

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 2016

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REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2016

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ALLIANCE FOR RABIES CONTROL
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REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2016

REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees	Mr Michael James Baker Dr Sira Abdul Rahman Prof Louis Hendrik Nel (CEO)
Principal & 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
Solicitors	Balfour & Manson LLP 54 – 66 Fredrick Street Edinburgh Scotland EH12 1LS

ALLIANCE FOR RABIES CONTROL
(A company limited by guarantee)

Report of the Trustees for the year ended 31 December 2016

The Trustees are pleased to present their report together with the financial statements of the charity for the year ended 31st December 2016.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) 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.

The legal and administrative information on page one forms part of this report.

Directors and Trustees

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

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

Directors	Professor Deborah Briggs	(resigned 11/07/16)
	Professor Sarah Louise Cleaveland	(resigned 11/07/16)
	Mr Kim Doyle	(resigned 28/10/16)
	Dr Julie Margaret Gallagher	(resigned 11/07/16)
	Dr Mary Karen Laurenson	(resigned 11/07/16)
	Professor Louis Nel	
	Dr Sira Abdul Rahman	
	Mr Michael James Baker	(appointed 24/10/16)

Professor Deborah Briggs, Professor Sarah Louise Cleaveland, Dr Julie Margaret Gallagher, Dr Mary Karen Laurenson resigned as directors on 11 July 2016 and Mr Kim Doyle resigned on 28 October 2016 as they had reached their term limits.

Structure, Governance and Management

- Governing Document

The organisation is a charitable company limited by guarantee, incorporated on 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.

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Report of the Trustees for the year ended 31 December 2016

Structure, Governance and Management (continued)

- 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.

Alliance for Rabies Control (ARC) is currently recruiting additional Trustees to join the Board of Directors. Mr Michael Baker bring extensive expertise in international NGO management to the organisation.

- 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 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.

ARC co-operates in the pursuit of its charitable objectives with two sister organisations, the Global Alliance for Rabies Control, USA and Global Alliance for Rabies Control, South Africa. ARC collaborates with the Global Alliance for Rabies Control, South Africa on the development and delivery of regional activities across Africa and with the Global Alliance for Rabies Control, USA on global advocacy and communication efforts.

ARC benefits from financial and in-kind support from the Global Alliance for Rabies Control, USA to undertake its activities. In addition, ARC benefits from access to the Global Alliance for Rabies Control, USA 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

**ALLIANCE FOR RABIES CONTROL
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Report of the Trustees for the year ended 31 December 2016

Achievements and Performance

The ARC secured two donations from its sister charity, the Global Alliance for Rabies Control, USA to support its projects and activities in 2016.

To measure progress, in 2016 ARC established a set of key performance indicators (KPIs) to measure outputs across its programmatic activities with a 24 month timeframe, to deliver a quantifiable outcome of securing support (financial and in-kind) for national rabies elimination.

Project name: Global Advocacy & Communications				
KPI	Description of outputs	Baseline	6 months	12 months
			June 2016	Dec 2016
1	Parliamentary activity – UK and European parliament – <i>Written questions, oral questions, resolutions, motions, committee inquiries, all-party group discussions</i>)	Target	At least 1 action	At least 2 actions
		Reached		2
2	\$2.5m raised in institutional funding for rabies control measures.	Target	0	\$700,000
		Reached		\$1.5m
3	Press coverage (total, incl. print, broadcast, digital, blogs) – popular media and scientific press	Target	5	100
		Reached		135
4	ERN Campaign - ERN exposures (site visitors and social media community likes/followers)	Target	1,250	2,500
		Reached	7,571	12,777
5	ERN Campaign - # supporters (partners and endorsers)	Target		14
		Reached		16

The End Rabies Now (ERN) campaign raised the profile of rabies control at the parliamentary level and secured a commitment from the European Commission's Directorate-General for International Cooperation and Development (DEVCO) to financially support a national rabies control programme in Africa. The DEVCO funds were allocated to an African rabies vaccine bank and to the Kenyan government (not to ARC). The Kenyan programme was developed using the SARE tool.

