

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 2022

ALLIANCE FOR RABIES CONTROL
(A company limited by guarantee)

REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

	PAGE
Reference and Administrative information	1
Report of the Trustees	2 – 9
Independent Examiner's Report	10
Statement of Financial Activities	11
Balance Sheet	12
Notes to the Financial Statements	13 – 18

ALLIANCE FOR RABIES CONTROL
(A company limited by guarantee)

REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

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 2022

The Trustees present their annual report and financial statements of the charity for the year ended 31 December 2022.

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 2022

ARC co-operates in the pursuit of its charitable objectives with two sister organisations, the Global Alliance for Rabies Control, South Africa (GARC SA) and Global Alliance for Rabies Control, USA (GARC US). ARC collaborates with the (GARC SA) on the development and delivery of regional activities across Africa and the Middle East/Eastern Europe and with the (GARC US) on global advocacy/communication efforts and the development and delivery of regional activities across Asia. The GARC has a locally registered, non-profit, branch office in the Philippines. ARC benefits from financial and in-kind support from the GARC US 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

To deliver the goal of ending human deaths from dog-mediated rabies by 2030, the United Against Rabies collaboration (WHO, FAO, WOA, GARC) developed and published the Global Strategic Plan to End Human Rabies Deaths by 2030.

The Global Strategic Plan emphasizes the leadership role of the rabies endemic countries and their communities in tackling the disease. It highlights the need for coordinated support from the international community to avoid duplication of limited resources, and to strengthen intersectoral collaboration, in particular between Ministries of Agriculture and Health.

ARC sets out its activities in relation to this Global Strategic Plan. To support rabies endemic countries and communities, ARC makes available its resources and tools, and provides online and/or in-country training to support their deployment and use. Alongside this, ARC coordinates international education campaigns to raise awareness of this neglected disease.

As scarce resources were reallocated away from local rabies control efforts following the COVID-19 pandemic, ARC has redoubled efforts to support front-line communities fighting the disease

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

Report of the Trustees for the year ended 31 December 2022

Achievements and Performance

Global Coordination

Historically, ARC alongside its sister charity GARC, acted as an informal secretariat to coordinate international stakeholder engagement through the Partners for Rabies Prevention initiative. However, with the creation of the United Against Rabies Forum (UARF), coordinated by the two United Nations agencies (WHO and FAO) and the WOAHA, ARC is now focusing its coordination efforts on directly supporting rabies endemic countries and communities.

As part of this transition in 2022, ARC with its sister charity, hosted the 13th Partners for Rabies Prevention (PRP) meeting with Fondation Merieux and the United Against Rabies Forum (UARF) at Les Pensières Centre for Global Health, Veyrier-du-Lac, France 13-15 June 2022. In keeping with the goals of the Global Strategic Plan, the international rabies stakeholders reviewed the current global rabies situation following the COVID-19 pandemic, considered strategic questions relating to the future of the PRP and the UARF, and reviewed the activities of the three Working Groups and associated workstreams of the UARF,

As an outcome of the meeting, the PRP initiative will shift its focus from the international organisations to local community actors, with the PRP network drawing up, representing, and amplifying their voice. In doing so, it represents a shift from a top-down approach to a bottom-up approach with the PRP network seeking to engage the UN agencies and WOAHA to ensure that communities' views are being represented at the international level.

End Rabies Now Campaign

As part of this approach, the End Rabies Now (ERN) campaign serves as a platform to promote individual champions, NGOs and community-based organisations who are leading the fight against rabies. Throughout 2022, the ERN platform highlighted their activities and GARC offered its surveillance, planning, and education resources. These resources are provided without cost to support the strengthening of these local community actors, and in many cases, are customised and translated to the benefit of all.

In 2022, activities to promote individual champions included the Faces of Rabies Control and Elimination campaign (FORCE) where graduates of GARC's education certification programme share motivations and encouragements with the peers and the wider community. Over 130 people have shared their motivational messages and pictures as local rabies champions.

