

MISSION RABIES LIMITED

England & Wales · Charity number 1162293

Details

Other names	MISSION RABIES
Status	Registered
Legal form	Charitable company
Company number	08945645
Registered	2015-06-18
Register	View on the Charity Commission register

Contact

Address	4 Castle Street Cranborne Wimborne BH21 5PZ
Phone	01725551123
Email	enquiries@missionrabies.com
Website	www.missionrabies.com

Activities

Objects: 4. The charity's objects are: (a) throughout the world to protect and relieve dogs and other animals, in the directors discretion, from maltreatment, cruelty and suffering; and(b) to advance human health and animal welfare through: (i) veterinary training and veterinary advice and support; (ii) participating in initiatives for the global elimination of rabies; (iii) assisting with education projects relating to animal health, welfare and zoonotic diseases;(iv) assisting with the design and implementation of rabies vaccination, surveillance and education programmes; and(v) providing a global resource for use by organisations involved in the elimination of rabies and other diseases.

Activities: The preservation and protection of human health for the public benefit by participating in the global elimination of rabies through assisting with education projects around the world relating to rabies, its prevention , treatment and elimination. Also by assisting with the implementation and operation of rabies vaccination programmes.

Classification

- **How:** Makes Grants To Organisations, Provides Human Resources, Provides Services
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Overseas Aid/famine Relief, Animals
- **Who:** The General Public/mankind

Geography

- Cambodia
- Ghana
- India
- Malawi
- Mozambique
- Tanzania
- Uganda
- Zambia
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£0	£0	-	-
2023-12-31	£919,815	£1,287,654	£0	4
2022-12-31	£1,343,046	£1,270,289	£367,839	11
2021-12-31	£1,240,363	£1,268,794	£295,082	11
2020-12-31	£1,304,280	£1,352,373	£323,513	10

Trustees

Name	Role	Appointed
Owen Jonathan Sharp	Chair	2023-05-01
IAN BATTERSBY		2015-06-18
PHILIP DAUBENY		2015-06-18

MISSION RABIES LIMITED

England & Wales - Charity number 1162293

Accounts

MISSION RABIES LIMITED
(A company limited by guarantee)

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

Company Number: 08945645
Charity Number: 1162293

MISSION RABIES LIMITED

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FOR THE YEAR ENDED 31 DECEMBER 2023**

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MISSION RABIES LIMITED

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees (who are also directors of the charity for the purposes of the Companies Act) present their annual report together with the financial statements of Mission Rabies Limited (the charity) for the year ended 31 December 2023.

Legal and administrative information set out on page 5 forms part of this report. The trustees confirm that the annual report and financial statements of the charity comply with current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice (SORP) FRS 102 "Accounting and Reporting by Charities".

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Mission Rabies Limited is a company limited by guarantee, as defined by the Companies Act 2006, and was incorporated on 18 March 2014. It was registered as a charity on 18 June 2015. Its governing document is its memorandum and articles of association, which established the objects and powers of the charity.

The charitable company did not start to carry out any activities until 1 July 2015 when a number of unrestricted and restricted funds were donated to Mission Rabies Limited from Worldwide Veterinary Service (company number 04773693, charity number 1100485).

Trustees

The trustees who served during the year and up to the date of this report were as follows:

C M Baldwin (resigned 01/05/2023)
I Battersby
P G Daubeney
R Foster (resigned 01/05/2023)
O J Sharp (appointed 01/05/2023)

Transfer Agreement with Worldwide Veterinary Service

On 25 April 2023, Mission Rabies entered into a transfer agreement with Dogs Trust (Charity Registration Number 227523 in England and Wales and SC037843 in Scotland) and Worldwide Veterinary Service (Charity Registration Number 1100485 and Company Number 04773693) ('WVS'). Dogs Trust Worldwide, a subsidiary of Dogs Trust, has provided significant grants to Mission Rabies over many years. On the same date WVS entered into an agreement with Dogs Trust. As a consequence of these agreements, on 1 May 2023 WVS became the sole member of Mission Rabies and Dogs Trust became the sole member of WVS. The trustees of Mission Rabies also changed on this date as reflected in the notes to the accounts. As part of the agreement, Dogs Trust has given an undertaking to provide substantially increased funding to WVS in the coming years.

Due to the transfer agreement the reserves, assets and liabilities of Mission Rabies were transferred into WVS as at 1st May 2023. Thereafter, all Mission Rabies income and expenditure for the 8 months 1 May to 31 December have been fully included within the WVS Statement of Financial Activities. The value of transferred Mission Rabies funds as at 1st May 2023 amounted to £713,029 (see note 16).

Recruitment and appointment of new trustees

Until 1 May 2023, the charity was governed by a Board of Trustees who met to determine the strategic direction of the charity and were all members of the management committee. On 1 May 2023, the original Board of Trustees resigned and two new trustees were appointed as part the procedures set out in the transfer agreement.

The trustees have regards to Charity Commission guidance to ensure they meet their objectives on public benefit and ensure that all trustees have a full understanding of their statutory responsibilities and how such can be best discharged. New trustees are appointed as per section 105 of the charity's Articles of Association.

MISSION RABIES LIMITED

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

Organisational structure

All activities were transferred to Worldwide Veterinary Services on 1 May 2023. Since the transfer all activities of Mission Rabies continue under the management of WVS.

Volunteers are members of the public who are directly assisting with the practical work of the charity and are unremunerated, participating and assisting of their own free will and at their own risk.

Risk management

The trustees are responsible for identifying and reviewing the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable safeguards against fraud and error. A risk register is maintained and the trustees consider this on a quarterly basis. Given that the charity is dormant at the year-end date, the management of the risk register by the trustees ceased upon the transfer of activities to WVS, with any attendant risks now being addressed by WVS's risk management approach. Operational risks at the point of transfer were considered and transferred, with rights to assets and liabilities, into WVS from 1st May 2023.

OBJECTIVES AND ACTIVITIES FOR THE PUBLIC BENEFIT

The charity's objects were to protect and relieve dogs and other animals throughout the world, in the directors' discretion from maltreatment, cruelty and suffering, and to advance human health and animal welfare through:

- veterinary training and veterinary advice and support;
- participating in initiatives for the global elimination of rabies;
- assisting with education projects relating to animal health and welfare and zoonotic diseases;
- assisting with the design and implementation of rabies vaccination, surveillance and education programmes; and
- providing a global resource for use by organisations involved in the elimination of rabies and other diseases.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

Rabies is one of the oldest and deadliest diseases known to humankind, ruining the lives of millions of people worldwide each year. But we're not backing down in the face of this terrible disease. We're pushing forward with everything we've got to put an end to rabies once and for all.

In 2013, we started the Mission Rabies project to protect people and animals living in areas affected by rabies. This deadly yet preventable zoonotic disease takes a child's life around every ten minutes, with more than 59,000 human rabies deaths annually. Fear of the disease leads to the persecution and death of millions of healthy dogs every year. Through large-scale vaccination campaigns, education programmes, and surveillance, we are putting a stop to the suffering for good.

Over 99% of human cases are caused by an infected dog bite. Lack of knowledge is a key reason why people are dying from rabies.

By vaccinating 70% of any given canine population, we build herd immunity, break the transmission cycle, and stop the disease in its tracks.

By tracing human bite cases back to their source, quarantining, and testing suspect rabid animals, we can reduce the threat.

MISSION RABIES LIMITED
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023

In 2023 (including achievements of the Mission Rabies project within WVS following the transfer on 1st May 2023):

- 952,071 dogs were vaccinated against rabies;
- 1,466,989 people were educated in rabies prevention.

Malawi: At this flagship project, our vaccination work expanded into three new districts with our teams vaccinating more than 97,000 dogs across the districts of Blantyre, Chiradzulu, Zomba, Thyolo, Chikwawa, and Balaka. Through our surveillance efforts, 26 rabid dogs were identified and safely removed from their communities, helping to keep people and their animals safe.

Ghana: During the year, 9,488 dogs were vaccinated in Ghana, with dogs vaccinated in the Bosomtwe District and Kpone Katamanso Municipality.

Mozambique: Work has continued in Mozambique, where rabies causes more than 1,300 human deaths every year. A mass vaccination drive was delivered in the districts of Chókwe and Limpopo to protect people and animals living in these communities affected by rabies. During our one-week project, 2,589 dogs were vaccinated. An education programme also launched in the country, with our educators visiting 85 schools and equipping over 29,000 children with life-saving information on rabies.

Tanzania: Working alongside Mbwa Wa Africa, 6,933 canine rabies vaccinations were administered with a vaccination coverage of over 70% achieved.

Mumbai: Great progress has been made in India during the year with a new partnership formed to tackle rabies in the country's most densely populated city, Mumbai. In September and October, we supported a ten-day intensive canine rabies vaccination campaign organised by the Brihanmumbai Municipal Corporation Veterinary Health Department. The vaccination teams worked across six Mumbai wards, vaccinating 14,191 animals and gaining valuable insights for future campaigns.

Cambodia: In May and June of 2023, we collaborated with the General Directorate of Animal Health and Production, Animal Rescue Cambodia, Phnom Penh Animal Welfare Society, and other fantastic partners to deliver a mass canine rabies vaccination drive. In just ten working days, 74,983 free rabies vaccinations were administered to dogs across Phnom Penh and Kandal Provinces, achieving an average vaccination coverage of over 70%. This largescale vaccination drive was a colossal collaborative effort with more than 550 people coming together to make it happen. This included staff from partnering organisations, over 250 Cambodian veterinary students, and more than 90 international volunteers who travelled from all around the world to support the campaign.

International Rabies Taskforce: The IRT provides practical One Health expertise, resources, and guidance to support governments in planning and implementing successful, cost-effective rabies elimination strategies. Working together with our strategic taskforce partners, we have developed a clear and comprehensive framework for rabies elimination, providing expert technical advice to government partners around the globe.

FINANCIAL REVIEW

During the period, the charity raised £919,815 (2022: £1,343,046) through donations, grants, volunteer fees and investment income and spent £574,625 on charitable activities and support costs (2022: 1,270,289).

RESERVES POLICY

Given that the charity is dormant at the year-end date and all funds were transferred to Worldwide Veterinary Services, it is not considered necessary to hold any reserves and hence no reserves policy is required. At the point of transfer unrestricted free reserves were £210,280.

MISSION RABIES LIMITED

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

FUNDRAISING ACTIVITIES

All fundraising activities are managed by Mission Rabies's staff, subsequently transferred to WVS staff following the transfer. We did not engage third parties to raise funds on our behalf. We are mindful that no fundraising should be unreasonably persistent or apply undue pressure on anyone or intrude on anyone's privacy. We are registered with the Fundraising Regulator and follow their Code of Fundraising Practice, this includes ensuring we are mindful of vulnerable people in fundraising, taking all reasonable steps to treat donors fairly, and take into account the needs of any possible donor who may be in vulnerable circumstances or need extra care and support to make an informed decision. We do not share our supporters' data with anyone else and we follow all relevant data protection guidelines and laws. There were no fundraising complaints made to Mission Rabies in 2023.

TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

The trustees (who are the directors of Mission Rabies Limited for the purpose of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare the financial statements for each financial 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 charitable company for that period.

In preparing those 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITORS

In so far as the trustees are aware, there is no relevant audit information (as defined by Section 418 of the Companies Act 2006) of which the charitable company's auditors are unaware, and each trustee has taken all the steps that he or she ought to have taken as a Trustee in order to make himself or herself aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

AUDITORS

Crowe U.K. LLP were appointed as the charity's auditors during the year and have expressed their willingness to continue in that capacity.

