

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 2021

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REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

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ALLIANCE FOR RABIES CONTROL
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REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees	Mr Michael James Baker Dr Sira Abdul Rahman Prof Louis Hendrik Nel (CEO) Mr Guy Semmens
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 2021

The Trustees present their annual report and financial statements of the charity for the year ended 31 December 2021.

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 (FRS 102) (effective 1 January 2019).

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.

- 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 2021

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

Background

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

Launched in 2018, 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 been delivered due to limited resource mobilization pre-pandemic, competing priorities amongst the international member-state institutions and most critically the global COVID-19 pandemic.

The Global Plan placed countries and their communities at the centre of efforts to tackle the disease, supported by coordinated, collaborative efforts to effectively deliver support. However, these countries have been overwhelmed by the COVID-19 pandemic, with their weak health systems unable to cope and the human and financial resources relocated from rabies control to fight the pandemic. Despite these challenges, we have redoubled efforts to promote collaboration to ensure an effective use of resources and support front-line communities fighting the disease.

We made a number of adjustments to our programmatic activities, alongside plans to mitigate financial risk. ARC's has always made its resources and tools free and available to all, to encourage take-up and use of its resources by all parties. This One Health approach is essential to break down silos and improve coordination and collaboration across government departments (human and animal health), civil society and the private sector.

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Report of the Trustees for the year ended 31 December 2021

Objectives and Activities (continued)

As part our response, we explored how we could deliver additional online activities with our sister organisations and partners. Our national planning workshops (SARE) have been redesigned to allow delivery through virtual or hybrid meetings formats. The revision of this multi-day workshop whose output is a national rabies action plans allowed us to continue to support country-led efforts, despite stringent global travel restrictions imposed during the Covid-19 pandemic.

Despite the reallocation of public and animal health staff away from front-line rabies control activities during the pandemic, we were delighted to witness the ongoing and growing demand for the tools and education materials developed to support rabies control and elimination.

Throughout the pandemic, community-led, civil society organisations continued to support rabies control efforts in rabies endemic countries across Africa and Asia. In light of this, and in response to requests for support, we focused our efforts on assist these groups by deploying our tools and resources and assist their efforts.

Achievements and Performance

Global Coordination

With the creation of the United Against Rabies Forum coordinated by the two United Nations agencies (WHO and FAO) and the OIE, ARC has taken a step back from leading international coordination efforts through the Partners for Rabies Prevention initiative, to support the member-state institutions coordination efforts through the Forum.

Work was ongoing in 2021 on the Surveillance and Information Sharing Operational Toolkit for Rabies (SISOT-R) evaluation matrix which has been designed to objectively assess rabies tools and highlight their applicability for differing needs and the Global Atlas. The Global Atlas is a database of individual country-based programs.

The pandemic meant that the Partners for Rabies Prevention (PRP) stakeholder meeting was again postponed. ARC will continue to work with the United Against Rabies Forum to align and coordinate initiatives and Fondation Merieux confirmed that they are willing to host the meeting at the Center for Global Health in 2022.

End Rabies Now Campaign

The End Rabies Now platform was repurposed to support individual champions, NGOs and community-based organisations leading the fight against rabies in rabies endemic countries. The platform has over 200 civil society partners and the team is working to support them with tools and educational materials.

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Report of the Trustees for the year ended 31 December 2021

Achievements and Performance (continued)

Communication Activities

A. World Rabies Day Events 2021

The team created and continues to coordinate World Rabies Day, an international education and awareness day on the 28th September and set the theme of 'Rabies: Facts, and not Fear in 2021. This was selected as global COVID-19 pandemic has raised many doubts and misconceptions about diseases, their spread and about vaccination in general. For that reason, the theme focused on sharing facts about rabies, and not spreading fear about the disease by relying on misinformation and myths.

Despite the Covid-19 pandemic and the significant restrictions placed upon physical events and activities, the number of registered World Rabies Day events was 271, 19 more than in 2020.

Year	2019	2020	2021
Number of events registered	240	252	271
Number of participating countries	65	55	59

Although events came from 59 countries (compared to 55 in 2020) it is still lower than the pre-pandemic period.



These figures demonstrated that despite the pandemic and limited resources, communities and individual across the endemic world, continue to raise awareness of the disease and fight it in their local communities.

World Rabies Day Resources (WRD)

The World Rabies Day 2021 theme was announced on April 26, 2021. From April 26 to November 16, 2021, the website had 70,210 page views related to World Rabies Day. The World Rabies Day pages provide practical information to host events and links to education materials.