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Project name: Networks and Tools				
KPI	Description of outputs	Baseline	6 months	12 months December 2016
1	Inter-network collaboration between regional networks around the world in the form of: 1) standardized workshop materials; 2) Standardized Country Report templates; 3) Sharing of experience and lessons learnt	Target		Share materials with 1 network
		Reached		1. Materials and country templates shared with MEEREB network.
2	Assessment and support of countries through the implementation of the SARE, in order for all countries to reach Stage 2	Target	25% PARACON countries	50% PARACON countries
		Reached		The SARE assessment has been performed by 38/49 (78%) PARACON countries.
4	Education Platform certified users	Target	100	250
		Reached		2057
5	Use of Health-Econ models for improved advocacy and government ownership	Target		2 countries
		Reached		2 Mexico & Ethiopia

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

Although the organisation achieved the ambitious targets that it set for year end, a significant challenge remains in that it has not raised any significant new resources to support the Charity in 2017. GARC, USA has indicated its ongoing financial support to ARC in 2017 to deliver these programmatic goals. Nevertheless, the Trustees acknowledge the limited financial support ARC received from other sources and the need to widen its pool of donors to ensure it is not solely dependent upon its sister charity in 2017, to deliver its mission. The Trustees view the limited number of financial supporters as the principal risk that the Charity faces.

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Report of the Trustees for the year ended 31 December 2016

Projects and activities

The 2016 ARC activities focused on global advocacy and communications, and the development of a rabies control network for the African continent.

The advocacy activities are directed at prioritizing the disease with intermediary organisations involved in global health and agriculture such as the World Health Organisation (WHO) and the Food and Agriculture Organization of the United Nations (FAO) to help secure additional resources for national governments' rabies control programmes in rabies endemic regions of the world, protecting their citizens from the risk of the disease.

The communication activities raise awareness of the disease in endemic and non-endemic donor countries and provide educational information on appropriate health seeking behaviour for those living in rabies endemic regions. The African rabies control network was created to assist national and sub-national programs with capacity building support to strengthen the delivery of their rabies control programmes. Sub-Saharan African countries correspond to the highest per-person death rate in the world from rabies. The beneficiaries of these programmes are those living at risk of the disease within this region.

1. Global Advocacy and Communications

Under the global advocacy and communications, ARC undertook three activities: Coordination of the Partners for Rabies Prevention network, the End Rabies Now campaign and World Rabies Day.

Partners for Rabies Prevention (PRP) Network

In December 2015, the WHO hosted a Global Meeting to Eliminate Canine-mediated Human Rabies. The meeting was supported by the OIE, UNFAO and GARC, US. The outcome of the meeting was a global framework consisting of five pillars (socio-cultural, technical, organisation, political, resources) to deliver an end to human deaths from rabies by 2030.

To support this effort, the 2016 PRP network meeting set out how the group, as the leading international rabies stakeholders, could best support the Global Framework.

Pillar One (Socio-Cultural)

Under Pillar One the group explored how they could promote their own rabies related activities through press releases to increase media exposure for rabies around World Rabies Day (WRD). Representatives of industry described internal and external activities (company initiatives, social media, press releases) to promote WRD.

The ARC team worked with the PRP stakeholders throughout the year to generate awareness around **World Rabies Day**. 302 World Rabies Day events were registered across 58 countries, an increase from 56 countries in 2015. ARC is only able to capture the events reported to the organisation, which represents an under reporting of the true figure.

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World Rabies Day Events 2016



As part of the 2016 World Rabies Day events package, the team created modifiable educational posters to be adapted (addition of local logos, translations) and downloaded. In total, there were 562 posters created from 406 unique events. The initiative exceeded our target of 200 downloads and was used by numerous organisations which did not register an event with ARC.

The PRP group also discussed, under Pillar One, the development of other educational tools to support animal and human health workers based in endemic countries. These tools included the Rabies Educator Certificate, the Animal Handling and Vaccination Certificate and a further Community Coordinator for Rabies Certificate, to help individuals to become focal points for rabies in their communities. The courses are developed with the help of the PRP stakeholders.

Pillar Two (Technical)

The PRP group reviewed health-economic models developed to assist national decision making and help to make rabies a priority disease. The BioEcon model predicts the impact and cost of a control programme, whilst models developed for Latin America support country efforts in the final phase of rabies elimination. The CDC-developed RabiesEcon Model has been designed for policy and funding decision-making. GARC, USA supported the development of both the BioEcon and RabiesEcon Models.

The PRP group reviewed capacity building tools including the Stepwise Approach towards Rabies Elimination (SARE); the US CDC zoonotic disease prioritization tool and a Strategic Tool for Rabies Managers being developed with Pan-American Health Organization (PAHO).

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Pillar Two (Technical) (continued)

The ARC team subsequently worked with PRP members (WHO, OIE, FAO, US CDC) to substantially revise the SARE. The revision of the SARE included aligning it with the Global Framework for Rabies Elimination and simplifying the SARE to facilitate use by national governments.

