

**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 2023**

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

**REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023**

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

**REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023**

**REFERENCE AND ADMINISTRATIVE INFORMATION**

<b>Trustees</b>	Mr Michael James Baker (Resigned 22.06.2023) Dr Sira Abdul Rahman Prof Louis Hendrik Nel (CEO) Mr Guy Semmens
<b>Registered Office</b>	168 Bath Street Glasgow G2 4TP
<b>Charity Number</b>	SC037112
<b>Company Number</b>	SC294770
<b>Independent Examiners</b>	Wylie & Bisset LLP 168 Bath Street Glasgow G2 4TP
<b>Bankers</b>	HSBC 118 Princes Street Edinburgh Scotland EH2 4AA

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

### **Report of the Trustees for the year ended 31 December 2023**

The Trustees present their annual report and financial statements of the charity for the year ended 31 December 2023.

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 21<sup>st</sup> December 2005 and registered as a charity on 21<sup>st</sup> December 2005. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under the Articles of Association. In the event of the company being wound up, members are required to contribute an amount not exceeding £1.

- Recruitment and Appointment of Trustees

Directors can be appointed by the members in General Meeting or from time to time by the Directors themselves. Any director co-opted by the Directors must retire at the next Annual General Meeting of the company but is eligible for re-election. Directors are chosen for their knowledge and interest in the charity's objectives. ARC is currently recruiting additional Trustees to join the Board of Directors.

- Trustee Induction and Training

Directors currently receive written guidance material for charity trustees provided by the Office of the Scottish Charity Regulator, together with an overview of charity regulation in Scotland and guidance from Companies House for Directors and Secretaries.

- Organisational Structure

The structure of the Alliance for Rabies Control (ARC) comprises the board of directors who meet once or twice each year, and interact on a regular basis by email and telephone.

Professor Louis Nel and Mr Kim Doyle serve as the CEO and COO of the organisation, respectively.

**ALLIANCE FOR RABIES CONTROL**  
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**Report of the Trustees for the year ended 31 December 2023**

ARC co-operates in the pursuit of its charitable objectives with a sister organisation, the Global Alliance for Rabies Control, USA (GARC). ARC collaborates with the GARC on the development and delivery of regional and national activities across Africa, Asia, Latin America and the Middle East/Eastern Europe. It further works with the GARC on global advocacy/communication efforts. 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**

The Global Strategic Plan for the elimination of dog-mediated human rabies by 2030, established by the UN agencies responsible for human and animal health (WHO, FAO), the World Organisation for Animal Health (WOAH) and GARC, endorsed a global goal of ending human deaths from dog-mediated rabies 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 responsible for human and animal health.

ARC is guided by the Global Strategic Plan as it sets out its activities. 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 and awareness campaigns. Despite ARC's alignment and support of the Global Strategic Plan, the roll-out of the Plan has been hampered by the COVID-19 pandemic and shifting priorities amongst the international institutions.

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

### **Report of the Trustees for the year ended 31 December 2023**

#### **Achievements and Performance**

##### **Global Coordination**

As highlighted in the 2022 Annual Report, ARC repositioned its global coordination activities away from international stakeholders who are now coordinated through the United Against Rabies Forum to focus on community actors. Lessons learnt from the eradication of both smallpox and rinderpest highlighted the critical role that local communities played in these elimination efforts. While the 2030 goal was always ambitious, success will be dependent upon community engagement, participation and support, as historically witnessed for smallpox and rinderpest.

##### **Communities Against Rabies**

While community actors are normally very dedicated, passionate and understand their communities, they are often isolated and under resourced. To overcome this, we launched in August 2023, Communities Against Rabies, the world's first programme to connect community level actions for rabies elimination by uniting individuals, NGOs and the public and private sectors, to generate vital momentum to address the crucial 'last mile' of rabies elimination.

