

Charity registration number: 1164009

Animal Behaviour Training Council

Annual Report and Financial Statements
for the Year Ended 31 December 2023

Animal Behaviour Training Council

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Animal Behaviour Training Council

Reference and Administrative Details

Chairman	H Burrows
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 31-5-24 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>-</u>	<u>19,734</u>	<u>18,494</u>
Total funds carried forward	11	<u>18,747</u>	<u>5,318</u>	<u>24,065</u>	<u>19,734</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
	<u>1,598</u>	<u>7,850</u>	<u>9,448</u>	<u>137</u>

£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
	<u>4,280</u>	<u>4,280</u>	<u>2,700</u>

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
	<u>23,725</u>	<u>23,725</u>	<u>18,118</u>

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
	<u>208</u>	<u>208</u>	<u>10</u>

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	4,544	-	4,544	1,881
Assessment costs	2,437	-	2,437	600
	<u>30,798</u>	<u>2,532</u>	<u>33,330</u>	<u>19,725</u>

	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	-
	<u>30,798</u>	<u>2,532</u>	<u>33,330</u>	<u>19,725</u>

£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
	<u>27,150</u>	<u>20,642</u>

10 Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals	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	<u>19,734</u>	<u>37,661</u>	<u>(33,330)</u>	<u>24,065</u>
	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	Balance at 31 December 2022 £
Unrestricted funds				
<i>General</i>				
General	<u>18,494</u>	<u>20,965</u>	<u>(19,725)</u>	<u>19,734</u>

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	(3,085)	-	(3,085)
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	(908)	(908)
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.