

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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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

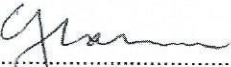
The coronavirus pandemic has had a reduced impact on the Council and its practitioner members during this year compared to last. With most legislative restrictions eased during the year practitioners returned to work although many continued with virtual consultations. In view of that we reintroduced 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 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.

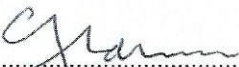
The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial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

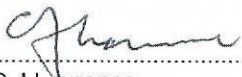
The notes on pages 11 to 15 form an integral part of these financial statements.

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
	<u>380</u>	<u>380</u>	<u>500</u>

3 Income from other trading activities

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

4 Investment income

	Unrestricted funds General £	Total 2021 £	Total 2020 £
Other investment income	2	2	8
	<u>2</u>	<u>2</u>	<u>8</u>

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
	<u>15,326</u>	<u>15,326</u>	<u>11,580</u>

	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
	<u>15,326</u>	<u>15,326</u>	<u>11,580</u>

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
	<u>19,315</u>	<u>18,719</u>

8 Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals	821	625
Deferred income	-	75
	<u>821</u>	<u>700</u>
	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	<u>-</u>	<u>75</u>

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	<u>18,019</u>	<u>15,801</u>	<u>(15,326)</u>	<u>18,494</u>
	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>

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