The initiative is a structured programme of collaboration for communities in rabies endemic countries and involves a three-step process which draws upon best practice tools and international expertise to strengthen local capacity and improve coordination of efforts:

- Step 1: Empowering individuals to become Dog Health Champions (DHCs). Our e-learning platform is being expanded to include additional courses to allow students to graduate as dog health champions. The DHCs will have various levels of accreditation, meaning that their development can be gradual, yet progressive. Once the highest level of accreditation is achieved the DHC will be required to maintain their level through continued professional development.
- Step 2: Building capacity of community-based organisations to become Rabies Centers of Excellence. We will recognise and accredit civil society organisations as Rabies Centres of Excellence (RCEs) with respect to rabies elimination and dog population management/dog health issues related to rabies elimination efforts. The RCEs need to demonstrate effective implementation of the training and tools provided by ARC. These will include the implementation of education initiatives (based on the Dog Health Champion training and engagement), as well as the tracking of any rabies vaccination and/or animal sterilization initiatives through the use of the surveillance tools.
- Step 3: Linking Rabies Centers of Excellences with other Community actors, including local government to create Partners for Community Dog Health. Partners for Community Dog Health (PCDH) will focus on collaboration, coordination, and engagement with all local actors. The PCDH structures will be fora that bring together the different RCE within a geographic area, empowering the RCE to partner and collaborate with other like-minded (and equally skilled) organisations so that efforts can be coordinated. The primary focus would be to avoid duplication of efforts and share resources to elicit a coordinated and more impactful approach whereby the outputs are greater than the sum of the parts.

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

### **Report of the Trustees for the year ended 31 December 2023**

#### **Achievements and Performance (continued)**

The programme has initially been launched targeting three countries: Nepal, South Africa and Sri Lanka. This model is not only scalable and sustainable but could be extended to tackle other dog-related challenges and diseases within communities. Once the approach has been validated, it is anticipated that it will be expanded over time, based upon community interest and our ability to secure support for the roll-out of the programme to additional countries.

#### **End Rabies Now**

As part of this community-based 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. A key component of Communities Against Rabies is to raise the profile and awareness of these NGOs and community actors by sharing their updates and progress through the End Rabies Now campaign channels (website blog, social media).

#### **Regional Coordination - Rabies Regional Networks**

In previous years, ARC provided programmatic support to its sister organisations to assist with the planning and delivery of the regional network activities. These rabies networks strengthen transboundary coordination between national governments and comprise representatives from both the Ministries of human and animal health in rabies endemic countries. The three rabies networks cover Asia (ARACON), sub-Saharan Africa (PARACON) and Middle East, Eastern Europe, North Africa and Central Asia (MERACON). However, in 2023, the ARC team didn't play any supporting role in these networks.

#### **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. Following from the success and positive feedback from the 2022 World Rabies Day theme (Rabies: One Health, Zero Deaths) the focus of this year's theme remained on One Health. This year's theme (Rabies: All for 1, One Health for all) added the additional layer of highlighting the need for collaboration, the importance of equality, and strengthening overall health systems by ensuring that One Health is not for a select few but is rather something that should be available to everyone.

##### Events

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, 2023 nevertheless saw an increase across the world and surpassed pre-pandemic levels and represented a significant increase over 2022.

**ALLIANCE FOR RABIES CONTROL****(A company limited by guarantee)****Report of the Trustees for the year ended 31 December 2023****Achievements and Performance (continued)**

<b>Year</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
<b>Number of events registered</b>	240	252	271	288	359
<b>Number of participating countries</b>	65	55	59	62	58

However, the number of participating countries was still below the pre-Covid-19 levels, and further dropped from 2022 but the representation across the rabies endemic world remains significant.



Further regional analysis of the participating countries reveals a growth in registered events from Asia and Africa, the continents with the most significant disease burden for rabies.

