

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 2017

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	PAGE
Reference and Administrative information	1
Report of the Trustees	2 – 8
Independent Examiner’s Report	9
Statement of Financial Activities	10
Balance Sheet	11
Notes to the Financial Statements	12 – 18

ALLIANCE FOR RABIES CONTROL
(A company limited by guarantee)

REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2017

REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees	Mr Michael James Baker Dr Sira Abdul Rahman Prof Louis Hendrik Nel (CEO)
Registered Office	168 Bath Street Glasgow G2 4TP
Charity Number	SC037112
Company Number	SC294770
Independent Examiners	Wylie & Bisset LLP 168 Bath Street Glasgow G2 4TP
Bankers	HSBC 118 Princes Street Edinburgh Scotland EH2 4AA

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

Report of the Trustees for the year ended 31 December 2017

The Trustees present their annual report and financial statements of the charity for the year ended 31 December 2017.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the memorandum and articles of association, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006 and 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 published on 16 July 2014.

Structure, Governance and Management

- **Governing Document**

The organisation is a charitable company limited by guarantee, incorporated on 21st December 2005 and registered as a charity on 21st 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.

ARC is currently recruiting additional Trustees to join the Board of Directors. Mr Guy Semmens brings financial and legal expertise to the organisation. He is a partner at an international private equity firm and a qualified solicitor in the UK.

- **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.

Professor Louis Nel serves as the CEO of the organisation and is responsible for daily management of the organisation.

ALLIANCE FOR RABIES CONTROL

(A company limited by guarantee)

Report of the Trustees for the year ended 31 December 2017

ARC co-operates in the pursuit of its charitable objectives with two sister organisations, the Global Alliance for Rabies Control, South Africa and Global Alliance for Rabies Control, USA. ARC collaborates with the Global Alliance for Rabies Control, South Africa on the development and delivery of regional activities across Africa, and with the Global Alliance for Rabies Control, USA on global advocacy and communication efforts. ARC benefits from financial and in-kind support from the Global Alliance for Rabies Control, USA to undertake its activities, while also benefiting from access to their knowledge management and information technology resources.

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

Projects and activities

The 2017 ARC activities focused on global advocacy and communications, and the strengthening of the rabies control network for the African continent.

As a disease which requires inter-sectoral collaboration, the advocacy activities are directed at prioritizing the disease with intermediary organisations involved in global health and agriculture. These include the World Health Organisation (WHO) and the Food and Agriculture Organization of the United Nations (FAO), helping secure additional resources for national governments' rabies control programmes in rabies endemic regions of the world, protecting their citizens from the risk of the disease.

The communication activities were delivered through two major communication and education initiatives, World Rabies Day and the End Rabies Now. These raise awareness of the disease in endemic and non-endemic donor countries, providing educational information on appropriate health seeking behaviour for those living in rabies endemic regions.

1. Global Advocacy

Under the global advocacy activities, ARC undertook two principle activities: the United Against Rabies Initiative and the Partners for Rabies Prevention network.

United Against Rabies

In December 2015, the WHO hosted a Global Meeting to Eliminate Canine-mediated Human Rabies, which included a call for action by setting a goal of zero human dog-mediated rabies deaths by 2030 worldwide.

In response to the call, ARC and its sister agency, GARC, worked with the WHO, OIE, UNFAO to develop a comprehensive 'United Against Rabies' business plan to deliver this goal.

ALLIANCE FOR RABIES CONTROL (A company limited by guarantee)

Report of the Trustees for the year ended 31 December 2017

Launched by the four institutions on World Rabies Day, 28th September 2017, the plan aims to:

- prevent and respond to dog-transmitted rabies by improving awareness and education, reducing human rabies risk through expanded dog vaccinations, and improving access to healthcare, medicines and vaccines for populations at risk.
- generate and measure impact by implementing proven effective guidelines for rabies control, and encouraging the use of innovative surveillance technologies to monitor progress towards the goal.
- demonstrate the impact of the “United against Rabies” collaboration in national, regional, and global rabies elimination programmes, in order to ensure continued stakeholder engagement at all levels and sustained financing to achieve the goal of zero human dog-mediated rabies deaths by 2030 worldwide.
- The plan anticipates a three-phased approach to elimination. Phase 1 (2018-2020) will focus on preparing and improving normative tools and structures to catalyse action. Key activities include supporting countries to prepare robust, budgeted, effective and sustainable national rabies elimination plans. Phase 2 (2021-2025) will engage and involve the most rabies endemic countries in rabies elimination, using the strong foundation established in Phase 1, refined and improved with learning and experience, Phase 3: Will engage remaining countries in the fight to eliminate rabies, and continue to support country efforts as communities, nations and regions advance to reach zero human deaths by 2030 worldwide.

