House
Yeovil
Somerset
BA20 2FG
16 May 2022

Animal Behaviour Training Council

Statement of Financial Activities for the Year Ended 31 December 2021

	Note	Unrestricted funds £	Total 2021 £	Total 2020 £
Income and Endowments from:				
Donations and legacies	2	380	380	500
Other trading activities	3	15,419	15,419	6,130
Investment income	4	<u>2</u>	<u>2</u>	<u>8</u>
Total income		<u>15,801</u>	<u>15,801</u>	<u>6,638</u>
Expenditure on:				
Charitable activities	5	<u>(15,326)</u>	<u>(15,326)</u>	<u>(11,580)</u>
Total expenditure		<u>(15,326)</u>	<u>(15,326)</u>	<u>(11,580)</u>
Net income/(expenditure)		<u>475</u>	<u>475</u>	<u>(4,942)</u>
Net movement in funds		475	475	(4,942)
Reconciliation of funds				
Total funds brought forward		<u>18,019</u>	<u>18,019</u>	<u>22,961</u>
Total funds carried forward	9	<u><u>18,494</u></u>	<u><u>18,494</u></u>	<u><u>18,019</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for December 2020 is shown in note 9.

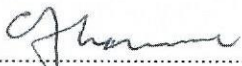
The notes on pages 11 to 15 form an integral part of these financial statements.

Animal Behaviour Training Council

(Registration number: 1164009)
Balance Sheet as at 31 December 2021

	Note	2021 £	2020 £
Current assets			
Cash at bank and in hand	7	19,315	18,719
Creditors: Amounts falling due within one year	8	<u>(821)</u>	<u>(700)</u>
Net assets		<u>18,494</u>	<u>18,019</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>18,494</u>	<u>18,019</u>
Total funds	9	<u>18,494</u>	<u>18,019</u>

The financial statements on pages 9 to 15 were approved by the trustees, and authorised for issue on 6.15.22 and signed on their behalf by:


.....
C J Laurence
Trustee

Animal Behaviour Training Council

Notes to the Financial Statements for the Year Ended 31 December 2021

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Animal Behaviour Training Council meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Exemption from preparing a cash flow statement

The charity opted to adopt Bulletin 1 published October 2019 and have therefore not included a cash flow statement in these financial statements due to the size of the charity.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Animal Behaviour Training Council

Notes to the Financial Statements for the Year Ended 31 December 2021

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

All resources expended are inclusive of irrecoverable VAT.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustee's meetings and reimbursed expenses.

Irrecoverable VAT

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Animal Behaviour Training Council

Notes to the Financial Statements for the Year Ended 31 December 2021

Financial instruments

The charity only holds basic financial instruments as defined in FRS 102. The financial assets and financial liabilities of the charity and their measurement basis are as follows;

Financial assets - trade and other debtors are basic financial instruments and are debt instruments measured at amortised cost. Prepayments are not financial instruments.

Cash at bank - is classified as a basic financial instrument and is measured at face value.

Financial liabilities - trade creditors, accruals and other creditors are financial instruments, and are measured at amortised cost. Taxation and social security are not included in the financial instruments disclosure definition. Deferred income is not deemed to be a financial liability, as the cash settlement has already taken place and there is an obligation to deliver services rather than cash or another financial instrument.

2 Income from donations and legacies

	Unrestricted funds General £	Total 2021 £	Total 2020 £
Donations and legacies;			
Donations from individuals	380	380	500
	380	380	500

3 Income from other trading activities

	Unrestricted funds General £	Total 2021 £	Total 2020 £
Membership subscriptions and registrations	15,419	15,419	6,130
	15,419	15,419	6,130

4 Investment income

	Unrestricted funds General £	Total 2021 £	Total 2020 £
Other investment income	2	2	8
	2	2	8

Animal Behaviour Training Council

Notes to the Financial Statements for the Year Ended 31 December 2021

5 Expenditure on charitable activities

	Unrestricted funds General £	Total 2021 £	Total 2020 £
Allocated support costs	14,339	14,339	10,581
Governance costs	987	987	999
	15,326	15,326	11,580
	Unrestricted funds General £	Total 2021 £	Total 2020 £
Travel expenses	-	-	174
Insurance	248	248	210
Memberships and subscriptions	1,069	1,069	981
Cost of trustee meetings	-	-	173
Website and marketing	3,244	3,244	3,565
Accountancy fees	987	987	826
Secretariat expenses	9,778	9,778	5,651
	15,326	15,326	11,580

6 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

£Nil (2020: £174) of travel expenses were reimbursed to during the year.

D Montgomery

£Nil (2020: £173) of catering expenses were reimbursed to D Montgomery during the year.

L Hoile

£17 (2020: £Nil) of marketing expenses were reimbursed to L Hoile during the year.