<b>Region</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
Asia	112	125	116	143
Europe	11	8	13	7
Middle East	7	8	5	4
North America	8	15	21	10
Oceania	1	1	1	1
Africa	116	80	115	180
Latin America and Caribbean (LAC)	13	34	23	15



**ALLIANCE FOR RABIES CONTROL****(A company limited by guarantee)****Report of the Trustees for the year ended 31 December 2023****Achievements and Performance (continued)***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, governments and institutions. A selection of these events are captured below:

<b>Event</b>	<b>Date</b>	<b>Partner/s</b>
STOR - REMESA Training course «Towards Rabies Control: Epidemiology, Diagnosis, Vaccination» (Dr. Terence Scott) <a href="https://www.izsvenezie.com/world-rabies-day-italy-2023/">https://www.izsvenezie.com/world-rabies-day-italy-2023/</a>	26th - 28th September	WOAH, FAO, REMESA, IZSVe
PREZODE Initiative (Dr. Terence Scott) <a href="https://youtu.be/JD6N6yIQ1o?si=q7X-u8DYetOIEu1">https://youtu.be/JD6N6yIQ1o?si=q7X-u8DYetOIEu1</a>	28th September	PREZODE (Prevention Zoonotic Disease Emergence)
Philippines Rabies Education campaign for 6-10yrs (Chari Amparo, Eunice Mendoza)	25th - 26th September	Boehringer Ingelheim, Puerto Galera Local government
WRD Kick-off Celebration in Puerto Galera, Philippines (Chari Amparo, Eunice Mendoza)	26th September	Boehringer Ingelheim, Puerto Galera Local government
Mass Dog Vaccination and Free Neutering in Puerto Galera Philippines (Chari Amparo, Eunice Mendoza)	27th - 30th September	Boehringer Ingelheim, Puerto Galera Municipal Agriculture Office, MIMAROPA "One Time Big Time" Initiative, Bureau of Animal Industry, Blue
Battersea Academy course (Dr. Terence Scott - Rabies control for local community organizations)		Battersea
Interview with Dr. Terence Scott <a href="https://efecomunica.efe.com/vacunar-a-los-animales-domesticos-la-mejor-receta-para-prevenir-la-rabia/">https://efecomunica.efe.com/vacunar-a-los-animales-domesticos-la-mejor-receta-para-prevenir-la-rabia/</a>	26th September	Biogenesis Bagó

**ALLIANCE FOR RABIES CONTROL**  
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**Report of the Trustees for the year ended 31 December 2023**

**Achievements and Performance (continued)**

National Rabies Webinar - 2023 for Kenya, presented on "Overview of the tools and resources that support the control and elimination of rabies" (Dr. Andre Coetzer) <a href="https://www.fao.org/kenya/news/detail-events/en/c/1651811/">https://www.fao.org/kenya/news/detail-events/en/c/1651811/</a>	28th September	Kenyan Zoonotic Disease Unit, FAO, and the Kenyan Veterinary Association
"VoicesForChange: The Power of Communication for Rabies Control" (Dr. Terence Scott)	3rd October	United Against Rabies
Rabies (One Health Approach) Symposium in Iran (Dr Terence Scott) – Distance presentation on “Rabies control in the Eastern Mediterranean and Middle East”	8th – 9th October	Institut Pasteur Iran
“Using mobile phone technology to track dog vaccination campaigns” webinar	18th October	FAO

**Fundraising**

ARC secured £28,845 (2022: £33,271) in donations from its sister charity, the Global Alliance for Rabies Control, USA to support its projects and activities in 2023. It also secured a new donor who has committed unrestricted funding to the organisation.

**Risk**

The Trustees remain cognisant of the risk posed by our small number of financial supporters to date.

**Plans for future periods**

Fortunately, ARC’s sister charity has confirmed that it will provide ongoing financial support to ARC in 2024 to ensure that it remains active. ARC had significantly reduced its capacity and expenditure over the last few years and is not planning to expand further in 2024.

