

**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 2018**

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

**REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018**

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**ALLIANCE FOR RABIES CONTROL  
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**REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018**

**REFERENCE AND ADMINISTRATIVE INFORMATION**

<b>Trustees</b>	Mr Michael James Baker Dr Sira Abdul Rahman Prof Louis Hendrik Nel (CEO) Mr Guy Semmens (Appointed 05/06/2018)
<b>Registered Office</b>	168 Bath Street Glasgow G2 4TP
<b>Charity Number</b>	SC037112
<b>Company Number</b>	SC294770
<b>Independent Examiners</b>	Wylie & Bisset LLP Chartered Accountants 168 Bath Street Glasgow G2 4TP
<b>Bankers</b>	HSBC 118 Princes Street Edinburgh Scotland EH2 4AA

**ALLIANCE FOR RABIES CONTROL**  
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**Report of the Trustees for the year ended 31 December 2018**

The Trustees present their annual report and financial statements of the charity for the year ended 31 December 2018.

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 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. ARC is currently recruiting additional Trustees to join the Board of Directors. Mr Guy Semmens was appointed as a Trustee on the 5<sup>th</sup> June 2018.

- **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.

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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 the Middle East/Eastern Europe and with the Global Alliance for Rabies Control, USA on global advocacy/communication efforts and the development and delivery of regional activities across Asia. 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 2018 ARC activities focused on global coordination and communications and the development and expansion of the regional networks.

As a disease which requires inter-sectoral collaboration, coordination is central to all ARC activities. 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. The regional network activities were strengthened and extended to cover Asia and the Middle East/Eastern Europe.

**1. Global Coordination**

**A. United Against Rabies**

Working alongside the WHO, OIE, UNFAO, ARC developed a comprehensive 'United Against Rabies' Global Strategic Plan. The plan was formally launched on World Rabies Day 2017 however the complete plan was only published in June 2018, following additional work. <https://rabiesalliance.org/resource/zero-30-global-strategic-plan-end-human-deaths-dog-mediated-rabies-2030>

The plan anticipates a three-phased approach to elimination with Phase 1 (2018-2020) focusing on preparing and improving tools and structures to catalyse action. To operationalise the plan a resource mobilization campaign is underway by the United Against Rabies collaboration.

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**Report of the Trustees for the year ended 31 December 2018**

**B. Partners for Rabies Prevention (PRP) - International Stakeholder community**

The Partners for Rabies Prevention (PRP) community consists 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 2018 meeting hosted by UBS Optimus Foundation, focused on introducing the United Against Rabies Global Strategic Plan to the international rabies stakeholder community, represented by the Partners for Rabies Prevention group.

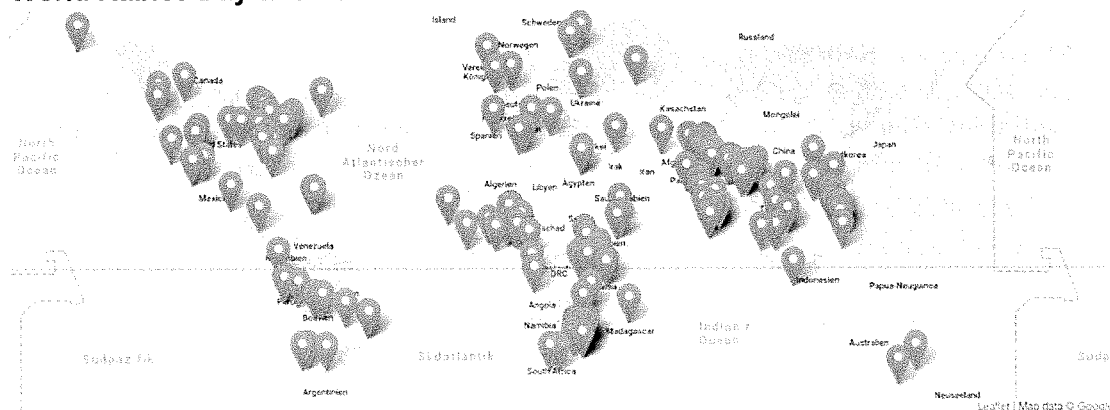
The Strategic Plan sets out the case that the disease can be addressed right now and puts countries at the centre of the plan, with the United Against Rabies group acting as a catalytic engine to support countries with best practice, coordinated responses and capacity building to work towards zero human deaths by 2030 from dog rabies. The plan includes a theory of change, log frame, and budget, divided into implementation phases.