This report has been prepared taking advantage of the exemptions available to small companies under the Companies Act 2006.

Approved by the trustees on 19th September 2024 and signed on their behalf by:

Owen Sharp
Chair of Trustees



MISSION RABIES LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2023

Status	The organisation is a company limited by guarantee, incorporated on 18 March 2014 in England and Wales and registered as a charity on 18 June 2015.	
Company Number	08945645	
Charity Number	1162293	
Registered Office	4 Castle Street Cranborne Dorset BH21 5PZ	
Trustees	C M Baldwin I Battersby P G Daubeny R Foster O J Sharp	resigned 01/05/2023 resigned 01/05/2023 appointed 01/05/2023
Chief Executive	L Gamble	
Key Management (until 30th April 2023)	Andrew Gibson (Director of Strategic Research) Frédéric Lohr (Director of Strategic Partnerships) Gareth Thomas (Director of Education)	
Bankers	Lloyds Bank plc 82 High Street Honiton EX14 1JJ	
Auditor	Crowe U.K. LLP 2nd Floor, 55 Ludgate Hill London EC4M 7JW	

**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF**

MISSION RABIES LIMITED

Opinion

We have audited the financial statements of Mission Rabies Limited ('the charitable company') for the year ended 31 December 2023 which comprise the Statement of Financial Activities, Balance Sheet, statement of Cash Flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2023 and of its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of matter – Basis of preparation in respect of going concern

We draw attention to the disclosures in the Trustees' Report and note 16 to these financial statements, which indicate that the activities of Mission Rabies were transferred to World Veterinary Service on 1 May 2023 and therefore the trustees do not consider it to be appropriate to adopt the going concern basis of accounting in preparing the financial statements. Accordingly the financial statements have been prepared on a basis other than going concern as described in the Trustees Report and note 1. Our opinion is not modified in respect of this matter.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information contained within the annual report. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report have been prepared in accordance with applicable legal requirements.

**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF
MISSION RABIES LIMITED**

Matters on which we are required to report by exception

In light of the knowledge and understanding of the charitable company and their environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' and directors' report and from the requirement to prepare a strategic report.

Responsibilities of Trustees

As explained more fully in the trustees' responsibilities statement set out on page 5, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Details of the extent to which the audit was considered capable of detecting irregularities, including fraud and non-compliance with laws and regulations are set out below.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error, and discussed these between our audit team members. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

We obtained an understanding of the legal and regulatory frameworks within which the charitable company operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Companies Act 2006 together with the Charities SORP (FRS102) 2019. We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF
MISSION RABIES LIMITED**

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the charitable company's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the charitable company for fraud. The laws and regulations we considered in this context for the UK operations were UK taxation legislation.

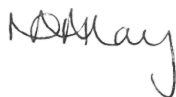
Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the timing of recognition of income and the override of controls by management. Our audit procedures to respond to these risks included enquiries of management and the Directors about their own identification and assessment of the risks of irregularities, sample testing on the posting of journals, reviewing accounting estimates for biases, reviewing regulatory correspondence with the Charity Commission, and reading minutes of meetings of those charged with governance.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Nicola May
Senior Statutory Auditor

Date: 19th September 2024

For and on behalf of Crowe U.K. LLP, Statutory Auditor
London

MISSION RABIES LIMITED

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023

INCOME AND EXPENDITURE		Funds		2023	2022
		Unrestricted	Restricted	Total	Total
	Note	£	£	£	£
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	16,020	8,000	24,020	50,104
Charitable activities	4	56,952	838,164	895,116	1,292,802
Investments		679	-	679	140
Total income		73,651	846,164	919,815	1,343,046
EXPENDITURE ON:					
Charitable activities	5	42,158	532,467	574,625	1,270,289
Transfer of funds to Worldwide Veterinary	16	218,596	494,433	713,029	-
Total expenditure		260,754	1,026,900	1,287,654	1,270,289
NET INCOME/(EXPENDITURE)		(187,103)	(180,736)	(367,839)	72,757
Transfers between funds	15	-	-	-	-
NET MOVEMENT IN FUNDS		(187,103)	(180,736)	(367,839)	72,757
RECONCILIATION OF FUNDS:					
Total funds brought forward		187,103	180,736	367,839	295,082
TOTAL FUNDS CARRIED FORWARD		-	-	-	367,839

There were no other recognised gains or losses other than those stated above.

The notes form part of these financial statements

MISSION RABIES LIMITED

BALANCE SHEET
AS AT 31 DECEMBER 2023

	Note	2023 £	2022 £
FIXED ASSETS			
Tangible fixed assets	9	-	9,778
CURRENT ASSETS			
Cash at bank and in hand		-	388,198
		-	388,198
CREDITORS: AMOUNTS DUE WITHIN ONE YEAR	10	-	(30,137)
NET CURRENT ASSETS		-	358,061
NET ASSETS		-	367,839
FUNDS			
Unrestricted funds	11	-	187,103
Restricted funds	11	-	180,736
TOTAL FUNDS	12	-	367,839

The financial statements were approved and authorised for issue by the Board of Trustees on 19th September 2024 and were signed on its behalf by:



Owen Sharp
Chair of Trustees

Company registration number: 08945645

The notes form part of these financial statements

MISSION RABIES LIMITED

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	2023 £	2022 £
CASH FLOWS FROM OPERATING ACTIVITIES:			
Net cash (used in)/provided by operating activities	a	(388,877)	87,456
Cash flows from investing activities:			
Interest income		679	140
Purchases of fixed assets		-	(12,474)
Net cash provided by/(used in) investing activities		679	(12,334)
CHANGE IN CASH AND CASH EQUIVALENTS FOR THE YEAR		(388,198)	75,122
Cash and cash equivalents brought forward	b	388,198	313,076
CASH AND CASH EQUIVALENTS CARRIED FORWARD AT 31 DECEMBER	b	-	388,198

a) Reconciliation of net (expenditure)/income to net cash flow from operating activities

	2023 £	2022 £
Net (expenditure)/income for the year as per the Statement of Financial Activities	(367,839)	72,757
Adjusted for:		
Investment income	(679)	(140)
Depreciation	1,462	4,390
Net book value of transferred fixed assets	8,316	-
(Increase)/decrease in debtors	-	-
(Decrease)/Increase in creditors	(30,137)	10,449
Net cash (used in)/provided by operating activities	(388,877)	87,456

b) Analysis of cash and cash equivalents

	2023 £	2022 £
Cash at bank and in hand	-	388,198

No net debt reconciliation has been presented as there is no debt to report in the note.

The notes form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

1. ACCOUNTING POLICIES

1.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The financial statements have been prepared under the historical cost convention and in accordance with applicable Accounting Standards in the United Kingdom, the accounting regulations issued under the Companies Act 2006 and the Statement of Recommended Practice (SORP) FRS102 "Accounting and Reporting by Charities".

The charity meets the definition of a public benefit entity under FRS102.

1.2 PREPARATION OF FINANCIAL STATEMENTS ON A NON-GOING CONCERN BASIS

Since the activities of Mission Rabies were transferred to Worldwide Veterinary Services on 1st May 2023 (see note 16), the directors have prepared the financial statements on a basis other than on a going concern basis. The use of a basis other than the going concern basis of accounting has not resulted in any changes to the recognition, measurement or presentation of transactions and balances in these financial statements.

1.3 CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

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

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

No significant judgements have been made by the trustees in preparing these financial statements.

1.4 INCOME

All incoming resources are included in the Statement of Financial Activities when the income is probable, the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Where incoming resources are received for a future specific time period, the amount relating to the period beyond the balance sheet date is shown as deferred income within current liabilities on the balance sheet.

Grants are credited to incoming resources when they are receivable as the charity's own money, unless they are for activities that relate to a specific future period, in which case they are deferred to that period.

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants relating to revenue are recognised in income over the period in which the income is receivable.

1.5 EXPENDITURE

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources. Expenditure includes attributable VAT which cannot be recovered.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

1.6 ALLOCATION AND APPORTIONMENT OF COSTS

All costs are allocated between expenditure categories in the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly; others are apportioned on an appropriate basis.

MISSION RABIES LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

1. ACCOUNTING POLICIES (continued)

1.7 FOREIGN CURRENCIES

Transactions denominated in foreign currencies are translated at rates prevailing at the date of transaction. Balances denominated in foreign currencies are translated at the rate of exchange prevailing at the year end.

1.8 TAXATION

The company is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charity for UK corporation tax purposes. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes. The Trustees believe that the company has complied fully with the above rules during the year and no provision for taxation is therefore required.

1.9 FIXED ASSETS

Assets that are acquired for continuing use by the charity are capitalised at their costs to the charity. Depreciation is provided at rates calculated to write off each asset over its estimated remaining life. The rates applied to achieve this are:

Motor vehicle	25% straight line basis
---------------	-------------------------

1.10 FUND ACCOUNTING

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. If part of an unrestricted fund is earmarked for a particular project it may be designated as a separate fund, but the designation has an administrative purpose only, and does not legally restrict the trustees' discretion to apply the fund.

Restricted funds are funds which are used in accordance with specific restrictions imposed by donors which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund where allowable. The aim and use of each restricted fund is set out in the notes to the financial statements.

Purchases of fixed assets with restricted funds are deemed to be satisfied once the purchase has taken place and therefore these restricted fund balances are released to unrestricted general funds unless the restriction is deemed to be on a permanent basis.

1.11 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

MISSION RABIES LIMITED

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

2. NET INCOME/EXPENDITURE FOR THE YEAR

This is stated after charging:	2023	2022
	£	£
Depreciation	1,462	4,390
Auditors' remuneration (paid by WVS on behalf of MR)	-	6,000
	<u> </u>	<u> </u>

3. DONATIONS AND LEGACIES

	Unrestricted	Restricted	Total	Total
	£	£	2023	2022
			£	£
Donations (including Gift Aid claimed)	16,020	8,000	24,020	50,104
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	16,020	8,000	24,020	50,104
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
<i>2022 total</i>	<i>23,104</i>	<i>27,000</i>	<i>50,104</i>	

4. CHARITABLE ACTIVITIES - INCOME

	Unrestricted	Restricted	Total	Total
	£	£	2023	2022
			£	£
Fundraising events, appeals and trips	48,277	-	48,277	33,192
Grants	-	838,164	838,164	1,259,606
Commissions and fees	8,675	-	8,675	-
Other income	-	-	-	4
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	56,952	838,164	895,116	1,292,802
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
<i>2022 total</i>	<i>33,196</i>	<i>1,259,606</i>	<i>1,292,802</i>	

MISSION RABIES LIMITED

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

5. CHARITABLE ACTIVITIES - EXPENDITURE

	Direct costs £	Support costs £	Total 2023 £	Total 2022 £
Staff costs (note 6)	231,203	-	231,203	621,767
International project grants payable (note 8)	249,014	-	249,014	506,969
Drugs and equipment	7,588	-	7,588	7,304
Flights, travel, visas and subsistence	36,279	-	36,279	40,295
Training	1,755	-	1,755	1,499
Computer and website maintenance	20,795	-	20,795	9,540
Awareness, advertising and marketing	10,627	73	10,700	41,487
Printing, postage and stationery	-	686	686	946
Telephone	-	852	852	2,253
Rent and rates	-	2,000	2,000	6,000
Repairs and maintenance	-	223	223	1,338
Depreciation	-	1,462	1,462	4,390
Accountancy and audit fees	-	398	398	7,132
Legal, professional and insurance	-	10,863	10,863	16,405
Bank charges	-	807	807	2,275
Sundry	-	-	-	689
	<u>557,261</u>	<u>17,364</u>	<u>574,625</u>	<u>1,270,289</u>
2022 total	1,228,369	41,920	1,270,289	

6. STAFF COSTS AND NUMBERS

	2023 £	2022 £
Charitable Activities:		
Salaries and wages	132,050	332,177
Employers' National Insurance costs	9,907	21,209
Employers' pension contributions	2,740	6,934
	<u>144,697</u>	<u>360,320</u>
Sub contractors on projects	86,506	261,447
	<u>231,203</u>	<u>621,767</u>
The average monthly number of employees during the year was as follows:		
	2023 No.	2022 No.
Average number of employees	<u>4</u>	<u>11</u>

There were no employees who earned in excess of £60,000 per annum or more (including taxable benefits) during the year (2022: none).