2023 marks a significant development for ARC as it launched a new initiative which extends its educational offering and draws upon existing surveillance and tracking tools to support community-based actors. The anticipation is that this will form the core of its activities over the next three-year period, alongside World Rabies Day and the coordination of its regional networks.

ARC has also recruited an additional Trustee as Mr Michael Baker has stepped down as a Trustee in 2023. The Trustees would like to extend their appreciation and thanks to Mr Michael Baker for his support for and guidance of ARC.

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

### **Report of the Trustees for the year ended 31 December 2023**

#### **Financial review**

The statement of financial activities shows incoming resources for the year of £31,733 (2022: £35,481), resources expended of £35,285 (2022: £34,152) and a deficit of £3,552 (2022 surplus of £1,329). 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 2023, the charity had unrestricted reserves of £11,148 (2022: £14,700) therefore falling short of the target level.

#### **Trustees' responsibilities in relation to the financial statements**

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

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

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

The trustees are responsible for keeping 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.

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**Report of the Trustees for the year ended 31 December 2023**

**Trustees' responsibilities in relation to the financial statements (continued)**

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:



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Name: Louis Hendrik Nel

Date: 22 April 2024

## **INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF ALLIANCE FOR RABIES CONTROL FOR THE YEAR ENDED 31 DECEMBER 2023**

I report on the accounts of the charity for the year ended 31 December 2023, which are set out on pages 12 to 19.

### **Respective responsibilities of trustees and examiner**

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

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

### **Basis of independent examiner's statement**

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


### **Independent examiner's statement**

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

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

have not been met, or

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

DocuSigned by:  
  
A76FAEF21C0C4C5  
Claire Dalrymple FCCA  
**Wylie & Bisset LLP**  
168 Bath Street  
Glasgow  
G2 4TP

Date: 22 April 2024

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

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDING 31 DECEMBER 2023**

(Including an Income and Expenditure account)

	Note	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £
<b>Income and endowments from:</b>							
Donations and legacies	4	31,733	-	31,733	35,472	-	35,472
Other income	5	-	-	-	9	-	9
<b>Total Income</b>		<b>31,733</b>	<b>-</b>	<b>31,733</b>	<b>35,481</b>	<b>-</b>	<b>35,481</b>
<b>Expenditure on:</b>							
Raising funds							
Raising donations & legacies	6	216	-	216	216	-	216
Charitable activities	7	34,572	-	34,572	33,936	-	33,936
Other	8	497	-	497	-	-	-
<b>Total Expenditure</b>		<b>35,285</b>	<b>-</b>	<b>35,285</b>	<b>34,152</b>	<b>-</b>	<b>34,152</b>
<b>Net (expenditure)/income</b>		<b>(3,552)</b>	<b>-</b>	<b>(3,552)</b>	<b>1,329</b>	<b>-</b>	<b>1,329</b>
Transfers between funds		-	-	-	-	-	-
<b>Net movement in funds</b>		<b>(3,552)</b>	<b>-</b>	<b>(3,552)</b>	<b>1,329</b>	<b>-</b>	<b>1,329</b>
<b>Funds reconciliation</b>							
Total Funds brought forward	14	14,700	-	14,700	13,371	-	13,371
<b>Total Funds carried forward</b>	<b>14</b>	<b>11,148</b>	<b>-</b>	<b>11,148</b>	<b>14,700</b>	<b>-</b>	<b>14,700</b>

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**  
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**BALANCE SHEET AS AT 31 DECEMBER 2023**

	Note	Total Funds 2023 £	Total Funds 2022 £
<b>Current assets</b>			
Debtors	12	672	74
Cash at bank and in hand		14,540	20,779
<b>Total current assets</b>		<u>15,212</u>	<u>20,853</u>
<b>Liabilities:</b>			
Creditors falling due within one year	13	(4,064)	(6,153)
<b>Net current assets</b>		<u>11,148</u>	<u>14,700</u>
<b>Net assets</b>		<u><u>11,148</u></u>	<u><u>14,700</u></u>
 <i>The funds of the charity:</i>			
Unrestricted income funds	14	11,148	14,700
Restricted income funds	14	-	-
<b>Total charity funds</b>		<u><u>11,148</u></u>	<u><u>14,700</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 2023 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: 22 April 2024

**Company No: SC294770**

**ALLIANCE FOR RABIES CONTROL**  
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**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023**

**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 2023**

**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**  
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**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023**

**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 (2022: £nil). Expenses paid to the trustees in the year totalled £nil (2022: £nil). No trustee waived any expenses during the year (2022: nil).

