

**CHARITY NO: SC037112**

**COMPANY NO: SC294770**

**ALLIANCE FOR RABIES CONTROL**

**(A company limited by guarantee)**

**REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2015**

**ALLIANCE FOR RABIES CONTROL**  
**(A company limited by guarantee)**

**REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2015**

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**ALLIANCE FOR RABIES CONTROL**  
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**REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2015**

**REFERENCE AND ADMINISTRATIVE INFORMATION**

<b>Trustees</b>	Mr Kim Doyle Dr Sira Abdul Rahman Prof Louis Hendrik Nel (CEO)
<b>Principal &amp; Registered Office</b>	2F4 10 Dean Park Street Edinburgh Scotland EH4 1JW
<b>Charity Number</b>	SC037112
<b>Company Number</b>	SC294770
<b>Independent Examiners</b>	Wylie & Bisset LLP 168 Bath Street Glasgow G2 4TP
<b>Bankers</b>	HSBC 118 Princes Street Edinburgh Scotland EH2 4AA
<b>Solicitors</b>	Balfour & Manson LLP 54 – 66 Fredrick Street Edinburgh Scotland EH12 1LS

**ALLIANCE FOR RABIES CONTROL**  
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**Report of the Trustees for the year ended 31 December 2015**

The Trustees are pleased to present their report together with the financial statements of the charity for the year ended 31st December 2015.

**Directors and Trustees**

The directors of the charitable company (the charity) are its Trustees for the purpose of charity law and throughout this report are collectively referred to as the Trustees.

The Trustees who served during the year and since the year-end, unless otherwise stated, were as follows:

**Directors**

Professor Deborah Briggs (resigned 11 July 2016))  
Professor Sarah Louise Cleaveland (resigned 11 July 2016)  
Mr Kim Doyle  
Dr Julie Margaret Gallagher (resigned 11 July 2016)  
Dr Mary Karen Laursen (resigned 11 July 2016)  
Professor Louis Nel  
Dr Sira Abdul Rahman  
Dr Raymond Leslie Butcher (deceased 2 February 2015)

Professor Deborah Briggs, Professor Sarah Louise Cleaveland, Dr Julie Margaret Gallagher, Dr Mary Karen Laursen resigned on 11 July 2016 as they had reached their term limits.

**Structure, Governance and Management**

- **Governing Document**

The organisation is a charitable company limited by guarantee, incorporated on 21<sup>st</sup> December 2005 and registered as a charity on 21<sup>st</sup> December 2005. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under the Articles of Association. In the event of the company being wound up, members are required to contribute an amount not exceeding £1.

- **Recruitment and Appointment of Trustees**

Directors can be appointed by the members in General Meeting or from time to time by the Directors themselves. Any director co-opted by the Directors must retire at the next Annual General Meeting of the company but is eligible for re-election. Directors are chosen for their knowledge and interest in the charity's objectives.

- **Trustee Induction and Training**

Directors currently receive written guidance material for charity trustees provided by the Office of the Scottish Charity Regulator, together with an overview of charity regulation in Scotland and guidance from Companies House for Directors and Secretaries.

- **Organisational Structure**

The structure of the Alliance for Rabies Control (ARC) comprises the board of directors who meet 1-2 times each year, and interact on a regular basis by email and telephone.

**ALLIANCE FOR RABIES CONTROL**  
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**Report of the Trustees for the year ended 31 December 2015**

**Objectives and Activities**

The company's objects and principal activities are:

- To reduce human and animal suffering from rabies
- To raise global awareness as to the ongoing tragedy of this totally preventable disease
- To advance national and local programs for rabies prevention and control

**Achievements and Performance**

The Trustees managed to secure two grants to support international rabies control and advocacy efforts from its sister charity, the Global Alliance for Rabies Control, USA. In addition to existing Partners for Rabies Prevention Group activities, the grants will assist with the delivery of global rabies control programs, initiated by GARC USA. In doing so, ARC will work closely with GARC USA to support the initiatives.

**Projects and activities**

- **Partners for Rabies Prevention Group**

ARC assisted with the planning and deliver of the Eighth Partners for Rabies Prevention (PRP) Meeting held in Wolfsberg, Switzerland, May 5<sup>th</sup> – May 8<sup>th</sup> 2015. The main objectives of the 8<sup>th</sup> PRP meeting were to (1) take stock of the tools and evidence base built by the PRP over the last 7 years and to (2) build consensus and collaboration around a strategy that would ensure the promotion and optimal application of these tools and evidence base in our quest to meaningfully advance the goal of canine rabies elimination. The meeting consisted of 39 delegates representing industry, academia, donor organizations, animal welfare NGOs and the tripartite intergovernmental agencies with their reference and collaborating centres.