Until 1st May 2023, the charity continued to benefit from the development of its volunteer team.

The key management personnel of the charity are listed on page 5. The total amount of employee benefits (including employer pension contributions) and invoiced fees received by key management personnel for their services was £75,101 (2022: £201,234).

MISSION RABIES LIMITED

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

7. TRUSTEES' REMUNERATION AND EXPENSES

None of the trustees received any remuneration or reimbursement of expenses in respect of their duties as trustees during the year (2022: none).

8. INTERNATIONAL PROJECT GRANTS PAYABLE

During the year grants were paid to the following organisations to fund the international cost of projects carried out on behalf of WVS:

	2023 £	2022 £
Worldwide Veterinary Service - UK	12,177	41,125
Worldwide Veterinary Service - India	56,171	103,625
Blantyre Society for the Protection and Care of Animals	61,701	265,018
Animal Rescue Cambodia	89,916	23,686
Mbwa Wa Africa - Tanzania	14,400	2,412
Central Veterinary Research Institute - Zambia	-	16,202
Moses Djimatey - Ghana project expenses	-	20,000
Other grant payments under £10,000	14,649	34,901
	<u>249,014</u>	<u>506,969</u>

9. TANGIBLE FIXED ASSETS

	Motor vehicles £
Cost	
At 1 January 2023	17,558
Additions	-
Transfer to Worldwide Veterinary Service	(17,558)
At 31 December 2023	<u>-</u>
Depreciation	
At 1 January 2023	7,780
Charge for the year	1,462
Transfer to Worldwide Veterinary Service	(9,242)
At 31 December 2023	<u>-</u>
Net Book Value	
At 31 December 2023	<u>-</u>
At 31 December 2022	<u>9,778</u>

All fixed assets were transferred to Worldwide Veterinary Service as at 1st May 2023.

10. CREDITORS: AMOUNTS DUE WITHIN ONE YEAR

	2023 £	2022 £
Social security and other taxes	-	13,517
Accruals and deferred income	-	16,620
	<u>-</u>	<u>30,137</u>

MISSION RABIES LIMITED

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

11. MOVEMENT IN FUNDS

	Balance at 1 Jan 2023 £	Incoming resources £	Outgoing resources £	Transfers to WVS £	Balance at 31 Dec 2023 £
Restricted funds:					
Mission Rabies - DT4 project	13,701	547,792	(363,259)	(198,234)	-
Fellowship Partnership	1,613	-	(1,613)	-	-
Education	6,000	8,000	-	(14,000)	-
Marchig	26,729	25,000	(22,763)	(28,966)	-
International Rabies Taskforce	23,068	-	(9,264)	(13,804)	-
Idexx Multi Project Grant	35,190	-	(20,613)	(14,577)	-
Restricted to projects in Cambodia	24,420	265,372	(101,658)	(188,134)	-
Restricted to projects in Ghana	15,136	-	(5,229)	(9,907)	-
Restricted to projects in Malawi	34,879	-	(8,068)	(26,811)	-
Restricted to projects in Goa	-	-	-	-	-
	<u>180,736</u>	<u>846,164</u>	<u>(532,467)</u>	<u>(494,433)</u>	<u>-</u>
Unrestricted funds:					
General funds	187,103	88,389	(56,896)	(218,596)	-
	<u>187,103</u>	<u>88,389</u>	<u>(56,896)</u>	<u>(218,596)</u>	<u>-</u>
	<u>367,839</u>	<u>934,553</u>	<u>(589,363)</u>	<u>(713,029)</u>	<u>-</u>
				(note 16)	

Comparative movements for the year ended 31 December 2022:

	Balance at 1 Jan 2022 £	Incoming resources £	Outgoing resources £	Transfers in / (out) £	Balance at 31 Dec 2022 £
Restricted funds:					
Mission Rabies - DT4 project	25,762	1,095,583	(1,107,644)	-	13,701
Fellowship Partnership	21,584	-	(19,971)	-	1,613
Education	4,000	6,000	(4,000)	-	6,000
Marchig	19,500	50,000	(42,771)	-	26,729
Idexx Multi Project Grant	46,740	-	(23,672)	-	23,068
Idexx Multi Project Grant	-	45,306	(10,116)	-	35,190
Restricted to projects in Cambodia	200	24,282	(62)	-	24,420
Restricted to projects in Ghana	16,486	23,524	(24,874)	-	15,136
Restricted to projects in Malawi	2,421	41,911	(9,453)	-	34,879
Restricted to projects in Goa	2,959	-	(2,959)	-	-
	<u>139,652</u>	<u>1,286,606</u>	<u>(1,245,522)</u>	<u>-</u>	<u>180,736</u>
Unrestricted funds:					
General funds	155,430	56,440	(24,767)	-	187,103
	<u>155,430</u>	<u>56,440</u>	<u>(24,767)</u>	<u>-</u>	<u>187,103</u>
	<u>295,082</u>	<u>1,343,046</u>	<u>(1,270,289)</u>	<u>-</u>	<u>367,839</u>

MISSION RABIES LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

11. MOVEMENT IN FUNDS (continued)

Fund transfers

The transfer of funds to WVS, represents the balance held in restricted and unrestricted as at 30 April 2023, which following the transfer of all activities, assets and liabilities on 1st May 2023 to Worldwide Veterinary Service, became reserve balances within the Worldwide Veterinary Service accounts (see note 16).

General funds

This represents funds which have been accumulated for the general purposes of the charity.

Purposes of restricted funds:

Mission Rabies - DT4 Project

This fund represents monies received to run a portfolio of rabies elimination programmes in India and Malawi. These programmes comprise mass dog vaccination, rabies risk reduction education and active canine rabies surveillance. Besides this, the fund is provided to cover the ongoing maintenance and running costs of the bespoke mobile veterinary teaching hospital and the veterinary training activities which take place on board this mobile hospital at several sites around India. The fund also provides for core human resource costs for the organisation and includes the rural Blantyre expansion project.

Fellowship Partnership

The MSD Fellowship for Global Health is a field-based corporate programme designed to leverage the skills and talents of MSD employees worldwide.

Education

The Mission Rabies education programme is an essential pillar of Mission Rabies' strategy to prevent rabies. Combining rabies first aid and lessons about responsible dog ownership, the education programme reaches out to primary school children and communities at risk, empowering the general public with the knowledge needed to protect themselves against rabies and engage with our campaigns.

Marchig

For rabies elimination programmes.

International Rabies Taskforce

A new initiative to establish a taskforce to assist with the development and implementation of strategic programmes to eliminate canine transmitted rabies, build surveillance for the disease in targeted areas and boost core infrastructure of Governments and NGOs requesting help through the provision of training and practical support. This is in collaboration with MSD Animal Health, the Centre of Disease Control in the US and with Mars Inc. This will create the framework for global expansion of our projects in support of the United Against Rabies coalition with WHO, OIE and FAO.

Idexx Multi Project Grant

This grant includes funding for rabies surveillance, vaccination method development and education programs.

Restricted by location

These funds hold grants and donations that are restricted to a specific country.

MISSION RABIES LIMITED

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Fixed assets £	Net current assets £	Total £
Restricted funds	-	-	-
Unrestricted funds	-	-	-
Net Assets at the end of the year			

Comparative balances for the year ended 31 December 2022:

	Fixed assets £	Net current assets £	Total £
Restricted funds	-	180,736	180,736
Unrestricted funds	9,778	177,325	187,103
Net Assets at the end of the year			

13. RELATED PARTY TRANSACTIONS

During the year the charity received a grant of £813,165 from Dogs Trust Worldwide, a subsidiary of Dogs Trust, the latter who share one common trustee with Mission Rabies and another trustee of Mission Rabies who is the Chief Executive Officer of Dogs Trust (appointed ex officio) (2022: £1,095,583). Dogs Trust as the sole member of WVS also holds effective ultimate control over Mission Rabies. The charity gave grants of £27,858 (2022: £70,000) to Worldwide Veterinary Service.

14. GUARANTEE ON WINDING UP

All of the trustees, who are also members of the company, have undertaken to contribute such amount as may be required (not exceeding £10) to the charity's assets if it should be wound up while he or she is a member or within one year after he or she ceases to be a member.

If Mission Rabies Limited is wound up or dissolved any assets remaining on dissolution shall be given or transferred to another charity having similar objects.

MISSION RABIES LIMITED

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

15. COMPARATIVE BALANCES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Funds		2022
	Unrestricted £	Restricted £	Total £
INCOME AND ENDOWMENTS FROM:			
Donations and legacies	23,104	27,000	50,104
Charitable activities	33,196	1,259,606	1,292,802
Investments	140	-	140
Total income	56,440	1,286,606	1,343,046
EXPENDITURE ON:			
Charitable activities	24,767	1,245,522	1,270,289
Total expenditure	24,767	1,245,522	1,270,289
NET INCOME/(EXPENDITURE)	31,673	41,084	72,757
Transfers between funds	-	-	-
NET MOVEMENT IN FUNDS	31,673	41,084	72,757
RECONCILIATION OF FUNDS:			
Total funds brought forward	155,430	139,652	295,082
TOTAL FUNDS CARRIED FORWARD	187,103	180,736	367,839

There were no other recognised gains or losses other than those stated above.

MISSION RABIES LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

16. TRANSFER OF MISSION RABIES TO WORLDWIDE VETERINARY SERVICE

Following the transfer agreement entered into between WVS and Mission Rabies on 25 April 2023, all the activities, assets and liabilities of Mission Rabies were transferred to WVS on 30 April 2023. The balances transferred to WVS were as follows:

BALANCE SHEET	30th April 2023 £
Fixed Assets	
Tangible fixed	8,316
Current Assets	
Cash at bank and in hand	725,073
Creditors: Amounts due within one year	(20,360)
Net Current Assets	<u>704,713</u>
Net Assests	<u><u>713,029</u></u>
Funds	
Unrestricted funds	218,596
Restricted funds	494,433
Total Funds	<u><u>713,029</u></u>

17. Controlling Party

The Charity is controlled by the Board of Trustees. As the majority of trustees are also Council Members of Dogs Trust, the trustees consider the parent of the Charity to be Dogs Trust (charity number 227523, registered office 17 Wakley Street, London, England, EC1V 7RQ). The primary objective of Dogs Trust is to work towards the day when all dogs can enjoy a happy life, free from the threat of unnecessary destruction. Copies of the Dogs Trust consolidated accounts, which include the results of WVS on a line by line basis, are available from dogstrust.org.uk.

