

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
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Charity Registration Number	1164009
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Accountants	Milsted Langdon LLP Motivo House Yeovil Somerset BA20 2FG
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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
	<u>11,580</u>	<u>11,580</u>	<u>3,515</u>
	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	-
	<u>11,580</u>	<u>11,580</u>	<u>3,515</u>

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
	<u>18,719</u>	<u>23,611</u>

9 Creditors: amounts falling due within one year

	2020 £	2019 £
Accruals	625	650
Deferred income	75	-
	<u>700</u>	<u>650</u>

10 Funds

	Balance at 1 January 2020 £	Incoming resources £	Resources expended £	Balance at 31 December 2020 £
Unrestricted funds				
General	<u>22,961</u>	<u>6,638</u>	<u>(11,580)</u>	<u>18,019</u>
	Balance at 1 February 2019 £	Incoming resources £	Resources expended £	Balance at 31 December 2019 £
Unrestricted funds				
General	<u>15,953</u>	<u>10,523</u>	<u>(3,515)</u>	<u>22,961</u>