ARC supported a strategy that revolves around the creation of Pan Continental Rabies Control Networks in Africa and Asia. The latest version (3<sup>rd</sup>) of the Canine Rabies Blueprint, with the inclusion of the Stepwise Approach towards Rabies Elimination (SARE) and the Surveillance Blueprint will be promoted within these Continental networks. In this strategy, government representatives from both health and veterinary sectors will be encouraged to work together to develop and implement national rabies control strategies. Participation in World Rabies Day as a global advocacy tool will also be promoted amongst all countries.

- **World Rabies Day**

ARC benefited from a grant from GARC, USA to support World Rabies Day coordination and planning. World Rabies Day grew again this year with the number of countries taking part increasing by 16% to 56. There was a global spread of registered World Rabies Day with 247 events registered with the organisation. Given unreliable internet in many endemic areas, it is reasonable to assume there were more events on the ground than those registered on the website.

There were increases in the number of events in Africa, Europe and Latin America and the Caribbean (LAC) reflecting the activity in the PARACON (sub-Saharan) and MEEREB (Middle-East and Eastern Europe) networks and by PAHO and CDC in LAC. There was a fall in the number of events registered in Asia and North America.

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**Report of the Trustees for the year ended 31 December 2015**

- **End Rabies Campaign**

ARC benefited from a grant from GARC, USA to support the launch of the End Rabies Campaign. The campaign was launched in November 2015. The campaign unites key global stakeholders to campaign for zero human deaths from canine-mediated rabies by 2030. The campaign is supported by the major international organisations involved in rabies control including the World Health Organisation and the UNFAO.

**Goals for 2016**

Given ARC's reliance on its sister charity in 2015, there is a need to secure additional grant in 2016 to strengthen the organisation's ability to deliver its mission.

**Financial Review**

The statement of financial activities on page 7 shows incoming resources for the year of £52,899 (2014: £37,875), resources expended of £47,889 (2014 £11,706) and a surplus of £5,010 (2014: £26,169). With the expected decline in income, the Trustees are alert to the need to review costs of the ongoing commitments to ensure a sufficient fund to meet ongoing commitments.

The Trustees policy on reserves is to retain sufficient funds to meet the cost of at least 12 months of ongoing commitments. This is estimated as £7,000. At 31<sup>st</sup> December 2015, the charity had unrestricted reserves of £28,950. This represents an increase in reserves from an unrestricted reserve of £7,273 on 31<sup>st</sup> December 2014.

**Trustees' responsibilities in relation to the financial statements**

The charity trustees (who are also the directors of the Alliance for Rabies Control for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the group and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period. In preparing the 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 UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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**Report of the Trustees for the year ended 31 Dec-ember 2015**

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy, at any time, the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and the group and, hence, 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 in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

This report has been prepared in accordance with the 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 2015) and in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the trustees on 8 September 2016 and signed on their behalf by:



.....  
Name: Kim Doyle

**INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF ALLIANCE FOR RABIES CONTROL  
FOR THE YEAR ENDED 31 DECEMBER 2015**

I report on the accounts of the charity for the year ended 31 December 2015, which are set out on pages 7 to 16.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

**Basis of independent examiner's statement**

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

**Independent examiner's statement**

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respects the requirements:
  - to keep accounting records in accordance with Section 44 (1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
  - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulationshave not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Jenny Simpson BSc Hons FCA DChA  
**Wylie & Bisset LLP**  
**Chartered Accountants**  
168 Bath Street  
Glasgow  
G2 4TP

Date: .....



**ALLIANCE FOR RABIES CONTROL**  
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**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDING 31 DECEMBER 2015**

(Including an Income and Expenditure account)

	Note	Unrestricted Funds 2015 £	Restricted Funds 2015 £	Total Funds 2015 £	Unrestricted Funds 2014 £	Restricted Funds 2014 £	Total Funds 2014 £
<b>Income and endowments from:</b>							
Donations and legacies	4	52,669	-	52,669	24,303	13,324	37,627
Other	5	230	-	230	248	-	248
<b>Total Income</b>		<b>52,899</b>	<b>-</b>	<b>52,899</b>	<b>24,551</b>	<b>13,324</b>	<b>37,875</b>
<b>Expenditure on:</b>							
<b>Raising funds</b>							
Raising donations & legacies	6	216	-	216	216	-	216
Charitable activities	7	31,006	16,667	47,673	6,490	5,000	11,490
<b>Total Expenditure</b>		<b>31,222</b>	<b>16,667</b>	<b>47,889</b>	<b>6,706</b>	<b>5,000</b>	<b>11,706</b>
<b>Net Income/(expenditure)</b>		<b>21,677</b>	<b>(16,667)</b>	<b>5,010</b>	<b>17,845</b>	<b>8,324</b>	<b>26,169</b>
Transfers between funds		-	-	-	-	-	-
<b>Net movement in funds</b>		<b>21,677</b>	<b>(16,667)</b>	<b>5,010</b>	<b>17,845</b>	<b>8,324</b>	<b>26,169</b>
<b>Funds reconciliation</b>							
Total Funds brought forward	12	7,273	32,324	39,597	(10,572)	24,000	13,428
<b>Total Funds carried forward</b>	12	<b>28,950</b>	<b>15,657</b>	<b>44,607</b>	<b>7,273</b>	<b>32,324</b>	<b>39,597</b>