ALLIANCE FOR RABIES CONTROL

(A company limited by guarantee)

Report of the Trustees for the year ended 31 December 2022

Achievements and Performance (continued)

Regional Coordination - Rabies Regional Networks

In previous years, ARC provided programmatic support to its sister organisations to assist them with the planning and delivery of the regional network activities. These One Health rabies networks strengthen transboundary coordination between national governments and comprise representatives from both the Ministries of Health and Agriculture in rabies endemic countries.

The three rabies networks cover Asia (ARACON), Africa (PARACON) and Middle-East, Eastern Europe, North Africa and Central Asia (MERACON). However, for a third year running (as a result of the pandemic), the physical regional network meetings were postponed.

Global Awareness and Education Coordination - World Rabies Day

Theme

Since its creation in 2007, ARC with its sister charity, coordinate World Rabies Day. Every year, a theme is selected that is most relevant to the current situation and global trends for rabies and health in general.

The 2022 theme 'Rabies: One Health, Zero Deaths' focused on One Health, coupled with the reminder of the "Zero by 30" goal and the fact that dog-mediated human rabies elimination is possible. The messaging was intentionally positive to highlight and remind the global community that rabies elimination is possible, and a goal exists and that we stand united against this dreadful disease.

Events

While resources for controlling the disease at the community level have dwindled in the immediate post COVID-19 period, the continued support for World Rabies Day shows that local communities continue to experience the impact of the disease and use this day of action to raise awareness and promote educational messages.

Although ARC is only able to capture registered events, and as such the figures are an underrepresentation of the total number of events which take place each year, 2022 nevertheless saw an increase across the world and surpassed pre-pandemic levels.

ALLIANCE FOR RABIES CONTROL**(A company limited by guarantee)****Report of the Trustees for the year ended 31 December 2022****Achievements and Performance (continued)**

Year	2019	2020	2021	2022
Number of events registered	240	252	271	288
Number of participating countries	65	55	59	62

However, the number of participating countries was still below the pre-Covid-19 levels, although the representation across the rabies endemic world remains significant.

**Media and Outreach**

As per previous years, there was widespread global media coverage on rabies during World Rabies Day and this included a number of webinars with partners and academia. While not an exhaustive list, a selection of webinars have been listed below:

Event	Date	Partner/s
One Health Implementation Research Webinar	15 September	OHIR Journal, USA
VPL 301 Community Outreach Project Presentation	26 September	Faculty of Veterinary Science, University of Pretoria, South Africa
Conquering Rabies: Uniting the Community Against a Common Enemy Webinar	27 September	St Roch Animal Bite Treatment Center, Naga, Philippines
One Health regional coordination group WRD webinar	27 September	WOAH, FAO, WHO, UNEP - regional office Africa
WRD Webinar	28 September	FAO Headquarters, Rome, Italy

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

Report of the Trustees for the year ended 31 December 2022

Achievements and Performance (continued)

Social Media

As with previous years, the social media campaign significantly contributed towards the success of World Rabies Day in 2022. During the month of September partner organisations, 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.

The social media accounts, which include GARC and End Rabies Now, promoted various events, activities, and resources, and actively engaged with individuals celebrating WRD on all social media platforms (Facebook, Instagram, YouTube, LinkedIn, Twitter).

According to the GARC Facebook's Page Reach, over 320,000 people saw our content during the WRD period (from 14th Sept - 14th Oct 2022). This represented a major increase from 2021 and was attributed to improved coordination and engagement with the community.

Fundraising

ARC secured £38,267 in donations from its sister charity, the Global Alliance for Rabies Control, USA to support its projects and activities in 2022.

Risk

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

Impact of Covid-19

Following the post pandemic Covid-19 period, the charity continued to face obstacles to carry out its mission. In particular, it felt it was not yet an opportune moment to host regional rabies network meetings.