18. Post Balance Sheet Event

In 2024, as part of a group restructure, the charity's significant controlling entity Dogs Trust and Dogs Trust Worldwide (a subsidiary of Dogs Trust) are working under one shared charity number, with assets of Dogs Trust having transferred to Dogs Trust Worldwide and Dogs Trust Worldwide renamed Dogs Trust. This ensures that Dogs Trust operates through a more fit-for-purpose corporate structure i.e. an incorporated charitable company. This was agreed by Dogs Trust's members at the AGM in September 2022 and the transfer took place on 1st July 2024. Therefore, from 1st July 2024, the charity's significant controlling entity is the former Dogs Trust Worldwide, renamed to Dogs Trust (Company number 09365971, Charity number 1167663).

MISSION RABIES LIMITED

England & Wales - Charity number 1162293

Accounts

MISSION RABIES LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

Company Number: 08945645
Charity Number: 1162293

MISSION RABIES LIMITED

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FOR THE YEAR ENDED 31 DECEMBER 2022**

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MISSION RABIES LIMITED

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees (who are also directors of the charity for the purposes of the Companies Act) present their annual report together with the financial statements of Mission Rabies Limited (the charity) for the year ended 31 December 2022.

Legal and administrative information set out on page 5 forms part of this report. The trustees confirm that the annual report and financial statements of the charity comply with current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice (SORP) FRS 102 "Accounting and Reporting by Charities".

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Mission Rabies Limited is a company limited by guarantee, as defined by the Companies Act 2006, and was incorporated on 18 March 2014. It was registered as a charity on 18 June 2015. Its governing document is its memorandum and articles of association, which established the objects and powers of the charity.

The charitable company did not start to carry out any activities until 1 July 2015 when a number of unrestricted and restricted funds were donated to Mission Rabies Limited from Worldwide Veterinary Service (company number 04773693, charity number 1100485).

Trustees

The trustees who served during the year and up to the date of this report were as follows:

C M Baldwin (resigned 01/05/2023)
I Battersby
P G Daubeney
R Foster (resigned 01/05/2023)
O J Sharp (appointed 01/05/2023)

Recruitment and appointment of new trustees

The trustees are all members of the management committee. The committee shall have power at any time to appoint any person to be a committee member, either to fill a casual vacancy or as an addition to the existing members.

The trustees have regards to Charity Commission guidance to ensure they meet their objectives on public benefit and ensure that all trustees have a full understanding of their statutory responsibilities and how such can be best discharged. New trustees are appointed as per section 105 of the charity's Articles of Association.

Organisational structure

The charity is administered by the trustees. The trustees meet regularly during the year and receive reports on the state and developments of the affairs of the charity. Committees and working groups are formed to support the trustees when appropriate, on a temporary basis. The day-to-day running of the charity is devolved to the Chief Executive and Managing Director, supported by the remaining members of the 'Core Team'. Pay of key personnel is reviewed annually by the trustees and benchmarked to industry standard in the animal welfare charity sector.

Volunteers are members of the public who are directly assisting with the practical work of the charity and are unremunerated, participating and assisting of their own free will and at their own risk.

Risk management

The trustees are responsible for identifying and reviewing the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable safeguards against fraud and error. The trustees consider this on an annual basis.

MISSION RABIES LIMITED

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2022

OBJECTIVES AND ACTIVITIES

The charity's objects are the preservation and protection of human health for the public benefit and in particular but not exclusively by:

- a) participating in the global elimination of rabies;
- b) assisting with education projects around the world relating to rabies, its prevention, treatment and elimination;
- c) assisting with the implementation and operation of rabies vaccination programmes;
- d) providing a global resource and support structure to charities and organisations that are involved with the elimination of rabies;
- e) developing and implementing canine rabies surveillance programmes to assess the prevalence of rabies in endemic areas.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

Rabies is one of the oldest and deadliest diseases known to humankind, ruining the lives of millions of people worldwide each year. But we're not backing down in the face of this terrible disease. We're pushing forward with everything we've got to put an end to rabies once and for all.

2022 has been another year of challenges, but we are incredibly proud of what we've accomplished together. With your unwavering support, we've made huge strides in our education and awareness efforts. Our teams have delivered rabies prevention lessons to over one million children, empowered thousands of teachers, and reached hundreds of thousands of community members.

And across all our global projects, we're powering on to ensure as many dogs as possible receive rabies vaccinations to protect them and the communities in which they live. This year alone, we've administered over 240,000 canine rabies vaccines to stop the disease in its tracks and prevent deadly outbreaks.

At our flagship projects in Malawi and India, we continue to provide year-round vaccination, education, and surveillance programmes to save lives. Meanwhile, our outreach projects worldwide are delivering expert advice, resources, and support through the International Rabies Taskforce.

We know that defeating rabies will take an army, but we also know that it's possible. And with your help, we're getting closer every single day. Thank you for standing with us on this life-saving mission. Together, we're making a difference that will be felt for generations to come.

In 2022:

- 1,022,795 children were educated;
- 240,969 dogs were vaccinated;
- 2.8 thousand schools visited;
- 22,694 teachers reached;
- 11,963 bite cases investigated;
- 256,535 people reached through community education.

MISSION RABIES LIMITED
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022

FINANCIAL REVIEW

Reserves policy

During the period, the charity raised £1,343,046 (2021: £1,240,363) through donations, grants and investment income and spent £1,270,289 (2021: 1,268,794). Mission Rabies aims for the following period include raising the charity's income through additional revenue schemes, such as increased volunteer fundraising objectives, and increasing the number and scope of the programmes supported by them, as well as developing new programme initiatives.

The trustees believe that a reserve fund should be slowly built up to enable them to deal with any particular problems that may arise on overseas projects. They also consider it important that an adequate reserve is maintained to allow them to respond to more acute animal welfare crises in the future. They have recommended that the unrestricted reserve fund is maintained at £200,000. At the year end unrestricted free reserves were £187,103 (2021: £155,430). Restricted reserves at the year end in aggregate were £180,736 (2021: £139,652).

All fundraising activities are managed by Mission Rabies' staff. We do not engage third parties to raise funds on our behalf. We are mindful that no fundraising should be unreasonably persistent or apply undue pressure on anyone or intrude on anyone's privacy. We do not share our supporters' data with anyone else and we follow all relevant data protection guidelines and laws. We are registered with the Fundraising Regulator and follow their Code of Fundraising Practice. The majority of the charity's funding is raised through grant applications.

Post Balance Sheet Event

On 25 April 2023, Mission Rabies entered into a transfer agreement with Dogs Trust (Charity Registration Number 227523 in England and Wales and SC037843 in Scotland) and Worldwide Veterinary Service (Charity Registration Number 1100485 and Company Number 04773693) ('WVS'). Dogs Trust Worldwide, a subsidiary of Dogs Trust, has provided significant grants to Mission Rabies over many years. On the same date WVS entered into an agreement with Dogs Trust. As a consequence of these agreements, on 1 May 2023 WVS became the sole member of Mission Rabies and Dogs Trust became the sole member of WVS. The trustees of Mission Rabies also changed on this date as reflected in the notes to the accounts. As part of the agreement, Dogs Trust has given an undertaking to provide substantially increased funding to WVS in the coming years.

TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

The trustees (who are the directors of Mission Rabies Limited for the purpose of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare the financial statements for each financial 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 charitable company for that period.

In preparing those 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; and

MISSION RABIES LIMITED

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2022

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITORS

In so far as the trustees are aware, there is no relevant audit information (as defined by Section 418 of the Companies Act 2006) of which the charitable company's auditors are unaware, and each trustee has taken all the steps that he or she ought to have taken as a Trustee in order to make himself or herself aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

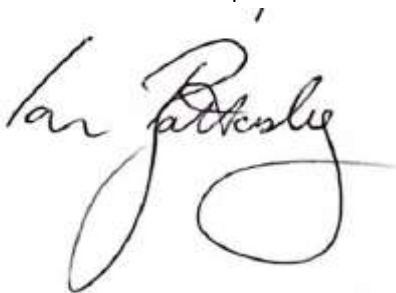
AUDITORS

Hazlewoods LLP were appointed as the charity's auditors during the year and have expressed their willingness to continue in that capacity.

This report has been prepared taking advantage of the exemptions available to small companies under the Companies Act 2006.

Approved by the trustees on 27th September 2023 and signed on their behalf by:

I Battersby
Trustee



MISSION RABIES LIMITED

**LEGAL AND ADMINISTRATIVE INFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2022**

Status	The organisation is a company limited by guarantee, incorporated on 18 March 2014 in England and Wales and registered as a charity on 18 June 2015.	
Company Number	08945645	
Charity Number	1162293	
Registered Office	4 Castle Street Cranborne Dorset BH21 5PZ	
Trustees	C M Baldwin I Battersby P G Daubeny R Foster O J Sharp	resigned 01/05/2023 resigned 01/05/2023 appointed 01/05/2023
Chief Executive	L Gamble	
Key Management	Andrew Gibson (Director of Strategic Research) Frédéric Lohr (Director of Strategic Partnerships) Gareth Thomas (Director of Education)	
Bankers	Lloyds Bank plc 82 High Street Honiton EX14 1JJ	
Auditors	Hazlewoods LLP Windsor House Bayshill Road Cheltenham GL50 3AT	

**INDEPENDENT AUDITORS' REPORT
TO THE MEMBERS OF**

MISSION RABIES LIMITED

Opinion

We have audited the financial statements of Mission Rabies Limited (the charitable company) for the year ended 31 December 2022 which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2022, and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Charitable Company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report (including Strategic Report), other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees, which includes the Report of the Directors prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Directors included within the Report of the Trustees have been prepared in accordance with applicable legal requirements.

**INDEPENDENT AUDITORS' REPORT
TO THE MEMBERS OF
MISSION RABIES LIMITED**

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors Report included in the Trustees' Report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Directors' Report and from the requirement to prepare a Strategic Report.

Responsibilities of Trustees

As explained more fully in the Trustees' Responsibilities Statement set out in the Trustees' Report, the trustees (who are also the directors of the charitable company for the purpose of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but it is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- We obtained an understanding of the legal and regulatory frameworks applicable to the charity financial statements or that had a fundamental effect on the operations of the charity. We determined that the most significant laws and regulations included United Kingdom Generally Accepted Accounting Practice and Companies Act 2006.
- We understood how the charity is complying with those legal and regulatory frameworks by making inquiries of management, and those responsible for legal and compliance procedures.
- We assessed the susceptibility of the charity's financial statements to material misstatement including how fraud might occur. Audit procedures performed by the engagement team included: identifying and assessing the design effectiveness of controls management has in place to prevent and detect fraud; understanding how those charged with governance considered and addressed the potential for override of controls or other inappropriate influence over the financial reporting process; challenging assumptions and judgements made by management in its significant accounting estimates; and identifying and testing journal entries, in particular any journal entries with unusual characteristics.

**INDEPENDENT AUDITORS' REPORT
TO THE MEMBERS OF
MISSION RABIES LIMITED**

Owing to the inherent limitations of an audit, there is an unavoidable risk that material misstatements in the financial statements may not be detected, even though the audit is properly planned and performed in accordance with ISAs (UK).