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Report of the Trustees for the year ended 31 December 2021

Achievements and Performance (continued)

World Rabies Day Resources (WRD)

Media and Outreach

As per previous years, there was widespread global media coverage on rabies during World Rabies Day. In 2021, as part of the online push, the team organised and participated in a number of Webinars with partners from civil society, national governments, the private sector and the philanthropic community. Selected highlights included:

Event	Date	Partner/s
Webinar: World Rabies Day: Celebrating Action to Maintain Momentum	6 September	Fondation Merieux
"In conversation with Dr Scott: Sharing Facts not Fear: Rabies: Facts not Fear Instagram Live interview	22 September	Bhima Thapa
Webinar: Rabies in the US: Facts, not Fear	24 September	USDA-Wildlife Services, US CDC, Bavarian Nordic
Webinar: World Rabies Day: A Neglected disease that can be prevented	28 September	Biogenesis Bago Mundo Sano
Rabies panel discussion	28 September	Vets Beyond Borders
Promote Kept Animals bill on social media	28 September	Battersea Dogs and Cats Home
World Rabies Day Awards 2021	28 September (shortlist) 3 November (winners)	Boehringer Ingelheim

As with previous years, social media significantly contributed towards the success of World Rabies Day in 2021. In particular, during the month of September various organizations, institutions, and individuals were active in posting their activities on social media which helped to reinforce the collaborative and participatory messages embedded within the ethos of WRD.

WRD was promoted across all our social media platforms (Facebook, Instagram, YouTube, LinkedIn, Twitter). However, we saw a decline in overall reach on our Twitter account in 2021 compared to 2020 comparing to growth in Facebook and Instagram reach.

Rabies Regional Networks

In previous years, ARC provided programmatic support to its sister organisation to assist them with the planning and delivery of the regional network activities.

The three rabies networks cover Asia (ARACON), Africa (PARACON) and Middle-East, Eastern Europe, North Africa and Central Asia (MERACON). However, for a second year running, the physical network meetings were postponed. Individual support was provided to the network members on a case-by-case basis.

Fundraising

ARC secured £41,924 in donations from its sister charity, the Global Alliance for Rabies Control, USA to support its projects and activities in 2021.

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Report of the Trustees for the year ended 31 December 2021

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

As with 2020, Covid-19 has had a significant impact on the ability of the charity to carry out its mission. The pandemic continues to be most acute in resource constrained environments where rabies is also endemic.

The Covid-19 crisis has also significantly impacted ARC and its sister organisations to raise funds for its activities as we are overwhelming 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.

ARC had anticipated that the situation would improve in 2021 however, it is now clear that it will not recover until mid-to-end 2022. Fortunately, ARC's sister charity has confirmed that it will provide ongoing financial support to ARC in 2022 and 2023 to ensure that it remains an ongoing concern.

ARC significantly reduced its expenditure in 2019 and will continued along the cautious path it set last year, with a focus on limiting expenditure, developing realistic forecasts and not replacing team members that depart from the organisation.

Plans for future periods

Despite the challenges, ARC remains ambitious. The 2022 programmatic activities will continue to build upon the existing set of activities, with a focus on global advocacy and education and providing support to civil society actors and governments across rabies endemic countries.

It is also seeking to strengthen its Board with the recruitment of at least one new Trustee in 2022.

Financial review

The statement of financial activities shows incoming resources for the year of £42,342 (2020: £16,108), resources expended of £34,455 (2020: £37,051) and a surplus of £7,887 (2020: deficit of £20,943). 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 2021, the charity had unrestricted reserves of £13,371 therefore falling short of the target level.

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Report of the Trustees for the year ended 31 December 2021

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 adequate 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.

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 2019) 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:

DocuSigned by:



Name: Louis Hendrik Nel

Date: 24 August 2022

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF ALLIANCE FOR RABIES CONTROL FOR THE YEAR ENDED 31 DECEMBER 2021

I report on the accounts of the charity for the year ended 31 December 2021, which are set out on pages 10 to 17.

Respective responsibilities of trustees and examiner

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

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

Basis of independent examiner's statement

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

Independent examiner's statement

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

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

DocuSigned by:



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

Date: 24 August 2022

ALLIANCE FOR RABIES CONTROL
(A company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDING 31 DECEMBER 2021

(Including an Income and Expenditure account)

	Note	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £
Income and endowments from:							
Donations and legacies	4	42,342	-	42,342	15,834	-	15,834
Other income	5	-	-	-	274	-	274
Total Income		42,342	-	42,342	16,108	-	16,108
Expenditure on:							
Raising funds							
Raising donations & legacies	6	216	-	216	216	-	216
Charitable activities	7	33,335	-	33,335	36,835	-	36,835
Other	8	904	-	904	-	-	-
Total Expenditure		34,455	-	34,455	37,051	-	37,051
Net income/(expenditure)		7,887	-	7,887	(20,943)	-	(20,943)
Transfers between funds		-	-	-	-	-	-
Net movement in funds		7,887	-	7,887	(20,943)	-	(20,943)
Funds reconciliation							
Total Funds brought forward	14	5,484	-	5,484	26,427	-	26,427
Total Funds carried forward	14	13,371	-	13,371	5,484	-	5,484

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 2021

	Note	Total Funds 2021 £	Total Funds 2020 £
Current assets			
Debtors	12	1,680	74
Cash at bank and in hand		15,680	8,077
Total current assets		<u>17,360</u>	<u>8,151</u>
Liabilities:			
Creditors falling due within one year	13	(3,989)	(2,667)
Net current assets		<u>13,371</u>	<u>5,484</u>
Net assets		<u><u>13,371</u></u>	<u><u>5,484</u></u>
The funds of the charity:			
Unrestricted income funds	14	13,371	5,484
Restricted income funds	14	-	-
Total charity funds		<u>13,371</u>	<u>5,484</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.