Nevertheless, ARC has seen the recovery of public and veterinary health systems with increased momentum throughout 2022. ARC anticipates that this will further strengthen in 2023, despite the increasing economic uncertainty. This includes the ability to host rabies specific regional network meetings with national authorities in 2023.

Plans for future periods

Fortunately, ARC's sister charity has confirmed that it will provide ongoing financial support to ARC in 2023 to ensure that it remains active. ARC significantly reduced its expenditure over the last few years. It will continue along this financially cautious path by limiting staff costs – for instance, by not replacing team members that have departed from the organisation over the last few years.

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

Report of the Trustees for the year ended 31 December 2022

Plans for future periods (continued)

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 2023. Mr Michael Baker stated his desire to step-down as a Trustee for ARC in 2023 and the Directors are currently recruiting an additional Trustee to join the organization.

Financial review

The statement of financial activities shows incoming resources for the year of £35,481 (2021: £42,342), resources expended of £34,152 (2021: £34,455) and a surplus of £1,329 (2021 surplus of £7,887). 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.

On 31st December 2022, the charity had unrestricted reserves of £14,700 therefore falling short of the target level.

ALLIANCE FOR RABIES CONTROL
(A company limited by guarantee)

Report of the Trustees for the year ended 31 December 2022

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:



F80ED05046414A4

Name: Louis Hendrik Nel

Date: 6 June 2023

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF ALLIANCE FOR RABIES CONTROL FOR THE YEAR ENDED 31 DECEMBER 2022

I report on the accounts of the charity for the year ended 31 December 2022, which are set out on pages 11 to 18.

Respective responsibilities of trustees and examiner

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

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

Basis of independent examiner's statement

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


Independent examiner's statement

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

1. which gives me reasonable cause to believe that in any material respects the requirements:
 - to keep accounting records in accordance with Section 44 (1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations

have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

DocuSigned by:

A76FAEF21C0C4C5...
Claire Dalrymple FCCA
Wylie & Bisset LLP
168 Bath Street
Glasgow
G2 4TP

Date: 6 June 2023

ALLIANCE FOR RABIES CONTROL
(A company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDING 31 DECEMBER 2022

(Including an Income and Expenditure account)

	Note	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £
Income and endowments from:							
Donations and legacies	4	35,472	-	35,472	42,342	-	42,342
Other income	5	9	-	9	-	-	-
Total Income		35,481	-	35,481	42,342	-	42,342
Expenditure on:							
Raising funds							
Raising donations & legacies	6	216	-	216	216	-	216
Charitable activities	7	33,936	-	33,936	33,335	-	33,335
Other	8	-	-	-	904	-	904
Total Expenditure		34,152	-	34,152	34,455	-	34,455
Net income		1,329	-	1,329	7,887	-	7,887
Transfers between funds		-	-	-	-	-	-
Net movement in funds		1,329	-	1,329	7,887	-	7,887
Funds reconciliation							
Total Funds brought forward	14	13,371	-	13,371	5,484	-	5,484
Total Funds carried forward	14	14,700	-	14,700	13,371	-	13,371

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 2022

	Note	Total Funds 2022 £	Total Funds 2021 £
Current assets			
Debtors	12	74	1,680
Cash at bank and in hand		20,779	15,680
Total current assets		<u>20,853</u>	<u>17,360</u>
Liabilities:			
Creditors falling due within one year	13	(6,153)	(3,989)
Net current assets		<u>14,700</u>	<u>13,371</u>
Net assets		<u><u>14,700</u></u>	<u><u>13,371</u></u>
The funds of the charity:			
Unrestricted income funds	14	14,700	13,371
Restricted income funds	14	-	-
Total charity funds		<u><u>14,700</u></u>	<u><u>13,371</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 2022 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:



Name: Louis Hendrik Nel

Date: 6 June 2023

Company No: SC294770

ALLIANCE FOR RABIES CONTROL
(A company limited by guarantee)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022

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.