Pillar Three (Organisational)

Updates were provided on the Pan-African Rabies Control Network (PARACON), Middle-East and Eastern Europe Rabies Expert Bureau (MEEREB) and the Association of Southeast Asian Nations ASEAN rabies control strategy. The key points from the discussion were: Efforts are needed to harmonise the approach across regions, and tools such as the SARE can do this. There has been enormous progress in phasing out Nerve Tissue Vaccine (NTV) across Asia. Country-to-country learning and support can be very valuable and there are clear benefits of networks, especially related to surveillance and advocacy.

Pillar Four & Five (Political and Resources)

The **End Rabies Now (ERN) campaign** was presented to the group and the campaign has been developed to increase the visibility of rabies and support public affairs efforts. It is a year round advocacy effort with celebrity endorsement, simple messaging and country specific information which supports all PRP partners' individual actions.

The ARC team has worked through the year on the campaign, which was formally launched in the House of Lords on 24th February 2016 with a stated goal to eliminate human deaths from canine-mediated rabies by 2030. The involvement of Lord Trees, a former President of the Royal College of Veterinary Surgeons, and Lord Crisp, a former Chief Executive of the National Health Service and also a member of the All-party Parliamentary Group on Global Health, represents the 'One Health' nature of the solution.

The campaign builds on the national prioritization results to impact policy and implementation, and to engage more governments, donors, professionals and networks to work towards the 2030 deadline.

1. PARACON - The African rabies control network

The ARC team worked with its sister charity, GARC, South Africa to support the Pan-African Rabies Control Network (PARACON). In particular, it worked with Europe-based partners to contribute to the network. The partners included academic institutions, international NGOs, multilateral institutions and private sector partners, including vaccine manufacturers.

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

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Report of the Trustees for the year ended 31 December 2016

Plans for future periods

The 2017 plan envisions a continuation of 2016 programmatic activities focusing on global advocacy, communications and support for regional networks. ARC has been invited to join the UN agencies, WHO and FAO to develop a united global plan to be completed by the end of 2017. The plan will serve as a basis to secure major support for rabies elimination across endemic countries. The activities and programmes developed by ARC will be included in the plan.

At the regional level, ARC will continue to support the capacity building efforts of the PARACON network through the development of tools to assist national governments. ARC will explore opportunities with Europe-based organisations to further engage in PARACON and support individual country needs.

Financial Review

The statement of financial activities on page 12 shows incoming resources for the year of £55,525 (2015: £52,899), resources expended of £69,374 (2015: £47,889) and a deficit of £13,849 (2015 surplus: £5,010). With the expected decline in income, the Trustees are alert to the need to review costs of the ongoing commitments to ensure a sufficient fund to meet ongoing commitments.

The Trustees policy on reserves is to retain sufficient funds to meet the cost of at least 12 months of ongoing commitments. This is estimated as £7,000. At 31st December 2016, the charity had unrestricted reserves of £28,101. This represents a decrease in reserves from an unrestricted reserve of £28,950 on 31st December 2015.

Trustees' responsibilities in relation to the financial statements

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

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the group and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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Report of the Trustees for the year ended 31 December 2016

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: Mr Michael James Baker

Date: 22 June 2017

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF ALLIANCE FOR RABIES CONTROL FOR THE YEAR ENDED 31 DECEMBER 2016

I report on the accounts of the charity for the year ended 31 December 2016, which are set out on pages 12 to 20.

Respective responsibilities of trustees and examiner

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

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

Basis of independent examiner's statement

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

Independent examiner's statement

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

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



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

Date: 26 September 2017

ALLIANCE FOR RABIES CONTROL
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STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDING 31 DECEMBER 2016

(Including an Income and Expenditure account)

	Note	Unrestricted Funds 2016 £	Restricted Funds 2016 £	Total Funds 2016 £	Unrestricted Funds 2015 £	Restricted Funds 2015 £	Total Funds 2015 £
Income and endowments from:							
Donations and legacies	4	55,525	-	55,525	52,669	-	52,669
Other	5	-	-	-	230	-	230
Total Income		55,525	-	55,525	52,899	-	52,899
Expenditure on:							
Raising funds							
Raising donations & legacies	6	908	-	908	216	-	216
Charitable activities	7	54,580	13,000	67,580	31,006	16,667	47,673
Other	8	886	-	886	-	-	-
Total Expenditure		56,374	13,000	69,374	31,222	16,667	47,889
Net (expenditure)/income		(849)	(13,000)	(13,849)	21,677	(16,667)	5,010
Transfers between funds							
Net movement in funds		(849)	(13,000)	(13,849)	21,677	(16,667)	5,010
Funds reconciliation							
Total Funds brought forward	13	28,950	15,657	44,607	7,273	32,324	39,597
Total Funds carried forward	13	28,101	2,657	30,758	28,950	15,657	44,607

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 2016

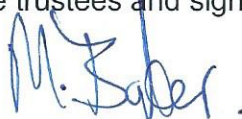
	Note	Total Funds 2016 £	Prior Year 2015 £
Current assets			
Cash at bank and in hand		33,694	47,583
Total current assets		<u>33,694</u>	<u>47,583</u>
Liabilities:			
Creditors falling due within one year	11	(2,936)	(2,976)
Net current assets		<u>30,758</u>	<u>44,607</u>
Net assets		<u><u>30,758</u></u>	<u><u>44,607</u></u>
 <i>The funds of the charity:</i>			
Restricted income funds	13	28,101	15,657
Unrestricted income funds	13	<u>2,657</u>	<u>28,950</u>
Total charity funds		<u><u>30,758</u></u>	<u><u>44,607</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.