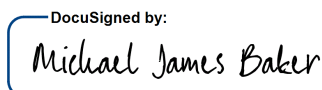
For the year ended 31 December 2021 the company was entitled to exemption under section 477 of the Companies Act 2006. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements of the Companies Act 2006.

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:

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 Name: Louis Hendrik Nel

DocuSigned by:

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 Name: Michael James Baker

Date: 24 August 2022

Company No: SC294770

ALLIANCE FOR RABIES CONTROL
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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

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) (effective 1 January 2019), 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.

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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

2. 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.

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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

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.

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 (2020: £nil). Expenses paid to the trustees in the year totalled £nil (2020: £nil). No trustee waived any expenses during the year (2020: nil).

During the year no trustee had any personal interest in any contract or transaction entered into by the charity (2020: none).

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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

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 2021, the charity received donations of £41,924 (2020: £14,649) from Global Alliance for Rabies Control which were unrestricted.

4. Income from donations and legacies

	2021	2020
	£	£
Donations	42,342	15,834
	<u>42,342</u>	<u>15,834</u>

5. Other incoming resources

	2021	2020
	£	£
Gain on foreign exchange	-	274
	<u>-</u>	<u>274</u>

6. Raising funds – expenditure on raising donations and legacies

	2021	2021	2021	2020	2020	2020
	Direct	Support	Total	Direct	Support	Total
	Costs	Costs	£	Costs	Costs	£
	£	£	£	£	£	£
Expenditure on raising donations	216	-	216	216	-	216
	<u>216</u>	<u>-</u>	<u>216</u>	<u>216</u>	<u>-</u>	<u>216</u>

7. Analysis of expenditure on charitable activities

	2021	2020
	£	£
Bank charges	190	111
Legal and professional fees	362	-
Wages	24,533	28,683
Bookkeeping services	4,038	3,954
Payroll services	828	917
Companies house fees	121	121
Insurance	478	442
Advertising	203	429
Subscriptions	180	-
Governance costs (note 9)	2,402	2,178
	<u>33,335</u>	<u>36,835</u>

8. Other expenses

	2021	2020
	£	£
Loss on foreign exchange	904	-
	<u>904</u>	<u>-</u>

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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

9. Governance costs

	2021	2020
	£	£
Independent examiners' remuneration	2,402	2,178
	<u>2,402</u>	<u>2,178</u>

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

	2021	2020
	£	£
Salaries and wages	24,000	26,944
Employers Pension	533	802
Social security costs	-	937
Total staff costs	<u>24,533</u>	<u>28,683</u>

Key Management Personnel Remuneration	<u>24,533</u>	<u>28,683</u>
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No employees had employee benefits in excess of £60,000 (2020: £Nil).

	2021	2020
	No.	No.
The average weekly number of persons, by headcount, employed by the charity during the year was:	<u>1</u>	<u>2</u>

11. Net income/(expenditure) for the year

	2021	2020
	£	£
This is stated after charging:		
Independent examiners' remuneration	<u>2,402</u>	<u>2,178</u>

12. Debtors

	2021	2020
	£	£
Prepayments	74	74
Other debtors	1,606	-
	<u>1,680</u>	<u>74</u>

13. Creditors: amounts falling due within one year

	2021	2020
	£	£
Trade creditors	1,153	97
Accruals and other creditors	2,836	2,570
	<u>3,989</u>	<u>2,667</u>

ALLIANCE FOR RABIES CONTROL
(A company limited by guarantee)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

14. Analysis of charitable funds

Analysis of Fund movements	2019 Balance b/fwd £	Income £	Expenditure £	Transfers £	2020 Fund c/fwd £
Unrestricted funds					
General funds	26,427	16,108	(37,051)	-	5,484
Total unrestricted funds	26,427	16,108	(37,051)	-	5,484
Restricted funds					
Total restricted funds	-	-	-	-	-
TOTAL FUNDS	26,427	16,108	(37,051)	-	5,484
Analysis of Fund movements	2020 Balance b/fwd £	Income £	Expenditure £	Transfers £	2021 Fund c/fwd £
Unrestricted funds					
General funds	5,484	42,342	(34,455)	-	13,371
Total unrestricted funds	5,484	42,342	(34,455)	-	13,371
Restricted funds					
Total restricted funds	-	-	-	-	-
TOTAL FUNDS	5,484	42,342	(34,455)	-	13,371

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

15. Net assets over funds

	Unrestricted Funds £	Restricted Funds £	Total 2020 £
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>
	Unrestricted Funds £	Restricted Funds £	Total 2021 £
Debtors	1,680	-	1,680
Cash at bank and in hand	15,680	-	15,680
Current liabilities	(3,989)	-	(3,989)
	<u>13,371</u>	<u>-</u>	<u>13,371</u>