In addition to the detailed discussions on the major activities of the Global Strategic Plan, recent developments were presented. This included updates to the PEP guidance, GAVI learning agenda and an update on the Global Atlas, a mapping exercise of rabies projects across the world.

**2. Communication Activities**

The team coordinates World Rabies Day, an international education and awareness day. The theme for 2018 was 'Rabies: Share the message. Save a life!'. 197 World Rabies Day events were registered across 62 countries, comparable to the 56 countries in 2017. Given ARC is only able to capture the events reported to the organisation, this represents an under reporting of the true activity.

**A. World Rabies Day Events 2018**



Google Analytics indicated 11,577 downloads from the GARC website between Aug. 1<sup>st</sup> and Nov. 13<sup>th</sup>. Over 3,700 people downloaded at least one World Rabies Day logo, almost double last year's number. Modifiable education posters were provided for the second year, resulting in 662 posters were downloaded.

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**B. The End Rabies Now (ERN) campaign**

With the launch of the Global Strategic Plan endorsed by the major international institutions and stakeholders, the End Rabies Now campaign achieved its goal to secure institutional commitment to zero human deaths by 2030. However, the ERN continues to grow with additional partners coming on board and a visible increase in social media activity including 'reactions' (likes, shares, comments, tagging) on the ERN Facebook page and it doubled its 'reach' through its Twitter followers and the mentions it received. In light of the above, ARC will undertake a review of the campaign in 2019 to examine whether it should be extended.

**Regional Networks**

**A. PARACON - African Rabies Control network**

The ARC team worked with its sister charity, GARC, South Africa to support the Pan-African Rabies Control Network (PARACON). The PARACON network meeting was held in South Africa from 12 – 14 September 2018 as a joint meeting with the World Health Organisation. The meeting was attended by a total of 27 country representatives (representing 26 African countries or territories) from the human and animal health sectors in sub-Saharan Africa as well as 36 international subject-matter experts that facilitated the meeting and its various breakout groups and workshops.

The principle themes included: i) Dissemination of the new Strategic Advisory Group of Experts (SAGE) recommendations on human rabies immunization; ii) Discussion on the results of the studies under the GAVI Learning Agenda on rabies; iii) Dissemination and training on the use of rabies control tools developed by the ARC and its sister organisations; iv) Promotion and lessons learnt from country-level progress; v) Assessment of the needs and next steps to reach the 'ZERO BY 30' goal.

**B. ARACON – Asian Rabies Control Network**

In 2018, ARC also collaborated with GARC (US) on the inaugural Asian Rabies Control Network (ARACON) which united governments from 13 countries to address rabies control. ARACON unites scientific expertise with planning and practical support to assist Asian governments and other decision-makers to commit to improved rabies control and elimination programs within the region.

One aim of ARACON is to standardize national rabies control and elimination strategies across the region to help demonstrate progress against this transboundary disease. This regional approach relies on the use of specially-developed tools and resources. The main planning and evaluation tool is the Stepwise Approach towards Rabies Elimination (SARE) assessment, conducted by national representatives at regional network or in-country workshops. The SARE provides measurable steps, designed as a logical flow of activities, to progress towards freedom from dog-transmitted rabies.

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**ARACON – Asian Rabies Control Network (continued)**

An output of the SARE assessment is a tailored work plan, developed by the national authorities, which prioritises each of the required activities to achieve freedom from canine rabies, and also indicates where they require additional assistance to facilitate these efforts. Information, Education and Communication (IEC) was identified by the majority of the national governments as a key need. Based upon their detailed analysis, ARC is seeking to mobilise resources to develop country specific IEC materials, for the region.