The Statement of Financial Activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

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**BALANCE SHEET AS AT 31 DECEMBER 2015**

	Note	Total Funds 2015 £	Prior Year 2014 £
<b>Current assets</b>			
Cash at bank and in hand	15	47,583	41,955
<b>Total current assets</b>		47,583	41,955
<i>Liabilities:</i>			
Creditors falling due within one year	11	(2,976)	(2,358)
<b>Net current assets</b>		44,607	39,597
<b>Net assets</b>		44,607	39,597
<i>The funds of the charity:</i>			
Restricted income funds	12	15,657	32,324
Unrestricted income funds	12	28,950	7,273
<b>Total charity funds</b>		44,607	39,597

These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to the members of the company.

For the year ended 31 December 2015 the company was entitled to exemption under section 477 of the Companies Act 2006. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements of the Companies Act 2006.

The trustees acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial period and of its profit or loss for the financial period in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

Approved by the trustees on 8 September 2016 and signed on their behalf by:

Name: .....  .....

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**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDING 31 DECEMBER 2015**

	<b>Note</b>	<b>Total Funds 2015 £</b>	<b>Prior Year 2014 £</b>
<b><i>Cash flows from operating activities:</i></b>			
<b>Net cash provided by operating activities</b>	<b>14</b>	<b>5,398</b>	<b>25,000</b>
<hr/>			
<b>Change in cash and cash equivalents in the year</b>		<b>5,398</b>	<b>25,000</b>
<b>Cash and cash equivalent brought forward</b>		<b>41,955</b>	<b>16,707</b>
<b>Change in cash and cash equivalents due to exchange rate movements</b>		<b>230</b>	<b>248</b>
<hr/>			
<b>Cash &amp; cash equivalents carried forward</b>	<b>15</b>	<b>47,583</b>	<b>41,955</b>

**ALLIANCE FOR RABIES CONTROL**  
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**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2015**

**1. Accounting Policies**

**(a) Basis of preparation and assessment of going concern**

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.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The charity constitutes a public benefit as defined by FRS 102.

The trustees consider that there are no material uncertainties about the company's ability to continue as a going concern.

**(b) Reconciliation with previous Generally Accepted Accounting Practice**

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 a restatement of comparative items was needed. No restatements were required.

**(c) Funds structure**

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created funds for specific purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed, or through the terms of an appeal.

Further details of each fund are disclosed in note 2.

**ALLIANCE FOR RABIES CONTROL**  
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**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2015**

**1. Accounting Policies (continued)**

**(d) Income recognition**

Income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations, are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Income from government and other grants, whether 'capital' or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

**(e) Expenditure recognition**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (g) below.

Expenditure on charitable activities comprises costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure is incurred.

**(f) Donated services and facilities**

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time of the charity is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

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**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2015**

**(g) Allocation of governance costs**

Governance costs relating to charitable activities have been apportioned in full to the cost of charitable activities. The governance costs are analysed in note 8.

**h) Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**(i) Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**(j) Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

**(j) Taxation**

The company is a charitable company within the meaning of Paragraph 1 Schedule 6 of the Finance Act 2010. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2010 and section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied for charitable purposes only.

**(k) Foreign Exchange**

The charity has two foreign currency bank accounts. Transactions that occur during the year are exchanged at the rate in operation on the date the transaction occurred. Assets held at the year end are exchanged at the exchange rate at the year end.

**2. Legal status of the company**

The charity is a company limited by guarantee registered in Scotland and has no share capital.

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**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2015**

**3. Related party transactions and trustees' expenses and remuneration**

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2014: £nil). Expenses paid to the trustees in the year totalled £nil (2014: £nil). No trustee waived any expenses during the year (2015: nil).

During the year no trustee had any personal interest in any contract or transaction entered into by the charity (2014: none).

The charity has a sister charity registered in the United States of America, Global Alliance for Rabies Control. The sister charity is a separate legal entity, however carries out similar activities in the US. During 2015, the charity received donations of £34,217 from Global Alliance for Rabies Control (2014: £nil) which were unrestricted.