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

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022

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.

ALLIANCE FOR RABIES CONTROL
(A company limited by guarantee)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022

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 (2021: £nil). Expenses paid to the trustees in the year totalled £nil (2021: £nil). No trustee waived any expenses during the year (2021: nil).

During the year no trustee had any personal interest in any contract or transaction entered into by the charity (2021: none).

ALLIANCE FOR RABIES CONTROL
(A company limited by guarantee)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022

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 2022, the charity received donations of £33,271 (2021: £42,342) from Global Alliance for Rabies Control which were unrestricted.

4. Income from donations and legacies

	2022	2021
	£	£
Donations	35,472	42,342
	<u>35,472</u>	<u>42,342</u>

5. Other incoming resources

	2022	2021
	£	£
Gain on foreign exchange	9	-
	<u>9</u>	<u>-</u>

6. Raising funds – expenditure on raising donations and legacies

	2022	2022	2022	2021	2021	2021
	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

	2022	2021
	£	£
Bank charges	605	190
Legal and professional fees	-	362
Wages	24,389	24,533
Interest	12	-
Bookkeeping services	4,038	4,038
Payroll services	890	828
Companies house fees	127	121
Insurance	516	478
Advertising	480	203
Subscriptions	180	180
Governance costs (note 9)	2,699	2,402
	<u>33,936</u>	<u>33,335</u>

8. Other expenses

	2022	2021
	£	£
Loss on foreign exchange	-	904
	<u>-</u>	<u>904</u>

ALLIANCE FOR RABIES CONTROL
(A company limited by guarantee)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022

9. Governance costs	2022	2021
	£	£
Independent examiners' remuneration	2,699	2,402
	<u>2,699</u>	<u>2,402</u>

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

	2022	2021
	£	£
Salaries and wages	24,000	24,000
Employers Pension	389	533
Social security costs	-	-
Total staff costs	<u>24,389</u>	<u>24,533</u>

Key Management Personnel Remuneration	<u>24,389</u>	<u>24,533</u>
---------------------------------------	---------------	---------------

No employees had employee benefits in excess of £60,000 (2021: £Nil).

	2022	2021
	No.	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

	2022	2021
	£	£
This is stated after charging:		
Independent examiners' remuneration	<u>2,699</u>	<u>2,402</u>

12. Debtors

	2022	2021
	£	£
Prepayments	74	74
Other debtors	-	1,606
	<u>74</u>	<u>1,680</u>

13. Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	1,090	1,153
Accruals and other creditors	5,063	2,836
	<u>6,153</u>	<u>3,989</u>

ALLIANCE FOR RABIES CONTROL
(A company limited by guarantee)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022

14. Analysis of charitable funds

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	<u>5,484</u>	<u>42,342</u>	<u>(34,455)</u>	<u>-</u>	<u>13,371</u>
Restricted funds	-	-	-	-	-
Total restricted funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FUNDS	<u>5,484</u>	<u>42,342</u>	<u>(34,455)</u>	<u>-</u>	<u>13,371</u>

Analysis of Fund movements	2021 Balance b/fwd £	Income £	Expenditure £	Transfers £	2022 Fund c/fwd £
Unrestricted funds					
General funds	13,371	35,481	(34,152)	-	14,700
Total unrestricted funds	<u>13,371</u>	<u>34,481</u>	<u>(34,152)</u>	<u>-</u>	<u>14,700</u>
Restricted funds	-	-	-	-	-
Total restricted funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FUNDS	<u>13,371</u>	<u>34,481</u>	<u>(34,152)</u>	<u>-</u>	<u>14,700</u>

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 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>

	Unrestricted Funds £	Restricted Funds £	Total 2022 £
Debtors	74	-	74
Cash at bank and in hand	20,779	-	20,779
Current liabilities	(6,153)	-	(6,153)
	<u>14,700</u>	<u>-</u>	<u>14,700</u>