Charity registration number: 1164009

Animal Behaviour Training Council

Annual Report and Financial Statements

for the Year Ended 31 December 2025

Animal Behaviour Training Council

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Animal Behaviour Training Council

Reference and Administrative Details

Chairman	Dr Fiona Rachel Cooke
Trustees	F R Cooke J Williams D J Montgomery H Grice, resigned July 2025 L E Johnson, resigned July 2025 S Jones, resigned October 2025 N J McLeod J K Makin, resigned August 2025 J Vale, resigned July 2025 N G Harris, resigned April 2025 S W Hons, resigned November 2025 P Arora, elected July 2025 T Candy, elected July 2025 P Senjit, elected July 2025 C J Laurence, resigned July 2025 J Light, elected December 2025 R Forday, resigned August 2025
Principal Office	Winchester House Deane Gate Avenue Taunton Somerset TA21 2UH
Charity Registration Number	1164009
Accountants	Milsted Langdon LLP Motivo House Yeovil Somerset BA20 2FG

Animal Behaviour Training Council

Trustees' Report

The trustees present the annual report together with the financial statements and auditors' report of the charity for the year ended 31 December 2025.

Objectives and activities

Objects and aims

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

1. To promote humane practice in the training and behaviour therapy of animals and;

2. To lobby for improvements in animal welfare related to behaviour and training of said animals.

They are achieved by:

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

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

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

Promoting high quality, relevant behaviour and training education.

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

Public benefit

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

Use of volunteers

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

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

Achievements and performance

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

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

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

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

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

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

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

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

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

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

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

Financial review

Income for the year was £63,228, a decrease on 2024 (£37,661), largely a result of reduced donations to the UKAS Fund. Expenditure was £73,185 (2023 £33,330) with the increase spent on the UKAS project and on IT enhancements. The net expenditure was £9,957.

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

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

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

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

Plans for future periods

Aims and key objectives for future periods

The continuing increase in workload and the success of having a paid Chair of PRC has led trustees to recruit paid Chairs for other committees. The recruitment process will start in early 2026 and we hope to have made appointments by the spring.

Without question the main aim for 2026 is to resolve the application for UKAS accreditation of ABTC to allow us to certify our assessment processes. We consider we now have in place the necessary systems to comply with the standards. There are additional implications on which we can only move forward once the decision to be accredited has been made. In particular they relate to how the charity interacts with practitioners on the Register and, above all, the financial implications of accreditation.

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

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

Structure, governance and management

Nature of governing document

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

Organisational structure

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

F R Cooke (Chair)
D J Montgomery
J Williams
N J McLeod
J Light, elected December 2025
T Candy, elected 2025
P Senjit, elected 2025
P Arora, elected 2025
S W Hons, resigned November 2025
S Jones, resigned October 2025
J K Makin, resigned August 2025
R Forday, resigned August 2025
L E Johnson, resigned 23 July 2025
H Grice, resigned July 2025
C J Laurence, resigned July 2025
J Vale, resigned July 2025
N G Harris, resigned April 2025

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 17/09/26 and signed on its behalf by:

David Montgomery
.....
D J Montgomery
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 17/09/26 and signed on its behalf by:

David Montgomery

.....
D J Montgomery
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 2025.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

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

Date:.....

Animal Behaviour Training Council

Statement of Financial Activities for the Year Ended 31 December 2025

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Income and Endowments from:					
Donations and legacies	2	10,915	4,070	14,985	1,886
Charitable activities	3	24,523	-	24,523	7,646
Other trading activities	4	22,947	-	22,947	22,640
Investment income	5	108	-	108	285
Other income		665	-	665	-
Total income		59,158	4,070	63,228	32,457
Expenditure on:					
Charitable activities	6	(68,534)	(4,651)	(73,185)	(41,498)
Total expenditure		(68,534)	(4,651)	(73,185)	(41,498)
Net expenditure		(9,376)	(581)	(9,957)	(9,041)
Net movement in funds		(9,376)	(581)	(9,957)	(9,041)
Reconciliation of funds					
Total funds brought forward		13,190	1,834	15,024	24,065
Total funds carried forward	11	3,814	1,253	5,067	15,024

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

The funds breakdown for 2024 is shown in note 11.