No trustees, nor any persons connected with them, have received any remuneration or benefits from the charity during the year.

Animal Behaviour Training Council

Notes to the Financial Statements for the Year Ended 31 December 2021

7 Cash and cash equivalents

	2021 £	2020 £
Cash at bank	262	178
Short-term deposits	19,053	18,541
	19,315	18,719

8 Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals	821	625
Deferred income	-	75
	821	700
	2021 £	2020 £
Deferred income at 1 January 2021	75	-
Resources deferred in the period	-	75
Amounts released from previous periods	(75)	-
Deferred income at year end	-	75

Deferred income held at 31 December 2021 was £Nil (2020: £75). The deferred income related to 2021 subscriptions received in 2020.

9 Funds

	Balance at 1 January 2021 £	Incoming resources £	Resources expended £	Balance at 31 December 2021 £
Unrestricted funds				
General	18,019	15,801	(15,326)	18,494
	Balance at 1 January 2020 £	Incoming resources £	Resources expended £	Balance at 31 December 2020 £
Unrestricted funds				
General	22,961	6,638	(11,580)	18,019

Unrestricted funds are used for the furtherance of the charitable objects.

ANIMAL BEHAVIOUR TRAINING COUNCIL

England & Wales - Charity number 1164009

Accounts

Charity registration number: 1164009

Animal Behaviour Training Council

Annual Report and Financial Statements
for the Year Ended 31 December 2020

Animal Behaviour Training Council

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Animal Behaviour Training Council

Reference and Administrative Details

Chairman	J Williams H Burrows
Trustees	D Montgomery C J Laurence E A McBride J Harrison H Burrows M S Freeman E Wheeler L Hewison L Hoile F R Cooke J Williams S J White

M S Freeman, E Wheeler, L Hewison, L Hoile and F R Cooke were appointed as trustees on 17 July 2020.

V Harvey resigned as a trustee on 23 March 2020.

G Thompson resigned as a trustee on 17 July 2020.

H Burrows was appointed as Chairman in July 2020.

J Williams resigned as Chairman in July 2020.

S J White was appointed as trustee on 22 July 2021.

Principal Office	Winchester House Deane Gate Avenue Taunton Somerset TA21 2UH
Charity Registration Number	1164009
Accountants	Milsted Langdon LLP Motivo House Yeovil Somerset BA20 2FG

Animal Behaviour Training Council

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 December 2020.

Objectives and activities

Objects and aims

The Animal Behaviour Training Council serves the following two charitable aims:

1. To promote humane practice in the training and behaviour therapy of animals and;
2. To lobby for improvements in animal welfare related to behaviour and training of said animals.

They are achieved by:

Setting, overseeing and monitoring standards of professional competence in the practice of behaviour therapy and training of animals.

Coordinating and harmonising the activities of organisations directly engaged in the promotion of such standards within different areas of this sector.

Providing information and a point of contact for other agencies more widely connected with animal welfare.

Promoting high quality, relevant behaviour and training education.

Promoting ethical research into human-animal interactions, animal behaviour and psychological welfare.

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Animal Behaviour Training Council

Trustees' Report

Achievements and performance

The major change this year has been the employment of a Secretariat to undertake the routine administration of the ABTC. Whilst this has required a significant financial outlay it has revolutionised the service we provide to members and we are now very efficient in responding to any enquiries.

We also introduced a new website with much improved functionality. The design and management of the site was overseen by a small group and provides a much improved public-facing space.

The ABTC standards for trainers and behaviourists are now generally accepted by professionals as the most comprehensive. They undergo a process of regular review to ensure they are compatible with current scientific knowledge. In addition the assessment process by Practitioner Organisations to ensure practitioners are able to prove their competence is also regularly reviewed. The review processes have necessitated the introduction of a more formal committee structure and that is set out under Structure, Governance and Management.

Negotiations with the Royal College of Veterinary Surgeons (RCVS) to attain accreditation of ABTC have continued at a slow pace over the year. Whilst the ABTC considers that we have the necessary procedures in place, the RCVS continues to work generally on the process of accreditation and that work has been delayed by the pandemic and by other higher priority work on legislative reform. We remain convinced that we have the necessary processes in place and are fit for accreditation when the College wishes to move forwards.

As noted in last year's report we waived individual practitioners' Register fees for 2020. Whilst the loss of income is reflected in a reduced balance, we consider it was the right action to assist in protecting practitioners. We also took the opportunity to review Member Organisations' fees to be more compatible with the benefit for each membership category. The changes were broadly cost neutral and were introduced for 2021 subscriptions.

In line with the increased activity on recognising providers of courses aimed at teaching the necessary knowledge and understanding for qualification we gained the membership of several universities. The Course Recognition Committee has worked hard to evaluate courses and this has provided an additional income as well as helping recruit additional members.