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Auditors.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Martin Howard FCA
(Senior Statutory Auditor)

Date: 28th September 2023

For and on behalf of Hazlewoods LLP, Statutory Auditors
Cheltenham

MISSION RABIES LIMITED

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022

INCOME AND EXPENDITURE		Funds		2022	2021
	Note	Unrestricted £	Restricted £	Total £	Total £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	23,104	27,000	50,104	55,791
Charitable activities	4	33,196	1,259,606	1,292,802	1,184,519
Investments		140	-	140	53
Total income		56,440	1,286,606	1,343,046	1,240,363
EXPENDITURE ON:					
Charitable activities	6	24,767	1,245,522	1,270,289	1,268,794
Total expenditure		24,767	1,245,522	1,270,289	1,268,794
NET INCOME/(EXPENDITURE)		31,673	41,084	72,757	(28,431)
Transfers between funds		-	-	-	-
NET MOVEMENT IN FUNDS		31,673	41,084	72,757	(28,431)
RECONCILIATION OF FUNDS:					
Total funds brought forward		155,430	139,652	295,082	323,513
TOTAL FUNDS CARRIED FORWARD		187,103	180,736	367,839	295,082

There were no other recognised gains or losses other than those stated above.

The notes form part of these financial statements

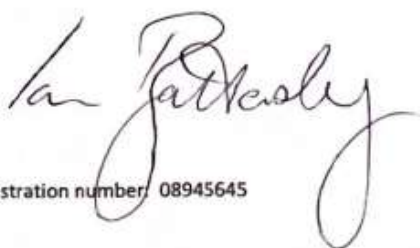
MISSION RABIES LIMITED

BALANCE SHEET
AS AT 31 DECEMBER 2022

	Note	2022 £	2021 £
FIXED ASSETS			
Tangible fixed assets	9	9,778	1,694
CURRENT ASSETS			
Cash at bank and in hand		388,198	313,076
		388,198	313,076
CREDITORS: AMOUNTS DUE WITHIN ONE YEAR	10	(30,137)	(19,688)
NET CURRENT ASSETS		358,061	293,388
NET ASSETS		367,839	295,082
FUNDS			
Unrestricted funds	11	187,103	155,430
Restricted funds	12	180,736	139,652
TOTAL FUNDS	13	367,839	295,082

The financial statements were approved and authorised for issue by the Board of Trustees on 27th September 2023 and were signed on its behalf by:

I Battersby
Trustee



Company registration number 08945645

The notes form part of these financial statements

MISSION RABIES LIMITED

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	2022 £	2021 £
CASH FLOWS FROM OPERATING ACTIVITIES:			
Net cash provided by/(used in) operating activities	a	87,456	(26,887)
Cash flows from investing activities:			
Interest income		140	53
Purchases of fixed assets		(12,474)	-
Net cash provided by/(used in) investing activities		<u>(12,334)</u>	<u>53</u>
CHANGE IN CASH AND CASH EQUIVALENTS FOR THE YEAR		75,122	(26,834)
Cash and cash equivalents brought forward	b	313,076	339,910
CASH AND CASH EQUIVALENTS CARRIED FORWARD AT 31 DECEMBER	b	<u>388,198</u>	<u>313,076</u>

a) Reconciliation of net income/(expenditure) to net cash flow from operating activities

	2022 £	2021 £
Net income/(expenditure) for the year as per the Statement of Financial Activities	72,757	(28,431)
Adjusted for:		
Investment income	(140)	(53)
Depreciation	4,390	1,271
(Increase)/decrease in debtors	-	-
Increase/(decrease) in creditors	10,449	326
Net cash provided by/(used in) operating activities	<u>87,456</u>	<u>(26,887)</u>

b) Analysis of cash and cash equivalents

	2022 £	2021 £
Cash at bank and in hand	<u>388,198</u>	<u>313,076</u>

No net debt reconciliation has been presented as there is no debt to report in the note.

The notes form part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

1. ACCOUNTING POLICIES

1.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The financial statements have been prepared under the historical cost convention and in accordance with applicable Accounting Standards in the United Kingdom, the accounting regulations issued under the Companies Act 2006 and the Statement of Recommended Practice (SORP) FRS102 "Accounting and Reporting by Charities".

The charity meets the definition of a public benefit entity under FRS102.

1.2 GOING CONCERN

The trustees assess whether the use of going concern is appropriate, i.e. whether there are any material uncertainties related to events or conditions that may cast a significant doubt on the ability of the Charity to continue as a going concern. The trustees make this assessment in respect of at least 12 months from the date of approval of the financial statements.

The trustees have a reasonable expectation that the Charity will have adequate resources to continue in operation for at least 12 months from approval of these financial statements. Consequently, the trustees have concluded that it is appropriate to adopt the going concern basis in preparing the annual statements.

1.3 CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

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

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

No significant judgements have been made by the trustees in preparing these financial statements.

Other than detailed below for donated veterinary medicines, no key sources of estimation uncertainty have been identified by the trustees in preparing these financial statements.

1.4 INCOME

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Where incoming resources are received for a future specific time period, the amount relating to the period beyond the balance sheet date is shown as deferred income within current liabilities on the balance sheet.

Grants are credited to incoming resources when they are receivable as the charity's own money, unless they are for activities that relate to a specific future period, in which case they are deferred to that period.

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants relating to revenue are recognised in income over the period in which the income is receivable.

1.5 EXPENDITURE

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources. Expenditure includes attributable VAT which cannot be recovered.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

MISSION RABIES LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

1. ACCOUNTING POLICIES (continued)

1.6 ALLOCATION AND APPORTIONMENT OF COSTS

All costs are allocated between expenditure categories in the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly; others are apportioned on an appropriate basis.

1.7 FOREIGN CURRENCIES

Transactions denominated in foreign currencies are translated at rates prevailing at the date of transaction. Balances denominated in foreign currencies are translated at the rate of exchange prevailing at the year end.

1.8 TAXATION

The company is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charity for UK corporation tax purposes. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes. The Trustees believe that the company has complied fully with the above rules during the year and no provision for taxation is therefore required.

1.9 FIXED ASSETS

Assets that are acquired for continuing use by the charity are capitalised at their costs to the charity. Depreciation is provided at rates calculated to write off each asset over its estimated remaining life. The rates applied to achieve this are:

Motor vehicle	25% straight line basis
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1.10 FUND ACCOUNTING

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. If part of an unrestricted fund is earmarked for a particular project it may be designated as a separate fund, but the designation has an administrative purpose only, and does not legally restrict the trustees' discretion to apply the fund.

Restricted funds are funds which are used in accordance with specific restrictions imposed by donors which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund where allowable. The aim and use of each restricted fund is set out in the notes to the financial statements.

Purchases of fixed assets with restricted funds are deemed to be satisfied once the purchase has taken place and therefore these restricted fund balances are released to unrestricted general funds unless the restriction is deemed to be on a permanent basis.

1.11 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

MISSION RABIES LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

2. TAXATION

The company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

3. NET INCOME/EXPENDITURE FOR THE YEAR

This is stated after charging:

	2022	2021
	£	£
Depreciation	4,390	1,271
Auditors' remuneration	6,000	6,000
	<u>6,000</u>	<u>6,000</u>

4. DONATIONS AND LEGACIES

	Unrestricted	Restricted	Total	Total
	£	£	2022	2021
			£	£
Donations (including Gift Aid claimed)	23,104	27,000	50,104	55,791
	<u>23,104</u>	<u>27,000</u>	<u>50,104</u>	<u>55,791</u>
<i>2021 total</i>	<i>29,034</i>	<i>26,757</i>	<i>55,791</i>	

5. CHARITABLE ACTIVITIES - INCOME

	Unrestricted	Restricted	Total	Total
	£	£	2022	2021
			£	£
Fundraising events, appeals and trips	33,192	-	33,192	6,264
Grants	-	1,259,606	1,259,606	1,164,018
Government grant	-	-	-	14,230
Other income	4	-	4	7
	<u>33,196</u>	<u>1,259,606</u>	<u>1,292,802</u>	<u>1,184,519</u>
<i>2021 total</i>	<i>6,065</i>	<i>1,178,454</i>	<i>1,184,519</i>	

MISSION RABIES LIMITED

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

6. CHARITABLE ACTIVITIES - EXPENDITURE

	Direct costs £	Support costs £	Total 2022 £	Total 2021 £
Staff costs (note 7)	621,767	-	621,767	552,102
International project grants and costs	508,598	-	508,598	591,669
Truck costs	38,371	-	38,371	39,290
Drugs and equipment	7,304	-	7,304	2,545
Flights, travel, visas and subsistence	39,992	303	40,295	8,590
Training	1,499	-	1,499	2,273
Computer and website maintenance	9,540	-	9,540	22,608
Advertising and marketing	1,298	189	1,487	5,021
Printing, postage and stationery	-	946	946	552
Telephone	-	2,253	2,253	2,138
Rent and rates	-	6,000	6,000	6,000
Repairs and maintenance	-	1,338	1,338	1,218
Depreciation	-	4,390	4,390	1,271
Accountancy and audit fees	-	7,132	7,132	8,534
Legal, professional and insurance	-	16,405	16,405	22,597
Bank charges	-	2,275	2,275	2,166
Sundry	-	689	689	220
	<u>1,228,369</u>	<u>41,920</u>	<u>1,270,289</u>	<u>1,268,794</u>
2021 total	1,218,460	50,334	1,268,794	

7. STAFF COSTS AND NUMBERS

	2022 £	2021 £
Charitable Activities:		
Salaries and wages	332,177	293,094
Employers' National Insurance costs	21,209	27,337
Employers' pension contributions	6,934	6,225
	<u>360,320</u>	<u>326,656</u>
Sub contractors on projects	261,447	225,446
	<u>621,767</u>	<u>552,102</u>
The average monthly number of employees during the year was as follows:	2022 No.	2021 No.
Average number of employees	<u>11</u>	<u>11</u>

There were no employees who earned in excess of £60,000 per annum or more (including taxable benefits) during the year (2021: none).

The charity continues to benefit from the development of its volunteer team.

The key management personnel of the charity are listed on page 5. The total amount of employee benefits (including employer pension contributions) and invoiced fees received by key management personnel for their services was £201,234 (2021: £186,582).

MISSION RABIES LIMITED

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

8. TRUSTEES' REMUNERATION AND EXPENSES

None of the trustees received any remuneration or reimbursement of expenses in respect of their duties as trustees during the year (2021: none).

