

**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 2020**

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

**REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020**

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

**REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020**

**REFERENCE AND ADMINISTRATIVE INFORMATION**

<b>Trustees</b>	Mr Michael James Baker Dr Sira Abdul Rahman Prof Louis Hendrik Nel (CEO) Mr Guy Semmens
<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 (A company limited by guarantee)**

### **Report of the Trustees for the year ended 31 December 2020**

The Trustees present their annual report and financial statements of the charity for the year ended 31 December 2020.

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.

### **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.

- 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 once or twice 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 2020**

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 (GARC), USA on global advocacy/communication efforts and the development and delivery of regional activities across Asia. The Global Alliance for Rabies Control has a locally registered, non-profit, branch office in the Philippines. ARC benefits from financial and in-kind support from the Global Alliance for Rabies Control, USA to undertake its activities, including access to its 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 entirely preventable disease
- To advance national and local programs for rabies prevention and control

### **Projects and activities**

Developed by the United Against Rabies collaboration (GARC, WHO, FAO, OIE), the Global Strategic Plan to End Human Rabies Deaths sets out a strategic plan to deliver the goal of ending human deaths from dog-mediated rabies 2030.

The Plan included detailed objective-oriented strategies, projects and budgets to deliver the objectives. The Plan's Logic Framework articulated a common interpretation of the shared objectives which could be used to monitor progress and allocated responsibilities and activities across the four organizations.

Alongside colleagues from GARC, WHO, FAO and OIE, the ARC team co-authored the Global Strategic Plan. The Plan reflects our overriding vision to place countries and their communities at the centre of efforts to tackle the disease. They are the heart of this Plan, supported by coordinated, collaborative efforts to effectively deliver support.

The first, start-up phase of the Global Strategic Plan (up to 2020) anticipated a coordinated response to support a number of priority rabies endemic countries. This has not proceeded in a uniform manner as a result of the global health pandemic and an inability by the UAR collaboration to secure financial resources to deliver the Plan.

Despite these challenges, we have continued to focused our efforts on promoting collaboration and coordination to empower, enable and engage countries to save lives; we continue to offer our existing tools, networks, expertise and campaigns to catalyse action and help strengthen the foundation for rabies elimination at the national and community levels.

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

### **Report of the Trustees for the year ended 31 December 2020**

#### **Global Coordination**

##### **A. United Against Rabies (UAR) collaboration**

The three intergovernmental organisations of the United Against Rabies collaboration have created a United Against Rabies Forum to engage more broadly with civil society and the private sector. The 'Tripartite' comprises the two United Nations agencies (WHO and FAO) and the OIE. The OIE is an intergovernmental organization responsible for transparency in global animal disease and international animal health. ARC is actively supporting the Forum.

The two activities conceived and endorsed by the Alliance's Partners for Rabies Prevention community during the 2018 meeting held in London have now been transferred to the Forum to further strengthen buy-in and support.

##### *SISOT Development*

Over recent years, there has been a proliferation and duplication of tools to support rabies control, with no repository or standard assessment for identifying the best-suited tools for each country's needs. In response to this, we develop an evaluation matrix to objectively assess tools and highlight their applicability for differing needs. The Surveillance and Information Sharing Operational Toolkit for Rabies (SISOT-R) evaluation matrix has now been transferred to the Forum and we will continue to lead its development in 2021.

##### *Global Atlas*

The second activity is the development of a database of individual country-based programs, to improve knowledge of, and coordination of initiatives in specific geographic locations. This project has also been transferred to the Forum with the team continuing to play an active role in its development.

##### **B. End Rabies Now Campaign**

The team developed the End Rabies Now campaign in 2015 to secure the commitment of the WHO, FAO and OIE to the goal of zero human deaths by 2030. Having secured our goal and having subsequently developed the Global Strategic Plan to deliver on the goal, the platform was offered to the United Against Rabies coalition to coordinate communication efforts. However, due to international institutional restrictions, the offer was not taken up. In 2020, the team repurposed the platform to highlight individual champions, NGOs and community-based programmes leading the fight against rabies in endemic countries. In line with this approach, a new campaign is scheduled to be launched in 2021, which will celebrate among others the impact of the many individuals who have used our education platform and certification programmes to contribute to the prevention and elimination of rabies in their own communities and beyond.