Animal Behaviour Training Council

Trustees' Report

Financial review

Income for the year was £6,638, an increase on 2019 as a result of increased membership and course recognition fees that more than offset the waiving of Register fees. Expenditure was £11,580 which is in line with the budgeted significant increase resulting from the employment of the Secretariat and the new website. The deficit was £4,942 (2019 surplus £7,008).

The charity's funds are held in interest bearing accounts with Lloyds Bank.

Under the charity's governing document, the charity has the power to make any investments which the trustees see fit.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

The charity has no reserves policy because we have not intended to maintain reserves apart from an operating reserve. As the Council grows in activity it may be necessary to establish a formal reserve in future.

At the date of approving the report and accounts, there are no uncertainties about the charity's ability to continue as a going concern.

There are no funds or subsidiary undertakings that are materially in deficit.

Animal Behaviour Training Council

Trustees' Report

Structure, governance and management

Nature of governing document

The Charity is a Charitable Incorporated Organisation governed by a constitution adopted on 16 October 2015.

Organisational structure

The members of the trustees who served during the year and up to the date of signature of the financial statements were:

H Burrows
J Williams
J Harrison
E A McBride
D Montgomery
C J Laurence
V Harvey (resigned 23 March 2020)
G Thompson (resigned 17 July 2020)
M S Freeman (appointed 17 July 2020)
E Wheeler (appointed 17 July 2020)
L Hewison (appointed 17 July 2020)
L Hoile (appointed 17 July 2020)
F R Cooke (appointed 17 July 2020)
S J White (appointed 22 July 2021)

Trustees are elected by voting Council members at each AGM. The board of trustees has the power to appoint trustees but that power has not been used to date. No external body or any other person is entitled to appoint a trustee.

During the year the trustees established a committee structure with all of them reporting to the full trustee meetings. Committees are: General Purposes and Finance, Membership Application, Practitioner Assessment, Programme Recognition, Social Media and Events. The new structure provides for more focussed discussion on specific subject areas and the involvement of some experts who are not trustees.

No governance and management details are exempt from disclosure.

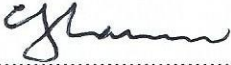
COVID-19

The coronavirus pandemic has continued to have a significant deleterious effect on our practitioner members. Most have either been unable to work for much of the past year whilst others have been severely restricted in what they were able to do. In view of that and for administrative reasons the collection of Register fees will be delayed this year until October and will remain at that date.

The annual report was approved by the trustees of the charity on 22 July 2021 and signed on its behalf by:

Animal Behaviour Training Council

Trustees' Report



.....
C J Laurence
Trustee

Animal Behaviour Training Council

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.


The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Approved by the trustees of the charity on 22 July 2021 and signed on its behalf by:


.....
C J Laurence
Trustee

**Chartered Accountants' Report to the Trustees on the Preparation of the
Unaudited Statutory Accounts of
Animal Behaviour Training Council
for the Year Ended 31 December 2020**

In order to assist you to fulfil your duties under the Charities Act 2011, we have prepared for your approval the accounts of Animal Behaviour Training Council for the year ended 31 December 2020 as set out on pages 9 to 16 from the charity's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at <http://www.icaew.com/en/members/regulations-standards-and-guidance/>].

This report is made solely to the Trustees of Animal Behaviour Training Council, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of Animal Behaviour Training Council and state those matters that we have agreed to state to the Trustees of Animal Behaviour Training Council, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Animal Behaviour Training Council and its Trustees as a body for our work or for this report.

It is your duty to ensure that Animal Behaviour Training Council has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and results of Animal Behaviour Training Council. You consider that Animal Behaviour Training Council is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Animal Behaviour Training Council. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

Milsted Langdon LLP

Milsted Langdon LLP
Motivo House
Yeovil
Somerset
BA20 2FG

16 August 2021

Animal Behaviour Training Council

Statement of Financial Activities for the Year Ended 31 December 2020


		Unrestricted funds £	Total 31 December 2020 £	Total 1 February 2019 to 31 December 2019 £
	Note			
Income and Endowments from:				
Donations and legacies	2	500	500	-
Other trading activities	3	6,130	6,130	10,514
Investment income	4	8	8	9
Total income		<u>6,638</u>	<u>6,638</u>	<u>10,523</u>
Expenditure on:				
Charitable activities	5	<u>(11,580)</u>	<u>(11,580)</u>	<u>(3,515)</u>
Total expenditure		<u>(11,580)</u>	<u>(11,580)</u>	<u>(3,515)</u>
Net (expenditure)/income		<u>(4,942)</u>	<u>(4,942)</u>	<u>7,008</u>
Net movement in funds		(4,942)	(4,942)	7,008
Reconciliation of funds				
Total funds brought forward		<u>22,961</u>	<u>22,961</u>	<u>15,953</u>
Total funds carried forward	10	<u><u>18,019</u></u>	<u><u>18,019</u></u>	<u><u>22,961</u></u>

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for January 2019 is shown in note 10.

