

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**

<b>Chairman</b>	H Burrows
<b>Trustees</b>	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
<b>Principal Office</b>	Winchester House Deane Gate Avenue Taunton Somerset TA21 2UH
<b>Charity Registration Number</b>	1164009
<b>Accountants</b>	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:

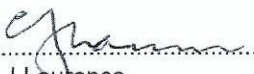
H Burrows (Chair)  
F R Cooke  
M S Freeman  
J Harrison  
L Hewison, resigned 21 April 2023  
L Hoile  
H Grice, elected 16 June 2022  
C J Laurence  
E A McBride, resigned 16 June 2022  
D J Montgomery  
E Wheeler, resigned 16 June 2022  
J Williams  
S J White

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 £
<b>Income and Endowments from:</b>				
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>
<b>Expenditure on:</b>				
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
<b>Reconciliation of funds</b>				
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>

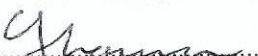
All of the charity's activities derive from continuing operations during the above two periods.  
The funds breakdown for December 2021 is shown in note 11.

## Animal Behaviour Training Council

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

	Note	2022 £	2021 £
<b>Current assets</b>			
Cash at bank and in hand	9	20,642	19,315
<b>Creditors: Amounts falling due within one year</b>	10	<u>(908)</u>	<u>(821)</u>
<b>Net assets</b>		<u>19,734</u>	<u>18,494</u>
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>19,734</u>	<u>18,494</u>
<b>Total funds</b>	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
	<u>137</u>	<u>137</u>	<u>380</u>

#### 3 Income from charitable activities

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Assessment income	2,700	2,700	-
	<u>2,700</u>	<u>2,700</u>	<u>-</u>

#### 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
	<u>18,118</u>	<u>18,118</u>	<u>15,419</u>

#### 5 Investment income

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Other investment income	10	10	2
	<u>10</u>	<u>10</u>	<u>2</u>

#### 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	-
	<u>1,881</u>	<u>1,881</u>	<u>987</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:

##### **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	<u>20,313</u>	<u>19,053</u>
	<u>20,642</u>	<u>19,315</u>

#### 10 Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals	<u>908</u>	<u>821</u>

# 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 £
<b>Unrestricted funds</b>				
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 £
<b>Unrestricted funds</b>				
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.