During the year no trustee had any personal interest in any contract or transaction entered into by the charity (2022: none).

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**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023**

**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 £28,845 (2022: £33,271) from Global Alliance for Rabies Control which were unrestricted.

**4. Income from donations and legacies**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Donations	31,733	35,472
	<u>31,733</u>	<u>35,472</u>

**5. Other incoming resources**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Gain on foreign exchange	-	9
	<u>-</u>	<u>9</u>

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

	<b>2023</b>	<b>2023</b>	<b>2023</b>	<b>2022</b>	<b>2022</b>	<b>2022</b>
	<b>Direct</b>	<b>Support</b>	<b>Total</b>	<b>Direct</b>	<b>Support</b>	<b>Total</b>
	<b>Costs</b>	<b>Costs</b>	<b>£</b>	<b>Costs</b>	<b>Costs</b>	<b>£</b>
	<b>£</b>	<b>£</b>		<b>£</b>	<b>£</b>	
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**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Bank charges	849	605
Wages	24,533	24,389
Interest	18	12
Bookkeeping services	4,056	4,038
Payroll services	968	890
Travelling	180	-
Companies house fees	127	127
Insurance	547	516
Advertising	599	480
Subscriptions	-	180
Governance costs (note 9)	2,695	2,699
	<u>34,572</u>	<u>33,936</u>

**8. Other expenses**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Loss on foreign exchange	497	-
	<u>497</u>	<u>-</u>

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**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023**

**9. Governance costs**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Independent examiners' remuneration	2,695	2,699
	<u>2,695</u>	<u>2,699</u>

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

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Salaries and wages	24,000	24,000
Employers Pension	533	389
Total staff costs	<u>24,533</u>	<u>24,389</u>

Key Management Personnel Remuneration	<u>24,533</u>	<u>24,389</u>
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No employees had employee benefits in excess of £60,000 (2022: £Nil).

	<b>2023</b>	<b>2022</b>
	<b>No.</b>	<b>No.</b>
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**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
This is stated after charging:		
Independent examiners' remuneration	<u>2,695</u>	<u>2,699</u>

**12. Debtors**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Prepayments	95	74
Other debtors	577	-
	<u>672</u>	<u>74</u>

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

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Trade creditors	1,180	1,090
Accruals and other creditors	2,884	5,063
	<u>4,064</u>	<u>6,153</u>

**ALLIANCE FOR RABIES CONTROL**  
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**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023**

**14. Analysis of charitable funds**

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

Analysis of Fund movements	2022 Balance b/fwd £	Income £	Expenditure £	Transfers £	2023 Fund c/fwd £
<b>Unrestricted funds</b>					
General funds	14,700	31,733	(35,285)	-	11,148
<b>Total unrestricted funds</b>	<b>14,700</b>	<b>31,733</b>	<b>(35,285)</b>	<b>-</b>	<b>11,148</b>
<b>Restricted funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total restricted funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FUNDS</b>	<b>14,700</b>	<b>31,733</b>	<b>(35,285)</b>	<b>-</b>	<b>11,148</b>

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 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>

	Unrestricted Funds £	Restricted Funds £	Total 2023 £
Debtors	672	-	672
Cash at bank and in hand	14,540	-	14,540
Current liabilities	(4,064)	-	(4,064)
	<u>11,148</u>	<u>-</u>	<u>11,148</u>