Animal Behaviour Training Council
(Registration number: 1164009)
Balance Sheet as at 31 December 2020

	Note	2020 £	2019 £
Current assets			
Cash at bank and in hand	8	18,719	23,611
Creditors: Amounts falling due within one year	9	<u>(700)</u>	<u>(650)</u>
Net assets		<u>18,019</u>	<u>22,961</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>18,019</u>	<u>22,961</u>
Total funds	10	<u>18,019</u>	<u>22,961</u>

The financial statements on pages 9 to 16 were approved by the trustees, and authorised for issue on 22 July 2021 and signed on their behalf by:



 C J Laurence
 Trustee

Animal Behaviour Training Council

Notes to the Financial Statements for the Year Ended 31 December 2020

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Animal Behaviour Training Council meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Animal Behaviour Training Council

Notes to the Financial Statements for the Year Ended 31 December 2020

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

All resources expended are inclusive of irrecoverable VAT.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustee's meetings and reimbursed expenses.

Irrecoverable VAT

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Animal Behaviour Training Council

Notes to the Financial Statements for the Year Ended 31 December 2020

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Financial instruments

The charity only holds basic financial instruments as defined in FRS 102. The financial assets and financial liabilities of the charity and their measurement basis are as follows;

Financial assets - trade and other debtors are basic financial instruments and are debt instruments measured at amortised cost. Prepayments are not financial instruments.

Cash at bank - is classified as a basic financial instrument and is measured at face value.

Financial liabilities - trade creditors, accruals and other creditors are financial instruments, and are measured at amortised cost. Taxation and social security are not included in the financial instruments disclosure definition. Deferred income is not deemed to be a financial liability, as the cash settlement has already taken place and there is an obligation to deliver services rather than cash or another financial instrument.

2 Income from donations and legacies

	Unrestricted funds General £	Total 2020 £	Total 2019 £
Donations and legacies;			
Donations from individuals	500	500	-
	<u>500</u>	<u>500</u>	<u>-</u>

Animal Behaviour Training Council

Notes to the Financial Statements for the Year Ended 31 December 2020

3 Income from other trading activities

	Unrestricted funds	Total	Total 1 February 2019 to 31 December 2019
	General £	31 December 2020 £	£
Membership subscriptions and registrations	6,130	6,130	10,514
	<u>6,130</u>	<u>6,130</u>	<u>10,514</u>

4 Investment income

	Unrestricted funds	Total	Total 2019
	General £	2020 £	£
Other investment income	8	8	9
	<u>8</u>	<u>8</u>	<u>9</u>

Animal Behaviour Training Council

Notes to the Financial Statements for the Year Ended 31 December 2020

5 Expenditure on charitable activities

	Unrestricted funds General £	Total 2020 £	Total 2019 £
Allocated support costs	10,581	10,581	2,103
Governance costs	999	999	1,412
	11,580	11,580	3,515
	Unrestricted funds General £	Total 2020 £	Total 2019 £
Travel expenses	174	174	350
Insurance	210	210	326
Office expenses	-	-	4
Memberships and subscriptions	981	981	812
Cost of trustee meetings	173	173	402
Website and marketing	3,565	3,565	611
Accountancy fees	826	826	1,010
Secretariat expenses	5,651	5,651	-
	11,580	11,580	3,515

6 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

C J Laurence

£Nil (2019: £75) of expenses were reimbursed to C J Laurence during the year.

Travel expenses relating to a meeting

J Williams

£174 (2019: £55) of expenses were reimbursed to J Williams during the year.

Travel expenses relating to a meeting

J Harrison

£Nil (2019: £94) of expenses were reimbursed to J Harrison during the year.

Travel expenses relating to a meeting

D Montgomery

£173 (2019: £Nil) of expenses were reimbursed to D Montgomery during the year.

Catering expenses relating to a meeting

Animal Behaviour Training Council

Notes to the Financial Statements for the Year Ended 31 December 2020

No trustees, nor any persons connected with them, have received any remuneration or benefits from the charity during the year.

7 Taxation

The charity is a registered charity and is therefore exempt from taxation.

8 Cash and cash equivalents

	2020 £	2019 £
Cash at bank	178	678
Short-term deposits	18,541	22,933
	18,719	23,611

9 Creditors: amounts falling due within one year

	2020 £	2019 £
Accruals	625	650
Deferred income	75	-
	700	650

10 Funds

	Balance at 1 January 2020 £	Incoming resources £	Resources expended £	Balance at 31 December 2020 £
Unrestricted funds				
General	22,961	6,638	(11,580)	18,019
	15,953	10,523	(3,515)	22,961