Partners for Rabies Prevention (PRP) Network

The Partners for Rabies Prevention (PRP) network consisting of the major international rabies prevention stakeholders, the tripartite agencies (WHO, FAO, OIE), the WHO rabies collaborating centres, research institutes, animal welfare charities and representatives from vaccine manufacturers.

The 2017 themes and activities included:

- The strengthening of universal capacity building tools to support national governments with their control efforts, and combining these tools together to provide an integrated approach. These included the Stepwise Approach towards Rabies Elimination, vaccines bank (human and animal), the US CDC planning tools for dog vaccination campaigns and the Rabies Epidemiological Bulletin development.
- The ‘United Against Rabies’ business plan, which was presented to the PRP network for stakeholder consultation and feedback.
- Advocacy efforts through country prioritization exercises; the integration of rabies into the broader Neglected Tropical Diseases field; and collaborative projects intended to support decision-making by GAVI as to whether to include rabies vaccine as part of the portfolio of vaccines.

2. Communication Activities

The ARC team worked with the PRP stakeholders throughout the year to generate awareness around **World Rabies Day**. 229 World Rabies Day events were registered across 56 countries, comparable to the 57 countries in 2016. Given ARC is only able to capture the events reported to the organisation, this represents an under reporting of the true activity.

ALLIANCE FOR RABIES CONTROL (A company limited by guarantee)

Report of the Trustees for the year ended 31 December 2017

While the website traffic was less than in 2016, that was an exceptional year with participation in a CDC Twitter chat driving World Rabies Day 2016 traffic to the GARC website. Removing that extraordinary traffic driver, the traffic to the website in 2017 was significantly higher than in 2014 and 2015 showing organic growth.

World Rabies Day Events 2017



2,117 people downloaded at least one World Rabies Day logo. Modifiable education posters were provided for the second year, resulting in 662 posters were downloaded, 100 more than in 2016.

The End Rabies Now (ERN) campaign

ARC started inviting rabies stakeholder organisations to join the ERN campaign at the end of July 2017, with 83 pledges received by the end of the year. These organisations will be supported through quarterly newsletters and other updates, sharing news, progress and downloadable resources.

3. PARACON - The African rabies control network

The ARC team worked with its sister charity, GARC, South Africa to support the Pan-African Rabies Control Network (PARACON). In 2017, this supported the creation of an East African Community network, comprising of five of the six countries in the East African Community. This has included working with European partners, international institutions and animal welfare partners to support the networks.

In addition to these partnership activities, the ARC team has worked to strengthen its capacity building tools (SARE) and educational products, available to support national governments within the PARACON network.

Achievement and Performance

ARC secured £63,331 donations from its sister charity, the Global Alliance for Rabies Control, USA to support its projects and activities in 2017.

ALLIANCE FOR RABIES CONTROL
(A company limited by guarantee)

Report of the Trustees for the year ended 31 December 2017

In 2016 ARC established a set of key performance indicators (KPIs) to measure outputs across its programmatic activities. These were revised in 2017 to be aligned with the United Against Rabies business plan deliverables.

Project name: Global Advocacy & Communications				
KPI	Description of outputs	Baseline	6 months	12 months
			June 2017	Dec 2017
1	Development of Theory of change, Logic framework and shared business plan United Against Rabies Group (WHO, ARC, FAO, OIE)	Target	Theory of Change & Logic framework completed	Business plan completed and formally launched
		Reached	Completed	Completed. Launched on World Rabies Day.
2	Press coverage (total, incl. print, broadcast, digital, blogs) – popular media and scientific press	Target	100	150
		Reached	135	206
3	ERN Campaign – ERN exposures (site visitors and social media community likes/followers)	Target	12,000	15,000
		Reached	12,777	15,882
4	ERN Campaign - # supporters (partners and endorsers).	Target	14	20
		Reached	16	99

Project name: Networks and Tools				
KPI	Description of outputs	Baseline	June 2017	December 2017
1	Inter-network collaboration between regional networks around the world in the form of: 1. Standardised workshop materials 2. Standardised Country Reports templates 3. Sharing of experience and lessons learnt	Target		Shared materials with 1 network
		Reached		1. Network design and approach incorporated into MEEREB network. 2. Will launch Asian Network in 2018.
2	Assessment and support of countries through the implementation of the SARE, in order for all countries to reach Stage 2	Target		75% PARACON countries
		Reached		35 out of 44 countries (79.5%)
3	Education Platform certified users	Target	2000	3500
		Reached	3177	3538

The outputs focus on the outcome of countries developing and implementing national rabies control strategies. As a transboundary disease, rabies control is facilitated when neighbouring countries share the same disease control framework. The SARE leads countries through a set of logical steps towards control and subsequent elimination of the disease. The education platform and in-country capacity building leads to sufficiently trained professionals being available in the human health, animal health and education sectors.