9. TANGIBLE FIXED ASSETS

	Motor vehicles £
Cost	
At 1 January 2022	5,084
Additions	12,474
Disposals	-
At 31 December 2022	<u>17,558</u>
Depreciation	
At 1 January 2022	3,390
Charge for the year	4,390
On disposals	-
At 31 December 2022	<u>7,780</u>
Net Book Value	
At 31 December 2022	<u>9,778</u>
At 31 December 2021	<u>1,694</u>

10. CREDITORS: AMOUNTS DUE WITHIN ONE YEAR

	2022 £	2021 £
Social security and other taxes	13,517	8,732
Accruals and deferred income	16,620	10,956
	<u>30,137</u>	<u>19,688</u>

MISSION RABIES LIMITED

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

11. MOVEMENT IN FUNDS

	Balance at 1 Jan 2022 £	Incoming resources £	Outgoing resources £	Transfers in / (out) £	Balance at 31 Dec 2022 £
Restricted funds:					
Mission Rabies - DT4 project	25,762	1,095,583	(1,107,644)	-	13,701
Fellowship Partnership	21,584	-	(19,971)	-	1,613
Education	4,000	6,000	(4,000)	-	6,000
Marchig	19,500	50,000	(42,771)	-	26,729
Idexx Multi Project Grant	46,740	-	(23,672)	-	23,068
Idexx Multi Project Grant	-	45,306	(10,116)	-	35,190
Restricted to projects in Cambodia	200	24,282	(62)	-	24,420
Restricted to projects in Ghana	16,486	23,524	(24,874)	-	15,136
Restricted to projects in Malawi	2,421	41,911	(9,453)	-	34,879
Restricted to projects in Goa	2,959	-	(2,959)	-	-
	<u>139,652</u>	<u>1,286,606</u>	<u>(1,245,522)</u>	<u>-</u>	<u>180,736</u>
Unrestricted funds:					
General funds	155,430	56,440	(24,767)	-	187,103
	<u>155,430</u>	<u>56,440</u>	<u>(24,767)</u>	<u>-</u>	<u>187,103</u>
	<u>295,082</u>	<u>1,343,046</u>	<u>(1,270,289)</u>	<u>-</u>	<u>367,839</u>

Comparative movements for the year ended 31 December 2021:

	Balance at 1 Jan 2021 £	Incoming resources £	Outgoing resources £	Transfers in / (out) £	Balance at 31 Dec 2021 £
Restricted funds:					
Mission Rabies - DT4 project	84,879	1,109,842	(1,168,959)	-	25,762
Fellowship Partnership	38,696	-	(17,112)	-	21,584
India Education	3,955	-	(3,955)	-	-
Education	1,049	4,000	(1,049)	-	4,000
Marchig	(93)	50,000	(30,407)	-	19,500
International Rabies Taskforce	59,625	18,435	(31,320)	-	46,740
Restricted by location	2,415	22,963	(3,312)	-	22,066
	<u>190,526</u>	<u>1,205,240</u>	<u>(1,256,114)</u>	<u>-</u>	<u>139,652</u>
Unrestricted funds:					
General funds	132,987	35,123	(12,680)	-	155,430
	<u>132,987</u>	<u>35,123</u>	<u>(12,680)</u>	<u>-</u>	<u>155,430</u>
	<u>323,513</u>	<u>1,240,363</u>	<u>(1,268,794)</u>	<u>-</u>	<u>295,082</u>

MISSION RABIES LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

11. MOVEMENT IN FUNDS (continued)

Transfers between funds

These represent the use of unrestricted funds to cover deficits on restricted projects or the release of restricted balances where the restriction no longer applies.

General funds

This represents funds which have been accumulated for the general purposes of the charity.

Purposes of restricted funds:

Mission Rabies - DT4 Project

This fund represents monies received to run a portfolio of rabies elimination programmes in India and Malawi. These programmes comprise mass dog vaccination, rabies risk reduction education and active canine rabies surveillance. Besides this, the fund is provided to cover the ongoing maintenance and running costs of the bespoke mobile veterinary teaching hospital and the veterinary training activities which take place on board this mobile hospital at several sites around India. The fund also provides for core human resource costs for the organisation and includes the rural Blantyre expansion project.

Fellowship Partnership

The MSD Fellowship for Global Health is a field-based corporate programme designed to leverage the skills and talents of MSD employees worldwide.

Education

The Mission Rabies education programme is an essential pillar of Mission Rabies' strategy to prevent rabies. Combining rabies first aid and lessons about responsible dog ownership, the education programme reaches out to primary school children and communities at risk, empowering the general public with the knowledge needed to protect themselves against rabies and engage with our campaigns.

Marchig

For rabies elimination programmes.

International Rabies Taskforce

A new initiative to establish a taskforce to assist with the development and implementation of strategic programmes to eliminate canine transmitted rabies, build surveillance for the disease in targeted areas and boost core infrastructure of Governments and NGOs requesting help through the provision of training and practical support. This is in collaboration with MSD Animal Health, the Centre of Disease Control in the US and with Mars Inc. This will create the framework for global expansion of our projects in support of the United Against Rabies coalition with WHO, OIE and FAO.

Idexx Multi Project Grant

This grant includes funding for rabies surveillance, vaccination method development and education programs.

Restricted by location

These funds hold grants and donations that are restricted to a specific country.

MISSION RABIES LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Fixed assets £	Net current assets £	Total £
Restricted funds	-	180,736	180,736
Unrestricted funds	9,778	177,325	187,103
	<u>9,778</u>	<u>177,325</u>	<u>187,103</u>
Net Assets at the end of the year	<u><u>9,778</u></u>	<u><u>358,061</u></u>	<u><u>367,839</u></u>

Comparative balances for the year ended 31 December 2021:

	Fixed assets £	Net current assets £	Total £
Restricted funds	-	139,652	139,652
Unrestricted funds	1,694	153,736	155,430
	<u>1,694</u>	<u>153,736</u>	<u>155,430</u>
Net Assets at the end of the year	<u><u>1,694</u></u>	<u><u>293,388</u></u>	<u><u>295,082</u></u>

13. RELATED PARTY TRANSACTIONS

During the year the charity received a grant of £1,095,583 from The Dogs Trust, who shared two common trustees with Mission Rabies Limited (2021: £1,095,583). The charity gave grants of £70,000 (2021: £74,750) to Worldwide Veterinary Service, a charity with Common Key Management.

14. GUARANTEE ON WINDING UP

All of the trustees, who are also members of the company, have undertaken to contribute such amount as may be required (not exceeding £10) to the charity's assets if it should be wound up while he or she is a member or within one year after he or she ceases to be a member.

If Mission Rabies Limited is wound up or dissolved any assets remaining on dissolution shall be given or transferred to another charity having similar objects.

MISSION RABIES LIMITED

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

15. COMPARATIVE BALANCES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Funds		2021
	Unrestricted £	Restricted £	Total £
INCOME AND ENDOWMENTS FROM:			
Donations and legacies	29,034	26,757	55,791
Charitable activities	6,065	1,178,454	1,184,519
Investments	24	29	53
Total income	35,123	1,205,240	1,240,363
EXPENDITURE ON:			
Charitable activities	12,680	1,256,114	1,268,794
Total expenditure	12,680	1,256,114	1,268,794
NET INCOME/(EXPENDITURE)	22,443	(50,874)	(28,431)
Transfers between funds	-	-	-
NET MOVEMENT IN FUNDS	22,443	(50,874)	(28,431)
RECONCILIATION OF FUNDS:			
Total funds brought forward	132,987	190,526	323,513
TOTAL FUNDS CARRIED FORWARD	155,430	139,652	295,082

There were no other recognised gains or losses other than those stated above.

MISSION RABIES LIMITED

England & Wales - Charity number 1162293

Accounts

MISSION RABIES LIMITED
(A company limited by guarantee)

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

Company Number: 08945645
Charity Number: 1162293

MISSION RABIES LIMITED

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FOR THE YEAR ENDED 31 DECEMBER 2021**

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MISSION RABIES LIMITED

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2021

The trustees (who are also directors of the charity for the purposes of the Companies Act) present their annual report together with the financial statements of Mission Rabies Limited (the charity) for the year ended 31 December 2021.

Legal and administrative information set out on page 5 forms part of this report. The trustees confirm that the annual report and financial statements of the charity comply with current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice (SORP) FRS 102 "Accounting and Reporting by Charities".

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Mission Rabies Limited is a company limited by guarantee, as defined by the Companies Act 2006, and was incorporated on 18 March 2014. It was registered as a charity on 18 June 2015. Its governing document is its memorandum and articles of association, which established the objects and powers of the charity.

The charitable company did not start to carry out any activities until 1 July 2015 when a number of unrestricted and restricted funds were donated to Mission Rabies Limited from Worldwide Veterinary Service (company number 04773693, charity number 1100485).

Trustees

The trustees who served during the year and up to the date of this report were as follows:

C M Baldwin
I Battersby
P G Daubeney
R Foster

Recruitment and appointment of new trustees

The trustees are all members of the management committee. The committee shall have power at any time to appoint any person to be a committee member, either to fill a casual vacancy or as an addition to the existing members.

The trustees have regards to Charity Commission guidance to ensure they meet their objectives on public benefit and ensure that all trustees have a full understanding of their statutory responsibilities and how such can be best discharged. New trustees are appointed as per section 105 of the charity's Articles of Association.

Organisational structure

The charity is administered by the trustees. The trustees meet regularly during the year and receive reports on the state and developments of the affairs of the charity. Committees and working groups are formed to support the trustees when appropriate, on a temporary basis. The day-to-day running of the charity is devolved to the Chief Executive and Managing Director, supported by the remaining members of the 'Core Team'. Pay of key personnel is reviewed annually by the trustees and benchmarked to industry standard in the animal welfare charity sector.

Volunteers are members of the public who are directly assisting with the practical work of the charity and are unremunerated, participating and assisting of their own free will and at their own risk.

Risk management

The trustees are responsible for identifying and reviewing the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable safeguards against fraud and error. The trustees consider this on an annual basis.

MISSION RABIES LIMITED
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021

OBJECTIVES AND ACTIVITIES

The charity's objects are the preservation and protection of human health for the public benefit and in particular but not exclusively by:

- a) participating in the global elimination of rabies;
- b) assisting with education projects around the world relating to rabies, its prevention, treatment and elimination;
- c) assisting with the implementation and operation of rabies vaccination programmes;
- d) providing a global resource and support structure to charities and organisations that are involved with the elimination of rabies;
- e) developing and implementing canine rabies surveillance programmes to assess the prevalence of rabies in endemic areas.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

Mission Rabies has the focused objective of eliminating canine rabies in global hotspots. A child dies from rabies approx. every 9 minutes and the charity has focused its work on eliminating human rabies deaths in endemic areas. We do this through vaccinating dogs, the reservoir host of the disease, and eliminating it by establishing a herd immunity in affected areas. Since 2013, we have now vaccinated over 1.5m dogs in project sites and seen marked decline in human rabies incidence in areas we have targeted.

We currently have projects in 13 countries internationally and the cornerstone areas of approach are through mass dog vaccination, rabies risk reduction community education and canine rabies surveillance. We work with partner organisations based in each country of operation and liaise closely with government and other stakeholders to build local capacity to provide a sustainable solution to the problem of canine transmitted rabies.

In 2021 we managed to vaccinate over 200,000 dogs, educate over 920,000 children, and empower more than 22,000 teachers and 220,000 community members against rabies to prevent deadly outbreaks.

Around the world, we worked with governments, volunteers, and other charities to eliminate the disease at its source. In India, where we have worked since we launched in 2013, effective rabies control has been implemented across Goa, and this year the state has been declared the country's first Rabies Controlled Area. Whilst in Malawi, despite schools being closed periodically, our education teams delivered prevention lessons to over 100,000 more primary school students than in 2020.

From the entire team and the communities in which we work, thank you for helping improve the lives of people and dogs alike, and getting us one step closer to our shared goal: Zero human rabies deaths by 2030.

MISSION RABIES LIMITED
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021

FINANCIAL REVIEW

Reserves policy

During the period, the charity raised £1,240,363 (2020: £1,304,280) through donations, grants and investment income and spent £1,268,794 (2020: 1,352,373). Mission Rabies aims for the following period include raising the charity's income through additional revenue schemes, such as increased volunteer fundraising objectives, and increasing the number and scope of the programmes supported by them, as well as developing new programme initiatives.

The trustees believe that a reserve fund should be slowly built up to enable them to deal with any particular problems that may arise on overseas projects. They also consider it important that an adequate reserve is maintained to allow them to respond to more acute animal welfare crises in the future. They have recommended that the unrestricted reserve fund is maintained at £200,000. At the year end unrestricted free reserves were £155,430 (2020: £132,987). Restricted reserves at the year end in aggregate were £139,652 (2020: £190,526).