**4. Income from donations and legacies**

	2015 £	2014 £
Donations	<u>52,669</u>	<u>37,627</u>
	52,669	37,627

**5. Other income**

	2015 £	2014 £
Gain on foreign exchange	<u>230</u>	<u>248</u>
	230	248

**6. Raising funds – expenditure on raising donations and legacies**

	Direct Costs £	Support Costs £	Total 2015 £	Total 2014 £
Expenditure on raising donations	216	-	216	216
	<u>216</u>	<u>-</u>	<u>216</u>	<u>216</u>

**7. Analysis of expenditure on charitable activities**

	2015 £	2014 £
Bank charges	1,132	961
Legal and professional fees	329	553
Wages	40,006	-
Grant payable	-	4,750
Accountancy services	3,864	3,768
Governance costs (note 8)	<u>2,342</u>	<u>1,458</u>
	47,673	11,490

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**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2015**

**8. Allocation of governance costs**

The breakdown of governance costs is shown in the table below:

<b>Governance costs:</b>	<b>2015</b>	<b>2014</b>
	<b>£</b>	<b>£</b>
Independent examiners' remuneration	<u>2,342</u>	<u>1,458</u>
	<u>2,342</u>	<u>1,458</u>

**9. Analysis of staff costs and remuneration of key management personnel**

	<b>2015</b>	<b>2014</b>
	<b>£</b>	<b>£</b>
Salaries and wages	35,550	-
Social security costs	<u>3,784</u>	-
<b>Total staff costs</b>	<u>39,334</u>	-
<b>Key Management Personnel Remuneration</b>	<u>£39,334</u>	<u>£</u>

No employees had employee benefits in excess of £60,000 (2014: Nil).

	<b>2016</b>	<b>2015</b>
	<b>No.</b>	<b>No.</b>
The average weekly number of persons, by headcount, employed by the charity during the year was:	<u>1</u>	<u>10</u>

**10. Net income/(expenditure) for the year**

<b>This is stated after charging:</b>	<b>2015</b>	<b>2014</b>
	<b>£</b>	<b>£</b>
Independent Examiners' remuneration	1,868	1,416
FRS 102 restatement	474	-
Prior year under accrual	-	42
	<u>-</u>	<u>42</u>

**11. Creditors: amounts falling due within one year**

	<b>2015</b>	<b>2014</b>
	<b>£</b>	<b>£</b>
Trade creditors	966	942
Accruals	<u>2,010</u>	<u>1,416</u>
	<u>2,976</u>	<u>2,358</u>



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**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2015**

**12. Analysis of charitable funds**

<b>Analysis of Fund movements</b>	<b>Balance b/fwd £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Transfers £</b>	<b>(Gains)/ Losses £</b>	<b>Fund c/fwd £</b>
<b>Unrestricted funds</b>						
General funds	7,273	52,899	31,222	-	-	28,950
<b>Total unrestricted funds</b>	<u>7,273</u>	<u>52,899</u>	<u>31,222</u>	<u>-</u>	<u>-</u>	<u>28,950</u>
<b>Restricted fund</b>						
World Rabies Day	8,324	-	6,667	-	-	1,657
Partners for Rabies Prevention	24,000	-	10,000	-	-	14,000
<b>Total restricted funds</b>	<u>32,324</u>	<u>-</u>	<u>16,667</u>	<u>-</u>	<u>-</u>	<u>15,657</u>
<b>TOTAL FUNDS</b>	<u>39,597</u>	<u>52,899</u>	<u>47,889</u>	<u>-</u>	<u>-</u>	<u>44,607</u>

a) The unrestricted funds are available to be spent for any of the purposes of the charity.

b) There are two restricted funds as follows:

World Rabies Day – This grant was received from Global Alliance for Rabies Control for a World Rabies Day Communication Campaign.

Partners for Rabies Prevention – These are grants received which have to be spent on the Partners for Rabies Prevention project.

**13. Net assets over funds**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2015 £</b>
Cash at bank and in hand	31,926	15,567	47,583
Creditors: amounts falling due within one year	(2,976)	-	(2,976)
	<u>28,950</u>	<u>15,657-</u>	<u>44,607</u>

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**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2015**

**14. Reconciliation of net income/(expenditure) to net cash flow from operating activities**

	<b>2015</b>	<b>2014</b>
	<b>£</b>	<b>£</b>
Net income for year (as per Statement of Financial Activities)	5,010	26,169
Adjustments for:		
Increase/(decrease) in creditors	618	(921)
Change in cash and cash equivalents due to exchange rate movements	(230)	(248)
<b>Net cash provided by operating activities</b>	<b>5,628</b>	<b>25,248</b>

**15. Analysis of cash and cash equivalents**

	<b>2015</b>	<b>2014</b>
	<b>£</b>	<b>£</b>
Cash in hand	47,583	41,955
<b>Total cash and cash equivalents</b>	<b>47,583</b>	<b>41,955</b>