GARC, USA has indicated its ongoing financial support to ARC in 2018 to deliver these programmatic goals. Despite this support, the Trustees acknowledge the limited financial support ARC received from other sources and the need to widen its pool of donors to ensure it is not solely dependent upon its sister charity in 2017, to deliver its mission.

ALLIANCE FOR RABIES CONTROL
(A company limited by guarantee)

Report of the Trustees for the year ended 31 December 2017

The Trustees view the limited number of financial supporters as the principal risk that the Charity faces. A secondary risk identified is ARC's reliance upon a small number of dedicated staff to delivery its activities.

Plans for future periods

The 2018 plan envisions a continuation of 2017 programmatic activities focusing on global advocacy, communications and support for regional networks. It will seek to further strengthen its educational activities in endemic country settings.

At the regional level, ARC will continue to support the capacity building efforts of the PARACON network through the development of tools to assist national governments. ARC has been approached to take on the coordination the existing MEEREB (Middle/East) network. Discussions are underway to extend the networks to cover the other endemic regions of the world, Asia and Eurasia/Middle East.

Statement of Financial Activities

The statement of financial activities shows incoming resources for the year of £83,345 (2016: £55,525), resources expended of £108,489 (2016 £47,889) and a deficit of £25,144 (2016: £13,849). With the limited income, the Trustees are alert to the need to review revenue and expenditure 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 31st December 2017, the charity had unrestricted reserves of £5,614. However this was a temporary decline, with \$30K of income received from the Global Alliance for Rabies Control USA in early 2018. The Trustees will further review the reserve policy in light of its current commitments and will ensure that the reserve is set aside, so it does not drop below the agreement amount.

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.

ALLIANCE FOR RABIES CONTROL
(A company limited by guarantee)

Report of the Trustees for the year ended 31 December 2017

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 5 June 2018 and signed on their behalf by:

.....
Name:

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF ALLIANCE FOR RABIES CONTROL FOR THE YEAR ENDED 31 DECEMBER 2017

I report on the accounts of the charity for the year ended 31 December 2017, which are set out on pages 10 to 18.

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 Regulations

have 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
(A company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDING 31 DECEMBER 2017

(Including an Income and Expenditure account)

	Note	Unrestricted Funds 2017 £	Restricted Funds 2017 £	Total Funds 2017 £	Unrestricted Funds 2016 £	Restricted Funds 2016 £	Total Funds 2016 £
Income and endowments from:							
Donations and legacies	4	83,345	-	83,345	55,525	-	55,525
Total Income		83,345	-	83,345	55,525	-	55,525
Expenditure on:							
Raising funds							
Raising donations & legacies	5	198	-	198	908	-	908
Charitable activities	6	104,001	2,657	106,658	54,580	13,000	67,580
Other	7	1,633	-	1,633	886	-	886
Total Expenditure		105,832	2,657	108,489	56,374	13,000	69,374
Net (expenditure)/income		(22,487)	(2,657)	(25,144)	(849)	(13,000)	(13,849)
Transfers between funds		-	-	-	-	-	-
Net movement in funds		(22,487)	(2,657)	(25,144)	(849)	(13,000)	(13,849)
Funds reconciliation							
Total Funds brought forward	12	28,101	2,657	30,758	28,950	15,657	44,607
Total Funds carried forward	12	5,614	-	5,614	28,101	2,657	30,758

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

All income and expenditure derive from continuing activities.

ALLIANCE FOR RABIES CONTROL
(A company limited by guarantee)

BALANCE SHEET AS AT 31 DECEMBER 2017

	Note	Total Funds 2017 £	Prior Year 2016 £
Current assets			
Cash at bank and in hand		8,846	33,694
Total current assets		8,846	33,694
Liabilities:			
Creditors falling due within one year	11	(3,232)	(2,936)
Net current assets		5,614	30,758
Net assets		5,614	30,758
 <i>The funds of the charity:</i>			
Unrestricted income funds	13	-	28,101
Restricted income funds	13	5,614	2,657
Total charity funds		5,614	30,758

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 2017 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 5 June 2018 and signed on their behalf by:

Name:

Name:

ALLIANCE FOR RABIES CONTROL
(A company limited by guarantee)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2017

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). No cash flow has been prepared as permitted in line with exemptions available under the FRS 102 SORP.

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

The charity's reserves have reduced from £30,758 to £5,614, however grant income has been received during 2018 which has again increased the reserves of the charity. The trustees therefore consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

(b) 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 12.

(c) 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.

ALLIANCE FOR RABIES CONTROL
(A company limited by guarantee)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2017

1. Accounting Policies (continued)

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.

(d) 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 (f) 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.

(e) 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.

(f) 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 9.

(g) 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.

(h) 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.