All fundraising activities are managed by Mission Rabies' staff. We do not engage third parties to raise funds on our behalf. We are mindful that no fundraising should be unreasonably persistent or apply undue pressure on anyone or intrude on anyone's privacy. We do not share our supporters' data with anyone else and we follow all relevant data protection guidelines and laws. We are registered with the Fundraising Regulator and follow their Code of Fundraising Practice. The majority of the charity's funding is raised through grant applications.

COVID19

In common with all charitable organisations, our activities have been significantly impacted by the restrictions placed on us as a result of the Coronavirus pandemic. Although travel restrictions meant that direct support from our amazing veterinary teams were harder to provide, our global supply network continued to operate throughout the coronavirus pandemic. As government restrictions have eased we have recommenced our direct support ensuring that guidelines are strictly adhered to. All activities are continuously risk assessed to ensure compliance with government regulations as these are updated.

The Trustees are very mindful of the potential impact on finances from the Coronavirus pandemic and therefore the need to ensure careful monitoring of income and expenditure to ensure Mission Rabies can continue to meet all its obligations as a 'going concern' under charity law. Where possible non-essential expenditure has been reduced and government support has been accessed through the Coronavirus Job Retention Scheme. Mission Rabies has a strong unrestricted reserves position and has committed funding to cover all committed expenditure at the date of signing the balance sheet. Spending plans for 2022 will continue to be monitored and updated through management reports to the Trustees and the level of reserve and policy will be kept under continuous review.

MISSION RABIES LIMITED

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021**

TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

The trustees (who are the directors of Mission Rabies Limited for the purpose of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare the financial statements for each financial 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 charitable company for that period.

In preparing those 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITORS

In so far as the trustees are aware, there is no relevant audit information (as defined by Section 418 of the Companies Act 2006) of which the charitable company's auditors are unaware, and each trustee has taken all the steps that he or she ought to have taken as a Trustee in order to make himself or herself aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

AUDITORS

Hazlewoods LLP were appointed as the charity's auditors during the year and have expressed their willingness to continue in that capacity.

This report has been prepared taking advantage of the exemptions available to small companies under the Companies Act 2006.

Approved by the trustees on 16/09/2022 and signed on their behalf by:

I Battersby
Trustee



MISSION RABIES LIMITED

**LEGAL AND ADMINISTRATIVE INFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2021**

Status	The organisation is a company limited by guarantee, incorporated on 18 March 2014 in England and Wales and registered as a charity on 18 June 2015.
Company Number	08945645
Charity Number	1162293
Registered Office	4 Castle Street Cranborne Dorset BH21 5PZ
Trustees	C M Baldwin I Battersby P G Daubeney R Foster
Chief Executive	L Gamble
Key Management	Andrew Gibson (Director of Strategic Research) Frédéric Lohr (Director of Strategic Partnerships) Gareth Thomas (Director of Education)
Bankers	Lloyds Bank plc 82 High Street Honiton EX14 1JJ
Auditors	Hazlewoods LLP Windsor House Bayshill Road Cheltenham GL50 3AT

**INDEPENDENT AUDITORS' REPORT
TO THE MEMBERS OF**

MISSION RABIES LIMITED

Opinion

We have audited the financial statements of Mission Rabies Limited (the charitable company) for the year ended 31 December 2021 which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2021, and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Charitable Company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report (including Strategic Report), other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees, which includes the Report of the Directors prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Directors included within the Report of the Trustees have been prepared in accordance with applicable legal requirements.

**INDEPENDENT AUDITORS' REPORT
TO THE MEMBERS OF
MISSION RABIES LIMITED**

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors Report included in the Trustees' Report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Directors' Report and from the requirement to prepare a Strategic Report.

Responsibilities of Trustees

As explained more fully in the Trustees' Responsibilities Statement set out in the Trustees' Report, the trustees (who are also the directors of the charitable company for the purpose of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but it is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- We obtained an understanding of the legal and regulatory frameworks applicable to the charity financial statements or that had a fundamental effect on the operations of the charity. We determined that the most significant laws and regulations included United Kingdom Generally Accepted Accounting Practice and Companies Act 2006.
- We understood how the charity is complying with those legal and regulatory frameworks by making inquiries of management, and those responsible for legal and compliance procedures.
- We assessed the susceptibility of the charity's financial statements to material misstatement including how fraud might occur. Audit procedures performed by the engagement team included: identifying and assessing the design effectiveness of controls management has in place to prevent and detect fraud; understanding how those charged with governance considered and addressed the potential for override of controls or other inappropriate influence over the financial reporting process; challenging assumptions and judgements made by management in its significant accounting estimates; and identifying and testing journal entries, in particular any journal entries with unusual characteristics.

**INDEPENDENT AUDITORS' REPORT
TO THE MEMBERS OF
MISSION RABIES LIMITED**

Owing to the inherent limitations of an audit, there is an unavoidable risk that material misstatements in the financial statements may not be detected, even though the audit is properly planned and performed in accordance with ISAs (UK).

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Auditors.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.



.....
Martin Howard FCA
(Senior Statutory Auditor)

23 September 2022
.....

Date

For and on behalf of Hazlewoods LLP, Statutory Auditors
Cheltenham

MISSION RABIES LIMITED

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021

FOR THE YEAR ENDED 31 DECEMBER 2021					
INCOME AND EXPENDITURE	Note	Funds		2021 Total £	2020 Total £
		Unrestricted £	Restricted £		
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	29,034	26,757	55,791	52,554
Charitable activities	4	6,065	1,178,454	1,184,519	1,251,007
Investments		24	29	53	719
Total income		35,123	1,205,240	1,240,363	1,304,280
EXPENDITURE ON:					
Charitable activities	6	12,680	1,256,114	1,268,794	1,352,373
Total expenditure		12,680	1,256,114	1,268,794	1,352,373
NET INCOME/(EXPENDITURE)		22,443	(50,874)	(28,431)	(48,093)
Transfers between funds		-	-	-	-
NET MOVEMENT IN FUNDS		22,443	(50,874)	(28,431)	(48,093)
RECONCILIATION OF FUNDS:					
Total funds brought forward		132,987	190,526	323,513	371,606
TOTAL FUNDS CARRIED FORWARD		155,430	139,652	295,082	323,513

There were no other recognised gains or losses other than those stated above.

The notes form part of these financial statements

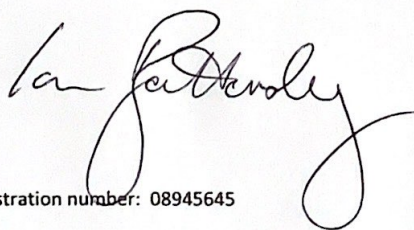
MISSION RABIES LIMITED

BALANCE SHEET
AS AT 31 DECEMBER 2021

	Note	2021 £	2020 £
FIXED ASSETS			
Tangible fixed assets	9	1,694	2,965
CURRENT ASSETS			
Cash at bank and in hand		313,076	339,910
		313,076	339,910
CREDITORS: AMOUNTS DUE WITHIN ONE YEAR	10	(19,688)	(19,362)
NET CURRENT ASSETS		293,388	320,548
NET ASSETS		<u>295,082</u>	<u>323,513</u>
FUNDS			
Unrestricted funds	11	155,430	132,987
Restricted funds	12	139,652	190,526
TOTAL FUNDS	13	<u>295,082</u>	<u>323,513</u>

The financial statements were approved and authorised for issue by the Board of Trustees on
...16/09/2022... and were signed on its behalf by:

I Battersby
Trustee



Company registration number: 08945645

The notes form part of these financial statements

MISSION RABIES LIMITED

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	2021 £	2020 £
CASH FLOWS FROM OPERATING ACTIVITIES:			
Net cash provided by/(used in) operating activities	a	(26,887)	(40,119)
Cash flows from investing activities:			
Interest income		53	719
Net cash provided by/(used in) investing activities		<u>53</u>	<u>719</u>
CHANGE IN CASH AND CASH EQUIVALENTS FOR THE YEAR		(26,834)	(39,400)
Cash and cash equivalents brought forward	b	339,910	379,310
CASH AND CASH EQUIVALENTS CARRIED FORWARD AT 31 DECEMBER	b	<u>313,076</u>	<u>339,910</u>

a) Reconciliation of net income/(expenditure) to net cash flow from operating activities

	2021 £	2020 £
Net income/(expenditure) for the year as per the Statement of Financial Activities	(28,431)	(48,093)
Adjusted for:		
Investment income	(53)	(719)
Depreciation	1,271	1,271
(Increase)/decrease in debtors	-	4,928
Increase/(decrease) in creditors	326	2,494
Net cash provided by/(used in) operating activities	<u>(26,887)</u>	<u>(40,119)</u>

b) Analysis of cash and cash equivalents

	2021 £	2020 £
Cash at bank and in hand	<u>313,076</u>	<u>339,910</u>

No net debt reconciliation has been presented as there is no debt to report in the note.

The notes form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

1. ACCOUNTING POLICIES

1.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The financial statements have been prepared under the historical cost convention and in accordance with applicable Accounting Standards in the United Kingdom, the accounting regulations issued under the Companies Act 2006 and the Statement of Recommended Practice (SORP) FRS102 "Accounting and Reporting by Charities".

The charity meets the definition of a public benefit entity under FRS102.

1.2 GOING CONCERN

The trustees assess whether the use of going concern is appropriate, i.e. whether there are any material uncertainties related to events or conditions that may cast a significant doubt on the ability of the Charity to continue as a going concern. The trustees make this assessment in respect of at least 12 months from the date of approval of the financial statements.

The trustees are conscious of the impact of Coronavirus pandemic on the UK and global economy and the potential impact that this may have on the levels of future incoming resources for the charity. In making the current year's assessment of going concern, the trustees have taken into account cash reserves and available unrestricted funds at the point of approving the financial statements and reviewed committed expenditure to ensure to ensure that these are covered by funding already received or committed.

The trustees have a reasonable expectation that the Charity will have adequate resources to continue in operation for at least 12 months from approval of these financial statements. Consequently, the trustees have concluded that it is appropriate to adopt the going concern basis in preparing the annual statements.

1.3 CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

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

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

No significant judgements have been made by the trustees in preparing these financial statements.

Other than detailed below for donated veterinary medicines, no key sources of estimation uncertainty have been identified by the trustees in preparing these financial statements.

1.4 INCOME

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Where incoming resources are received for a future specific time period, the amount relating to the period beyond the balance sheet date is shown as deferred income within current liabilities on the balance sheet.

Grants are credited to incoming resources when they are receivable as the charity's own money, unless they are for activities that relate to a specific future period, in which case they are deferred to that period.

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants relating to revenue are recognised in income over the period in which the income is receivable.

MISSION RABIES LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

1. ACCOUNTING POLICIES (continued)

1.5 EXPENDITURE

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources. Expenditure includes attributable VAT which cannot be recovered.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

1.6 ALLOCATION AND APPORTIONMENT OF COSTS

All costs are allocated between expenditure categories in the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly; others are apportioned on an appropriate basis.

1.7 FOREIGN CURRENCIES

Transactions denominated in foreign currencies are translated at rates prevailing at the date of transaction. Balances denominated in foreign currencies are translated at the rate of exchange prevailing at the year end.

1.8 TAXATION

The company is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charity for UK corporation tax purposes. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes. The Trustees believe that the company has complied fully with the above rules during the year and no provision for taxation is therefore required.

1.9 FIXED ASSETS

Assets that are acquired for continuing use by the charity are capitalised at their costs to the charity. Depreciation is provided at rates calculated to write off each asset over its estimated remaining life. The rates applied to achieve this are:

Motor vehicle	25% straight line basis
---------------	-------------------------

1.10 FUND ACCOUNTING

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. If part of an unrestricted fund is earmarked for a particular project it may be designated as a separate fund, but the designation has an administrative purpose only, and does not legally restrict the trustees' discretion to apply the fund.