**A. MERACON - Middle East, Eastern Europe, Central Asia and North Africa Rabies Control Network**

The Middle East, Eastern Europe, Central Asia and North Africa Rabies Control Network (MERACON) was formed in 2018, taking over and transforming the MEEREB network of countries. The coordination of the network has been transferred to GARC, with support from ARC and the continued participation from Fondation Merieux. MERACON will build on the substantial efforts of the MEEREB network over the last few years and will continue to develop collaboration and support capacity building at the country and regional level.

MERACON unites scientific expertise with planning and practical support to assist Middle East, Eastern Europe, Central Asia and North African governments and other decision-makers to commit to improved rabies control and elimination programmes within the region.

**Integrated Approach**

In addition to these network based activities, the ARC team has worked to strengthen its capacity building tools (SARE) and educational products, available to support national governments within the regional networks. ARC has developed an integrated approach to support national governments with a suite of tools and training to strengthening capacity building. The first step is to undertake a Stepwise Approach towards Rabies Elimination (SARE) assessment.

In-country SARE assessments were undertaken in 9 countries in 2018. During these workshops, the SARE tool was used to determine the country's progress, while the Practical Workplan towards Rabies Elimination (PWARE) component was used to develop unique workplans for each of the countries. In addition to in-country workshops, the SARE assessment also played an integral part in of the 2018 PARACON, ARACON and the 4<sup>th</sup> MEEREB meetings. Over the course of the three meetings, country representatives from 26 (PARACON), 13 (ARACON) and 12 (MEEREB) rabies-endemic countries were introduced to the SARE assessment and its associated outputs.



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**Achievements and Performance**

ARC secured £88,565 donations from its sister charity, the Global Alliance for Rabies Control, USA to support its projects and activities in 2018.

ARC established a set of key performance indicators (KPIs) to measure outputs across its programmatic activities since 2016.

KPI	Description of outputs	Baseline	12 months	12 months
			Dec 2017	Dec 2018
1	Press coverage (total, incl. print, broadcast, digital, blogs) – popular media and scientific press	Target	150	150
		Reached	206	141
2	ERN Campaign – ERN exposures (site visitors and social media community likes/followers)	Target	15,000	16,000
		Reached	15,882	7,278
3	ERN Campaign - 129 supporters (partners and endorsers).	Target	20	110
		Reached	99	129

Project name: Networks and Tools				
KPI	Description of outputs	Baseline	December 2017	December 2018
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	Launch and Integrated MEEREB Network
		Reached	1. Network design and approach incorporated into MEEREB network. 2. Will launch Asian Network in 2018.	1. Asian Network launched 2. MEEREB integrated into regional network activities as MERACON.
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%)	
		Target		Conduct SARE in new regional networks
		Reached		Completed
3	Education Platform certified users	Target	3500	4500
		Reached	3538	5055

GARC, USA has indicated its ongoing financial support to ARC in 2019 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 2019, to deliver its mission.

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**Report of the Trustees for the year ended 31 December 2018**

**Achievements and Performance (continued)**

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 2019 plan envisions a continuation of 2018 programmatic activities focusing on global advocacy, communications and support for regional networks.

At the regional level, ARC will continue to support the capacity building efforts of national governments through the regional networks. It will seek to further strengthen its educational activities in endemic country settings and work with partners on activities of shared concern which impact rabies control and delivery across the world.

**Statement of Financial Activities**

The statement of financial activities shows incoming resources for the year of £136,927 (2017: £83,345), resources expended of £97,439 (2017: £108,489) and a surplus of £39,488 (2017: deficit £25,144). 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. In light of the increased liabilities that ARC faces including termination pay for staff, a commitment was made to increase the reserves from £7,000 to £30,000 by your end of 2018. At 31<sup>st</sup> December 2018, the charity had unrestricted reserves of £45,102.

**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**  
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**Report of the Trustees for the year ended 31 December 2018**

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 and signed on their behalf by:



Name: MICHAEL BAKER

Date: 5<sup>th</sup> September 2019

## **INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF ALLIANCE FOR RABIES CONTROL FOR THE YEAR ENDED 31 DECEMBER 2018**

I report on the accounts of the charity for the year ended 31 December 2018, which are set out on pages 11 to 19.