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

### **Report of the Trustees for the year ended 31 December 2020**

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

The Partners for Rabies Prevention (PRP) comprises the major international rabies prevention groups including WHO/OIE collaborating centres, research institutes, animal welfare charities and representatives from vaccine manufacturers. The 2019 meeting was to be hosted at Fondation Merieux at the Center for Global Health, Les Pensières but has been postponed due to the Covid-19 pandemic.

Since its creation in 2007, the PRP has served as a unique opportunity for global stakeholders to not only coordinate and exchange information but also act as an informal network for face-to-face discussions. In light of this critical component of the PRP, the team decided to postpone the meeting until 2021 rather than host an online meeting.

#### **Communication Activities**

##### **A. World Rabies Day Events 2020**

The team created and continues to coordinate World Rabies Day, an international education and awareness day on the 28<sup>th</sup> September. The Theme for 2020 was 'End Rabies: collaborate, vaccinate.'

Despite the Covid-19 pandemic and the significant restrictions placed upon events and activities, the number of registered World Rabies Day events was 252, 12 more than in 2019. This is a major achievement, and represents an increase of 28% from 2018. As only events reported to the organization are captured in these figures, these figures underreport the total number of events. In terms of geographic distribution there was a decrease in the number of countries recording an event, from 65 countries participating in 2019 to 55 countries in 2020.

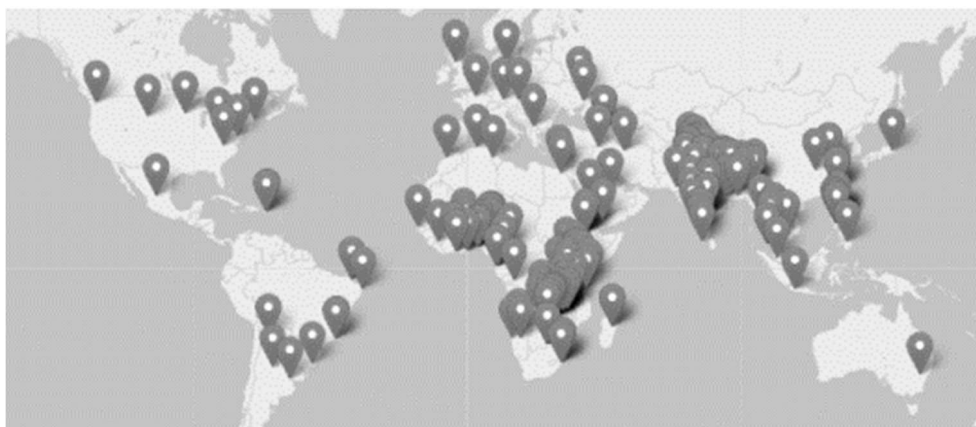


Image: 2020 World Rabies Day events

##### **World Rabies Day Resources (WRD)**

In line with previous years, the team updated WRD resource materials. In total, from July 1st - September 30th, there were 9,070 downloads of WRD resources such as logos, banners etc. This was a significant reduction on 2019 (21,802) downloads. Although an assumption, it is likely that Covid-19 restrictions around the world created a decline in the demand for materials to be used during physical rabies campaigns.

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

### **Report of the Trustees for the year ended 31 December 2020**

#### **World Rabies Day Resources (WRD)**

##### Media

As per previous years, there was widespread global media coverage on rabies during World Rabies Day. This included an opinion piece by Prof Louis Nel in The Conversation which was subsequently syndicated in a number of publications including WHO rabies bulletin: <https://theconversation.com/coping-with-covid-19-need-not-derail-progress-against-rabies-146925>

Social media activity throughout September 28th was also vibrant and far-reaching. As we have hoped, followers and page “likes” across both the Rabies Alliance and End Rabies Now Facebook and Twitter channels grew significantly on and around World Rabies Day. The reach of our Facebook content (the number of people who saw our content) was similar to that of 2019. There was an overall visible increase in the interactions and mentions, especially during the lead up to World Rabies Day and in the Awards public voting/results.