Animal Behaviour Training Council

(Registration number: 1164009)
Balance Sheet as at 31 December 2025

	Note	2025 £	2024 £
Current assets			
Cash at bank and in hand	9	8,471	18,233
Creditors: Amounts falling due within one year	10	(3,404)	(3,209)
Net assets		5,067	15,024
Funds of the charity:			
Restricted income funds			
Restricted funds	11	1,253	1,834
Unrestricted income funds			
Unrestricted funds		3,814	13,190
Total funds	11	5,067	15,024

The financial statements on pages 8 to 16 were approved by the trustees, and authorised for issue on 17/09/26 and signed on their behalf by:

David Montgomery
.....
D J Montgomery
Trustee

Animal Behaviour Training Council

Notes to the Financial Statements for the Year Ended 31 December 2025

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.

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.

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2025 £	Total 2024 £
Donations and legacies;				
Donations from individuals	10,915	4,070	14,985	1,886
	10,915	4,070	14,985	1,886

£10,915 (2024 - £1,886) of the income above was attributable to unrestricted funds and £4,070 (2024 - £nil) attributable to restricted funds.

3 Income from charitable activities

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Assessment income	24,523	24,523	7,646

All of the income was attributable to unrestricted funds in 2025 and 2024

4 Income from other trading activities

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Trading income;			
Profit share from BVNA	1,308	1,308	1,922
Membership subscriptions and registrations	21,639	21,639	20,718
	22,947	22,947	22,640

All of the income was attributable to unrestricted funds in 2025 and 2024

5 Investment income

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Other investment income	108	108	285
	108	108	285

All of the income was attributable to unrestricted funds in 2025 and 2024

6 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total 2025 £	Total 2024 £
Allocated support costs		32,467	-	32,467	32,313
Governance costs	7	6,282	-	6,282	3,578
Assessment costs		29,785	4,651	34,436	5,607
		68,534	4,651	73,185	41,498

	Unrestricted funds General £	Restricted funds £	Total 2025 £	Total 2024 £
Insurance	420	-	420	338
Memberships and subscriptions	1,210	-	1,210	1,625
Website and marketing	3,977	-	3,977	6,842
Secretarial expenses	26,860	-	26,860	23,508
Governance costs	6,282	-	6,282	3,578
Assessments costs	29,785	4,651	34,436	5,607
	68,534	4,651	73,185	41,498

£68,534 (2024 - £38,014) of the expenditure above was attributable to unrestricted funds and £4,651 (2024 - £3,484) attributable to restricted funds.

7 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Independent examiner fees			
Examination of the financial statements	1,590	1,590	1,500
Other fees paid to examiners	1,670	1,670	1,889
Trustees remuneration and expenses	29	29	154
Legal fees	2,982	2,982	-
Other governance costs	11	11	35
	6,282	6,282	3,578

8 Trustees remuneration and expenses

Travel expenses totalling £29 were reimbursed to trustees during the year.

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

J Williams
£29 (2024: £72) of expenses were reimbursed to J Williams during the year.

N J McLeod
£Nil (2024: £154) of expenses were reimbursed to N J McLeod during the year.

S W Hons
£75 (2024: £Nil) of expenses were reimbursed to S W Hons during the year.

H Grice
£202 (2024: £Nil) of expenses were reimbursed to H Grice during the year.

9 Cash and cash equivalents

	2025 £	2024 £
Cash at bank	806	477
Short-term deposits	7,665	17,756
	8,471	18,233

10 Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals	3,404	3,209

11 Funds

	Balance at 1 January 2025 £	Incoming resources £	Resources expended £	Balance at 31 December 2025 £
Unrestricted funds				
General				
General	13,190	59,158	(68,534)	3,814
Restricted funds				
UKAS	1,834	4,070	(4,651)	1,253
Total funds	15,024	63,228	(73,185)	5,067

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

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

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

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

12 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2025 £
Current assets	7,218	1,253	8,471
Current liabilities	(3,404)	-	(3,404)
Total net assets	3,814	1,253	5,067

	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2024 £
Current assets	16,399	1,834	18,233
Current liabilities	(3,209)	-	(3,209)
Total net assets	13,190	1,834	15,024

13 Related party transactions

A total of £5,573 was donated by four trustees during the year.