### **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.

*J Simpson*

Jenny Simpson BSc Hons FCA DChA

**Wylie & Bisset LLP**

**Chartered Accountants**

168 Bath Street

Glasgow

G2 4TP

Date: *16 September 2019*

**ALLIANCE FOR RABIES CONTROL**  
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**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDING 31 DECEMBER 2018**

(Including an Income and Expenditure account)

	Note	Unrestricted Funds 2018 £	Restricted Funds 2018 £	Total Funds 2018 £	Unrestricted Funds 2017 £	Restricted Funds 2017 £	Total Funds 2017 £
<b>Income and endowments from:</b>							
Donations and legacies	4	136,653	-	136,653	83,345	-	83,345
Other income	5	274	-	274	-	-	-
<b>Total Income</b>		<b>136,927</b>	<b>-</b>	<b>136,927</b>	<b>83,345</b>	<b>-</b>	<b>83,345</b>
<b>Expenditure on:</b>							
Raising funds							
Raising donations & legacies	6	234	-	234	198	-	198
Charitable activities	7	97,205	-	97,205	104,001	2,657	106,658
Other	8	-	-	-	1,633	-	1,633
<b>Total Expenditure</b>		<b>97,439</b>	<b>-</b>	<b>97,439</b>	<b>105,832</b>	<b>2,657</b>	<b>108,489</b>
<b>Net (expenditure)/income</b>		<b>39,488</b>	<b>-</b>	<b>39,488</b>	<b>(22,487)</b>	<b>(2,657)</b>	<b>(25,144)</b>
Transfers between funds		-	-	-	-	-	-
<b>Net movement in funds</b>		<b>39,488</b>	<b>-</b>	<b>39,488</b>	<b>(22,487)</b>	<b>(2,657)</b>	<b>(25,144)</b>
<b>Funds reconciliation</b>							
Total Funds brought forward	13	5,614	-	5,614	28,101	2,657	30,758
<b>Total Funds carried forward</b>	13	<b>45,102</b>	<b>-</b>	<b>45,102</b>	<b>5,614</b>	<b>-</b>	<b>5,614</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 2018**

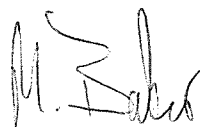
	Note	Total Funds 2018 £	Total Funds 2017 £
<b>Current assets</b>			
Cash at bank and in hand		50,617	8,846
<b>Total current assets</b>		<u>50,617</u>	<u>8,846</u>
<b>Liabilities:</b>			
Creditors falling due within one year	12	(5,515)	(3,232)
<b>Net current assets</b>		<u>45,102</u>	<u>5,614</u>
<b>Net assets</b>		<u><u>45,102</u></u>	<u><u>5,614</u></u>
 <i>The funds of the charity:</i>			
Unrestricted income funds	14	45,102	5,614
Restricted income funds	14	-	-
<b>Total charity funds</b>		<u><u>45,102</u></u>	<u><u>5,614</u></u>

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 2018 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 and signed on their behalf by:



Name: Michael Baker

Date: 5th September 2019

**ALLIANCE FOR RABIES CONTROL**  
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**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2018**

**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 financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The trustees consider that there are no material uncertainties about the charity'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 13.

**(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.

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**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2018**

**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.



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**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2018**

**1. Accounting Policies (continued)**

**(i) Employee Benefits**

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

**(i) Pension**

Employees of the charity are entitled to join a defined contribution pension scheme operated by NOWpensions. The employer contribution rate is 2%. The charity contribution is disclosed in note 10.

**(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.

**(k) 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.

**(l) 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 (2017: £nil). Expenses paid to the trustees in the year totalled £nil (2017: £nil). No trustee waived any expenses during the year (2017: nil).

During the year no trustee had any personal interest in any contract or transaction entered into by the charity (2017: none).

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**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2018**

**3. Related party transactions and trustees' expenses and remuneration (continued)**

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 £88,565 from Global Alliance for Rabies Control (2017: £63,111) which were unrestricted.