Twitter: GARC tweets, reactions, mentions and followers all increased during the month of September at a much higher pace than in other months. Between 14th September – 14th October 2020, we reached a total of 101,000 people. Between the months of January and August 2020, the average monthly reach was around 37,600 people. Both the Alliance the End Rabies Now accounts had higher reach and followers than in 2019.

##### Modifiable Posters

For the fourth year running, modifiable poster downloads were offered with the opportunity to add additional logos and photos of choice. Between 1<sup>st</sup> August and 13<sup>th</sup> November the modifiable posters were downloaded 504 times, compared to 373 times in 2019.

##### Regional Networks

In previous years, ARC provided programmatic support to its sister organisations to assist with the planning and delivery of the regional network activities. The work includes liaising with regional network partners across Europe. The three networks cover Asia (ARACON), Africa (PARACON) and Middle-East, Eastern Europe, North Africa and Central Asia (MERACON). However, following the Covid-19 outbreak, limited support was provided as the network coordination focused on online capacity building and technical training without any physical network meetings taking place.

#### **Achievements and Performance**

ARC secured £14,649 donations from its sister charity, the Global Alliance for Rabies Control, USA to support its projects and activities in 2020.

ARC established a set of key performance indicators (KPIs) to measure outputs across its programmatic activities since 2016. In 2019, following the launch of the Global Strategic Plan, a decision was made to revise the KPIs to be aligned with the Global Strategic Plan. An Annual Report on ARC and its sister organisation’s activities set out according to the Global Plan’s Logic Framework is available on the Rabies Alliance website:

[https://rabiesalliance.org/sites/default/files/annual-reports/2021-05/GARC-2019\\_report.pdf](https://rabiesalliance.org/sites/default/files/annual-reports/2021-05/GARC-2019_report.pdf)



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

### **Report of the Trustees for the year ended 31 December 2020**

#### **Risk**

The Charity has faced significant risks as a result of Covid-19, which are set out below. In addition, the Trustees remain cognizant of the risk posed by our small number of financial supporters to date.

#### **Impact of Covid-19**

Covid-19 has had a significant impact on the ability of the charity to carry out its mission. The public health crisis has resulted in a major diversion of existing health resources to focus on fighting the pandemic. This continues to be most acute in resource constrained environments where rabies is also endemic.

Despite the impact of Covid-19, ARC and its sister organisations have continued to provide technical support to national governments through webinars and online training. These efforts were much appreciated but it should be noted that the ultimate success of such initiatives was dependent on the quality of internet connections and the existing administrations and health systems. The team has also actively supported civil society not only by providing our tools to assist their community-based surveillance and education efforts, but also by providing training and continued logistical support. Nevertheless, a number of activities (such as field testing of new surveillance tools) which are dependent upon local government resources, had to be postponed.

The Covid-19 crisis has also significantly impacted ARC and its sister organisations to raise funds for its activities as we are overwhelmingly dependent upon grant funding to carry out activities. Given the Covid-19 situation across the rabies endemic world, it is not possible to secure funding for time-bound activities which are dependent upon national and local government partners. The hope is that the situation will improve in 2021 and that new opportunities to secure funding for the organization may be found. In response to these challenges, ARC has significantly reduced its activities and expenditure in 2020 and accordingly developed realistic forecasts for 2021.

The Trustees have acknowledged that the charity is overwhelmingly dependent upon its sister charity to deliver its mission and as such have secured a commitment from GARC USA to provide ongoing financial support to ARC in 2021 and 2022 to ensure that it remains a going concern.

#### **Plans for future periods**

The 2021 programmatic activities will focus on global advocacy, communications and providing support for civil society actors and governments across rabies endemic countries.

Continuation of the careful 2020 stewardship to ensure that the Charity can continue to best deliver its mission during the pandemic and be in a strong position to support countries as they seek to strengthening their health systems in the aftermath of the pandemic, is envisioned.