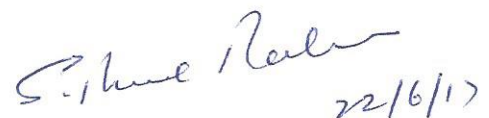
For the year ended 31 December 2016 the company was entitled to exemption under section 477 of the Companies Act 2006. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements of the Companies Act 2006.

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: Mr Michael James Baker



Name: Dr Sira Abdul Rahman

Date: 22 June 2017

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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2016

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

(b) Funds structure

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

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

Further details of each fund are disclosed in note 13.

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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2016

1. Accounting Policies (continued)

(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.

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 (g) below.

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

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

(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.

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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2016

(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.

(i) Financial instruments

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

(j) Taxation

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

(k) Foreign Exchange

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

2. Legal status of the company

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

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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2016

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 (2015: £nil). Expenses paid to the trustees in the year totalled £nil (2015: £nil). No trustee waived any expenses during the year (2015: nil).

During the year no trustee had any personal interest in any contract or transaction entered into by the charity (2015: 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 2016, the charity received donations of £50,890 from Global Alliance for Rabies Control (2015: £34,217) which were unrestricted.

4. Income from donations and legacies

	2016	2015
	£	£
Donations	55,525	52,669
	<u>55,525</u>	<u>52,669</u>

5. Other income

	2016	2015
	£	£
Gain on foreign exchange	-	230
	<u>-</u>	<u>230</u>

6. Raising funds – expenditure on raising donations and legacies

	Direct Costs £	Support Costs £	Total 2016 £	Total 2015 £
Expenditure on raising donations	908	-	908	216
	<u>908</u>	<u>-</u>	<u>908</u>	<u>216</u>

7. Analysis of expenditure on charitable activities

	2016	2015
	£	£
Bank charges	2,792	1,132
Legal and professional fees	97	329
Wages	53,194	40,006
Staff expenses	4,518	-
Miscellaneous	800	-
Accountancy services	4,281	3,864
Governance costs (note 9)	1,898	2,342
	<u>67,580</u>	<u>47,673</u>

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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2016

8. Other expenses

	2016 £	2015 £
Loss on foreign exchange	886	-
	<u>886</u>	<u>-</u>

9. Governance costs

	2016 £	2015 £
Independent examiners' remuneration	1,898	2,342
	<u>1,898</u>	<u>2,342</u>

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

	2016 £	2015 £
Salaries and wages	47,883	35,550
Social security costs	5,311	3,784
Total staff costs	<u>53,194</u>	<u>39,334</u>
Key Management Personnel Remuneration	<u>53,194</u>	<u>39,334</u>

No employees had employee benefits in excess of £60,000 (2015: £Nil).

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

11. Net income/(expenditure) for the year

This is stated after charging:	2016 £	2015 £
Independent Examiners' remuneration	1,898	1,868
FRS 102 restatement	-	474
	<u>-</u>	<u>474</u>

12. Creditors: amounts falling due within one year

	2016 £	2015 £
Trade creditors	1,266	966
Accruals	1,670	2,010
	<u>2,936</u>	<u>2,976</u>

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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2016

13. Analysis of charitable funds

Analysis of Fund movements	2014 Balance b/fwd £	Income £	Expenditure £	Transfers £	(Gains)/ Losses £	2015 Fund c/fwd £
Unrestricted funds						
General funds	7,273	52,899	31,222	-	-	28,950
Total unrestricted funds	7,273	52,899	31,222	-	-	28,950
Restricted fund						
World Rabies Day	8,324	-	6,667	-	-	1,657
Partners for Rabies Prevention	24,000	-	10,000	-	-	14,000
Total restricted funds	32,324	-	16,667	-	-	15,657
TOTAL FUNDS	39,597	52,899	47,889	-	-	44,607

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

- a) The unrestricted funds are available to be spent for any of the purposes of the charity.
- b) There are two restricted funds as follows:

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

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

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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2016

14. Net assets over funds

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

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