**4. Income from donations and legacies**

	2018 £	2017 £
Donations	136,653	83,345
	<u>136,653</u>	<u>83,345</u>

**5. Other incoming resources**

	2018 £	2017 £
Gain on foreign exchange	274	-
	<u>274</u>	<u>-</u>

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

	Direct Costs £	Support Costs £	Total 2018 £	Total 2017 £
Expenditure on raising donations	234	-	234	198
	<u>234</u>	<u>-</u>	<u>234</u>	<u>198</u>

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

	2018 £	2017 £
Bank charges	1,680	1,515
Legal and professional fees	202	420
Wages	81,953	94,859
Staff expenses	264	372
Miscellaneous	318	-
Bookkeeping services	3,865	4,860
Payroll services	741	-
Companies house fees	121	-
Advertising	1,500	600
Insurance	420	413
Subscriptions	190	190
Travelling	3,805	1,375
Governance costs (note 8)	2,146	2,054
	<u>97,205</u>	<u>106,658</u>

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**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2018**

<b>8. Other expenses</b>	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Loss on foreign exchange	-	1,633
	<u>-</u>	<u>1,633</u>

<b>9. Governance costs</b>	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Independent examiners' remuneration	2,146	2,054
	<u>2,146</u>	<u>2,054</u>

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

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Salaries and wages	75,725	90,166
Employers Pension	1,085	305
Social security costs	5,143	4,388
Total staff costs	<u>81,953</u>	<u>94,859</u>

Key Management Personnel Remuneration	<u>81,953</u>	<u>94,859</u>
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No employees had employee benefits in excess of £60,000 (2017: £60,000).

	<b>2018</b>	<b>2017</b>
	<b>No.</b>	<b>No.</b>
The average weekly number of persons, by headcount, employed by the charity during the year was:	<u>2</u>	<u>2</u>

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

This is stated after charging:	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Independent examiners' remuneration	<u>2,146</u>	<u>2,054</u>

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

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Trade creditors	62	1,086
Accruals and other creditors	5,453	2,146
	<u>5,515</u>	<u>3,232</u>

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**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2018**

**13. Analysis of charitable funds**

Analysis of Fund movements	2016 Balance b/fwd £	Income £	Expenditure £	Transfers £	2017 Fund c/fwd £
<b>Unrestricted funds</b>					
General funds	28,101	83,345	105,832	-	5,614
<b>Total unrestricted funds</b>	<b>28,101</b>	<b>83,345</b>	<b>105,832</b>	<b>-</b>	<b>5,614</b>
<b>Restricted funds</b>					
World Rabies Day	1,657	-	1,657	-	-
Partners for Rabies Prevention	1,000	-	1,000	-	-
<b>Total restricted funds</b>	<b>2,657</b>	<b>-</b>	<b>2,657</b>	<b>-</b>	<b>-</b>
<b>TOTAL FUNDS</b>	<b>30,758</b>	<b>83,345</b>	<b>108,489</b>	<b>-</b>	<b>5,614</b>
<b>Analysis of Fund movements</b>					
	2017 Balance b/fwd £	Income £	Expenditure £	Transfers £	2018 Fund c/fwd £
<b>Unrestricted funds</b>					
General funds	5,614	136,927	97,439	-	45,102
<b>Total unrestricted funds</b>	<b>5,614</b>	<b>136,927</b>	<b>97,439</b>	<b>-</b>	<b>45,102</b>
<b>Restricted funds</b>					
<b>Total restricted funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FUNDS</b>	<b>5,614</b>	<b>136,927</b>	<b>97,439</b>	<b>-</b>	<b>45,102</b>

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

b) The restricted funds last year comprise:

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 were grants received which had to be spent on the Partners for Rabies Prevention project.

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**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2018**

**14. Net assets over funds**

31 December 2017	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2017</b>
	£	£	£
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>

31 December 2018	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2018</b>
	£	£	£
Cash at bank and in hand	50,617	-	50,617
Creditors: amounts falling due within one year	(5,515)	-	(5,515)
	<u>45,102</u>	<u>-</u>	<u>45,102</u>