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

### **Report of the Trustees for the year ended 31 December 2020**

#### **Financial review**

The statement of financial activities shows incoming resources for the year of £16,108 (2019: £67,068), resources expended of £37,051 (2019: £85,743) and a deficit of £20,943 (2019: £18,675). 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 maintain reserves of £30,000. At 31st December 2020, the charity had unrestricted reserves of £5,484 therefore falling short of the target level.

#### **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 of the incoming resources and application of resources, including the income and expenditure, of the charity 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.


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 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.

**ALLIANCE FOR RABIES CONTROL**  
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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) 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:

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Name: Louis Hendrik Nel

Date: 15 June 2021

## **INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF ALLIANCE FOR RABIES CONTROL FOR THE YEAR ENDED 31 DECEMBER 2020**

I report on the accounts of the charity for the year ended 31 December 2020, 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.

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

Date: 21 June 2021

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

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDING 31 DECEMBER 2020**

(Including an Income and Expenditure account)

	Note	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Total Funds 2019 £
<b>Income and endowments from:</b>							
Donations and legacies	4	15,834	-	15,834	67,068	-	67,068
Other income	5	274	-	274	-	-	-
<b>Total Income</b>		16,108	-	16,108	67,068	-	67,068
<b>Expenditure on:</b>							
Raising funds							
Raising donations & legacies	6	216	-	216	231	-	231
Charitable activities	7	36,835	-	36,835	84,365	-	84,365
Other	8	-	-	-	1,147	-	1,147
<b>Total Expenditure</b>		37,051	-	37,051	85,743	-	85,743
<b>Net (expenditure)</b>		(20,943)	-	(20,943)	(18,675)	-	(18,675)
Transfers between funds		-	-	-	-	-	-
<b>Net movement in funds</b>		(20,943)	-	(20,943)	(18,675)	-	(18,675)
<b>Funds reconciliation</b>							
Total Funds brought forward	14	26,427	-	26,427	45,102	-	45,102
<b>Total Funds carried forward</b>	14	5,484	-	5,484	26,427	-	26,427

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 2020**

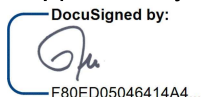
	<b>Note</b>	<b>Total Funds 2020</b>	<b>Total Funds 2019</b>
		<b>£</b>	<b>£</b>
<b>Current assets</b>			
Debtors	<b>12</b>	74	312
Cash at bank and in hand		8,077	29,114
<b>Total current assets</b>		<u>8,151</u>	<u>29,426</u>
<b>Liabilities:</b>			
Creditors falling due within one year	<b>13</b>	(2,667)	(2,999)
<b>Net current assets</b>		<u>5,484</u>	<u>26,427</u>
<b>Net assets</b>		<u><u>5,484</u></u>	<u><u>26,427</u></u>
<i>The funds of the charity:</i>			
Unrestricted income funds	<b>14</b>	5,484	26,427
Restricted income funds	<b>14</b>	-	-
<b>Total charity funds</b>		<u><u>5,484</u></u>	<u><u>26,427</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.

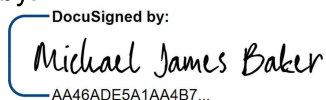
For the year ended 31 December 2020 the company was entitled to exemption under section 477 of the Companies Act 2006. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements of the Companies Act 2006.

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:

DocuSigned by:  
  
 F80ED05046414A4...

Name: Louis Hendrik Nel

DocuSigned by:  
  
 AA46ADE5A1AA4B7...

Name: Michael James Baker

Date: 15 June 2021

**Company No: SC294770**

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

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020**

**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), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

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

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 14.

**(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**  
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**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020**

**1. Accounting Policies (continued)**

**(c) Income recognition (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 2020**

### **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 NOW pensions. 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.

#### **(m) Judgements and key sources of estimation uncertainty**

In the application of the company's accounting policies, the Directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

### **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.

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**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020**

**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 (2019: £nil). Expenses paid to the trustees in the year totalled £nil (2019: £nil). No trustee waived any expenses during the year (2019: nil).