ALLIANCE FOR RABIES CONTROL
(A company limited by guarantee)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2017

(i) 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. The liability of each member in the event of winding up is limited to £1.

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 (2016: £nil). Expenses paid to the trustees in the year totalled £nil (2016: £nil). No trustee waived any expenses during the year (2016: nil).

During the year no trustee had any personal interest in any contract or transaction entered into by the charity (2016: 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 2017, the charity received donations of £63,311 from Global Alliance for Rabies Control (2016: £50,890) which were unrestricted.

4. Income from donations and legacies

	2017	2016
	£	£
Donations	83,345	55,525
	<u>83,345</u>	<u>55,525</u>

ALLIANCE FOR RABIES CONTROL
(A company limited by guarantee)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2017

5. Raising funds – expenditure on raising donations and legacies

	Direct Costs £	Support Costs £	Total 2017 £	Total 2016 £
Expenditure on raising donations	198	-	198	908
	<u>198</u>	<u>-</u>	<u>198</u>	<u>908</u>

6. Analysis of expenditure on charitable activities

	2017 £	2016 £
Bank charges	1,515	2,792
Legal and professional fees	420	97
Wages	94,859	53,194
Staff expenses	372	4,518
Miscellaneous	-	800
Accountancy services	4,860	4,281
Advertising	600	-
Insurance	413	-
Subscriptions	190	-
Travelling	1,375	-
Governance costs (note 8)	2,054	1,898
	<u>106,658</u>	<u>67,580</u>

7. Other expenses

	2017 £	2016 £
Loss on foreign exchange	1,633	886
	<u>1,633</u>	<u>886</u>

8. Governance costs

	2017 £	2016 £
Independent examiners' remuneration	2,054	1,898
	<u>2,054</u>	<u>1,898</u>

ALLIANCE FOR RABIES CONTROL
(A company limited by guarantee)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2017

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

	2017	2016
	£	£
Salaries and wages	90,166	47,883
Employers Pension	305	-
Social security costs	4,388	5,311
Total staff costs	<u>94,859</u>	<u>53,194</u>
Key Management Personnel Remuneration	<u>94,859</u>	<u>53,194</u>

No employees had employee benefits in excess of £60,000 (2016: £Nil).

	2017	2016
	No.	No.
The average weekly number of persons, by headcount, employed by the charity during the year was:	<u>2</u>	<u>1</u>

10. Net income/(expenditure) for the year

	2017	2016
	£	£
This is stated after charging:		
Independent Examiners' remuneration	2,054	1,898

11. Creditors: amounts falling due within one year

	2017	2016
	£	£
Trade creditors	1,086	1,266
Accruals and other creditors	2,146	1,670
	<u>3,232</u>	<u>2,936</u>

ALLIANCE FOR RABIES CONTROL
(A company limited by guarantee)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2017

12. Analysis of charitable funds

Analysis of Fund movements	2015 Balance b/fwd £	Income £	Expenditure £	Transfers £	(Gains)/ Losses £	2016 Fund c/fwd £
Unrestricted funds						
General funds	28,950	55,525	56,374	-	-	28,101
Total unrestricted funds	28,950	55,525	56,374	-	-	28,101
Restricted funds						
World Rabies Day	1,657	-	-	-	-	1,657
Partners for Rabies Prevention	14,000	-	13,000	-	-	1,000
Total restricted funds	15,657	-	13,000	-	-	2,657
TOTAL FUNDS	44,607	55,525	69,374	-	-	30,758
Analysis of Fund movements	2016 Balance b/fwd £	Income £	Expenditure £	Transfers £	(Gains)/ Losses £	2017 Fund c/fwd £
Unrestricted funds						
General funds	28,101	83,345	105,832	-	-	5,614
Total unrestricted funds	28,101	83,345	105,832	-	-	5,614
Restricted funds						
World Rabies Day	1,657	-	1,657	-	-	-
Partners for Rabies Prevention	1,000	-	1,000	-	-	-
Total restricted funds	2,657	-	2,657	-	-	-
TOTAL FUNDS	30,758	83,345	108,489	-	-	5,614

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.

ALLIANCE FOR RABIES CONTROL
(A company limited by guarantee)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2017

13. Net assets over funds

31 December 2016	Unrestricted Funds	Restricted Funds	Total 2016
	£	£	£
Cash at bank and in hand	31,037	2,657	33,694
Creditors: amounts falling due within one year	(2,936)	-	(2,936)
	<u>28,101</u>	<u>2,657</u>	<u>30,758</u>
31 December 2017	Unrestricted Funds	Restricted Funds	Total 2017
	£	£	£
Cash at bank and in hand	8,846	-	8,846
Creditors: amounts falling due within one year	(3,232)	-	(3,232)
	<u>5,614</u>	<u>-</u>	<u>5,614</u>