During the year no trustee had any personal interest in any contract or transaction entered into by the charity (2019: 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 2020, the charity received donations of £14,649 (2019: £61,333) from Global Alliance for Rabies Control which were unrestricted.

**4. Income from donations and legacies**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Donations	15,834	67,068
	<u>15,834</u>	<u>67,068</u>

**5. Other incoming resources**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Gain on foreign exchange	274	-
	<u>274</u>	<u>-</u>

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

	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>2019</b>	<b>2019</b>	<b>2019</b>
	<b>Direct</b>	<b>Support</b>	<b>Total</b>	<b>Direct</b>	<b>Support</b>	<b>Total</b>
	<b>Costs</b>	<b>Costs</b>	<b>£</b>	<b>Costs</b>	<b>Costs</b>	<b>£</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Expenditure on raising donations	216	-	216	231	-	231
	<u>216</u>	<u>-</u>	<u>216</u>	<u>231</u>	<u>-</u>	<u>231</u>

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**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020**

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

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Bank charges	111	1,357
Legal and professional fees	-	165
Wages	28,683	67,288
Bookkeeping services	3,954	4,164
Payroll services	917	641
Companies house fees	-	121
Insurance	442	368
Travelling	-	2,282
Advertising	429	300
Networking costs	-	5,447
Miscellaneous	121	-
Governance costs (note 9)	2,178	2,232
	<u>36,835</u>	<u>84,365</u>

**8. Other expenses**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Loss on foreign exchange	-	1,147
	<u>-</u>	<u>1,147</u>

**9. Governance costs**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Independent examiners' remuneration	2,178	2,232
	<u>2,178</u>	<u>2,232</u>

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

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Salaries and wages	26,944	62,442
Employers Pension	802	1,398
Social security costs	937	3,448
Total staff costs	<u>28,683</u>	<u>67,288</u>

Key Management Personnel Remuneration	<u>28,683</u>	<u>67,288</u>
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No employees had employee benefits in excess of £60,000 (2019: £Nil).

	<b>2020</b>	<b>2019</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>

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**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020**

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

	2020 £	2019 £
This is stated after charging:		
Independent examiners' remuneration	2,178	2,232

**12. Debtors**

	2020 £	2019 £
Prepayments	74	74
Other debtors	-	238
	74	312

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

	2020 £	2019 £
Trade creditors	97	623
Accruals and other creditors	2,570	2,376
	2,667	2,999

**14. Analysis of charitable funds**

Analysis of Fund movements	2018 Balance b/fwd £	Income £	Expenditure £	Transfers £	2019 Fund c/fwd £
<b>Unrestricted funds</b>					
General funds	45,102	67,068	(85,743)	-	26,427
<b>Total unrestricted funds</b>	45,102	67,068	(85,743)	-	26,427
<b>Restricted funds</b>	-	-	-	-	-
<b>Total restricted funds</b>	-	-	-	-	-
<b>TOTAL FUNDS</b>	45,102	67,098	(85,743)	-	26,427

Analysis of Fund movements	2019 Balance b/fwd £	Income £	Expenditure £	Transfers £	2020 Fund c/fwd £
<b>Unrestricted funds</b>					
General funds	26,427	16,108	(37,051)	-	5,484
<b>Total unrestricted funds</b>	26,427	16,108	(37,051)	-	5,484
<b>Restricted funds</b>	-	-	-	-	-
<b>Total restricted funds</b>	-	-	-	-	-
<b>TOTAL FUNDS</b>	26,427	16,108	(37,051)	-	5,484

**ALLIANCE FOR RABIES CONTROL**  
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**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020**

**14. Analysis of charitable funds (continued)**

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

**15. Net assets over funds**

**2019**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2019 £</b>
Debtors	312	-	312
Cash at bank and in hand	29,114	-	29,114
Current liabilities	(2,999)	-	(2,999)
	<u>26,427</u>	<u>-</u>	<u>26,427</u>

**2020**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2020 £</b>
Debtors	74	-	74
Cash at bank and in hand	8,077	-	8,077
Current liabilities	(2,667)	-	(2,667)
	<u>5,484</u>	<u>-</u>	<u>5,484</u>