Restricted funds are funds which are used in accordance with specific restrictions imposed by donors which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund where allowable. The aim and use of each restricted fund is set out in the notes to the financial statements.

Purchases of fixed assets with restricted funds are deemed to be satisfied once the purchase has taken place and therefore these restricted fund balances are released to unrestricted general funds unless the restriction is deemed to be on a permanent basis.

1.11 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

MISSION RABIES LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

2. TAXATION

The company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

3. NET INCOME/EXPENDITURE FOR THE YEAR

This is stated after charging:

	2021	2020
	£	£
Depreciation	1,271	1,271
Auditors' remuneration	6,000	5,500
	<u>6,000</u>	<u>5,500</u>

4. DONATIONS AND LEGACIES

	Unrestricted	Restricted	Total	Total
	£	£	2021	2020
			£	£
Donations (including Gift Aid claimed)	29,034	26,757	55,791	52,554
	<u>29,034</u>	<u>26,757</u>	<u>55,791</u>	<u>52,554</u>
<i>2020 total</i>	<i>50,139</i>	<i>2,415</i>	<i>52,554</i>	

5. CHARITABLE ACTIVITIES - INCOME

	Unrestricted	Restricted	Total	Total
	£	£	2021	2020
			£	£
Fundraising events, appeals and trips	6,058	206	6,264	5,444
Grants	-	1,164,018	1,164,018	1,231,399
Government grant	-	14,230	14,230	14,162
Other income	7	-	7	2
	<u>6,065</u>	<u>1,178,454</u>	<u>1,184,519</u>	<u>1,251,007</u>
<i>2020 total</i>	<i>15,446</i>	<i>1,235,561</i>	<i>1,251,007</i>	

MISSION RABIES LIMITED

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

6. CHARITABLE ACTIVITIES - EXPENDITURE

	Direct costs £	Support costs £	Total 2021 £	Total 2020 £
Staff costs (note 7)	552,102	-	552,102	565,343
International project costs	591,669	-	591,669	642,096
Truck costs	39,290	-	39,290	49,366
Drugs and equipment	2,545	-	2,545	8,454
Flights, travel, visas and subsistence	8,242	348	8,590	1,519
Training	2,273	-	2,273	4,928
Computer and website maintenance	18,320	4,288	22,608	20,426
Advertising and marketing	3,815	1,206	5,021	3,744
Printing, postage and stationery	204	348	552	241
Telephone	-	2,138	2,138	1,932
Rent and rates	-	6,000	6,000	6,567
Repairs and maintenance	-	1,218	1,218	-
Depreciation	-	1,271	1,271	1,271
Accountancy and audit fees	-	8,534	8,534	7,189
Legal, professional and insurance	-	22,597	22,597	34,585
Bank charges	-	2,166	2,166	3,175
Sundry	-	220	220	1,537
	<u>1,218,460</u>	<u>50,334</u>	<u>1,268,794</u>	<u>1,352,373</u>
2020 total	1,292,132	60,241	1,352,373	

7. STAFF COSTS AND NUMBERS

	2021 £	2020 £
Charitable Activities:		
Salaries and wages	293,094	329,569
Employers' National Insurance costs	27,337	26,275
Employers' pension contributions	6,225	5,969
	<u>326,656</u>	<u>361,813</u>
Sub contractors on projects	225,446	203,530
	<u>552,102</u>	<u>565,343</u>
The average monthly number of employees during the year was as follows:	2021 No.	2020 No.
Average number of employees	<u>11</u>	<u>10</u>

There were no employees who earned in excess of £60,000 per annum or more (including taxable benefits) during the year (2020: none).

The charity continues to benefit from the development of its volunteer team.

The key management personnel of the charity are listed on page 5. The total amount of employee benefits (including employer pension contributions) and invoiced fees received by key management personnel for their services was £186,582 (2020: £195,347).

MISSION RABIES LIMITED

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

8. TRUSTEES' REMUNERATION AND EXPENSES

None of the trustees received any remuneration or reimbursement of expenses in respect of their duties as trustees during the year (2020: none).

9. TANGIBLE FIXED ASSETS

	Motor vehicles £
Cost	
At 1 January 2021	5,084
Additions	-
Disposals	-
At 31 December 2021	<u>5,084</u>
Depreciation	
At 1 January 2021	2,119
Charge for the year	1,271
On disposals	-
At 31 December 2021	<u>3,390</u>
Net Book Value	
At 31 December 2021	<u>1,694</u>
At 31 December 2020	<u>2,965</u>

10. CREDITORS: AMOUNTS DUE WITHIN ONE YEAR

	2021 £	2020 £
Social security and other taxes	8,732	8,148
Accruals and deferred income	10,956	11,214
	<u>19,688</u>	<u>19,362</u>

MISSION RABIES LIMITED

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

11. MOVEMENT IN FUNDS

	Balance at 1 Jan 2021 £	Incoming resources £	Outgoing resources £	Transfers in / (out) £	Balance at 31 Dec 2021 £
Restricted funds:					
Mission Rabies - DT4 project	84,879	1,109,842	(1,168,959)	-	25,762
Fellowship Partnership	38,696	-	(17,112)	-	21,584
India Education	3,955	-	(3,955)	-	-
Education	1,049	4,000	(1,049)	-	4,000
Marchig	(93)	50,000	(30,407)	-	19,500
International Rabies Taskforce	59,625	18,435	(31,320)	-	46,740
Restricted by location	2,415	22,963	(3,312)	-	22,066
	<u>190,526</u>	<u>1,205,240</u>	<u>(1,256,114)</u>	<u>-</u>	<u>139,652</u>
Unrestricted funds:					
General funds	132,987	35,123	(12,680)	-	155,430
	<u>132,987</u>	<u>35,123</u>	<u>(12,680)</u>	<u>-</u>	<u>155,430</u>
	<u>323,513</u>	<u>1,240,363</u>	<u>(1,268,794)</u>	<u>-</u>	<u>295,082</u>

Comparative movements for the year ended 31 December 2020:

	Balance at 1 Jan 2020 £	Incoming resources £	Outgoing resources £	Transfers in / (out) £	Balance at 31 Dec 2020 £
Restricted funds:					
Mission Rabies - DT4 project	77,805	1,110,106	(1,103,032)	-	84,879
Fellowship Partnership	18,683	35,197	(15,184)	-	38,696
India Education	2,070	3,955	(2,070)	-	3,955
Malawi Education	8,686	-	(8,686)	-	-
Education	3,500	800	(3,251)	-	1,049
Marchig	-	48,360	(48,453)	-	(93)
International Rabies Taskforce	37,566	36,754	(14,695)	-	59,625
Restricted by location	-	3,165	(750)	-	2,415
	<u>148,310</u>	<u>1,238,337</u>	<u>(1,196,121)</u>	<u>-</u>	<u>190,526</u>
Unrestricted funds:					
General funds	223,296	65,943	(156,252)	-	132,987
	<u>223,296</u>	<u>65,943</u>	<u>(156,252)</u>	<u>-</u>	<u>132,987</u>
	<u>371,606</u>	<u>1,304,280</u>	<u>(1,352,373)</u>	<u>-</u>	<u>323,513</u>

MISSION RABIES LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

11. MOVEMENT IN FUNDS (continued)

Transfers between funds

These represent the use of unrestricted funds to cover deficits on restricted projects or the release of restricted balances where the restriction no longer applies.

General funds

This represents funds which have been accumulated for the general purposes of the charity.

Purposes of restricted funds:

Mission Rabies - DT4 Project

This fund represents monies received to run a portfolio of rabies elimination programmes in India and Malawi. These programmes comprise mass dog vaccination, rabies risk reduction education and active canine rabies surveillance. Besides this, the fund is provided to cover the ongoing maintenance and running costs of the bespoke mobile veterinary teaching hospital and the veterinary training activities which take place on board this mobile hospital at several sites around India. The fund also provides for core human resource costs for the organisation and includes the rural Blantyre expansion project.

Fellowship Partnership

The MSD Fellowship for Global Health is a three-month, field-based corporate programme designed to leverage the skills and talents of MSD employees worldwide. Three MSD Fellows worked with Mission Rabies in Malawi to explore the integration of livestock disease control programmes into our rabies work to create a synergistic effect in extending our outreach to the rural and peri-urban Malawian population.

Education (including India and Malawi Education)

The Mission Rabies education programme in Malawi and India is an essential pillar of Mission Rabies' strategy to prevent rabies. Combining rabies first aid and lessons about responsible dog ownership, the education programme reaches out to primary school children and communities at risk, empowering the general public with the knowledge needed to protect themselves against rabies and engage with our campaigns.

Marchig

For rabies elimination programmes.

International Rabies Taskforce

A new initiative to establish a taskforce to assist with the development and implementation of strategic programmes to eliminate canine transmitted rabies, build surveillance for the disease in targeted areas and boost core infrastructure of Governments and NGOs requesting help through the provision of training and practical support. This is in collaboration with MSD Animal Health, the Centre of Disease Control in the US and with Mars Inc. This will create the framework for global expansion of our projects in support of the United Against Rabies coalition with WHO, OIE and FAO.

Restricted by location

This fund holds donations that are restricted to a specific country or location but not restricted by purpose. Locations include Goa, Malawi, Ghana, Cambodia and Burundi.

MISSION RABIES LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Fixed assets £	Net current assets £	Total £
Restricted funds	-	139,652	139,652
Unrestricted funds	1,694	153,736	155,430
Net Assets at the end of the year	<u>1,694</u>	<u>293,388</u>	<u>295,082</u>

Comparative balances for the year ended 31 December 2020:

	Fixed assets £	Net current assets £	Total £
Restricted funds	-	190,526	190,526
Unrestricted funds	2,965	130,022	132,987
Net Assets at the end of the year	<u>2,965</u>	<u>320,548</u>	<u>323,513</u>

13. RELATED PARTY TRANSACTIONS

During the year the charity received a grant of £1,095,583 from The Dogs Trust, who share two common trustees with Mission Rabies Limited (2020: £1,095,583). The charity gave grants of £74,750 (2020: £70,000) to Worldwide Veterinary Service, a charity with Common Key Management.

14. GUARANTEE ON WINDING UP

All of the trustees, who are also members of the company, have undertaken to contribute such amount as may be required (not exceeding £10) to the charity's assets if it should be wound up while he or she is a member or within one year after he or she ceases to be a member.

If Mission Rabies Limited is wound up or dissolved any assets remaining on dissolution shall be given or transferred to another charity having similar objects.

MISSION RABIES LIMITED

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

15. COMPARATIVE BALANCES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Funds		2020
	Unrestricted	Restricted	Total
	£	£	£
INCOME AND ENDOWMENTS FROM:			
Donations and legacies	50,139	2,415	52,554
Charitable activities	15,446	1,235,561	1,251,007
Investments	358	361	719
Total income	65,943	1,238,337	1,304,280
EXPENDITURE ON:			
Charitable activities	156,252	1,196,121	1,352,373
Total expenditure	156,252	1,196,121	1,352,373
NET INCOME/(EXPENDITURE)	(90,309)	42,216	(48,093)
Transfers between funds	-	-	-
NET MOVEMENT IN FUNDS	(90,309)	42,216	(48,093)
RECONCILIATION OF FUNDS:			
Total funds brought forward	223,296	148,310	371,606
TOTAL FUNDS CARRIED FORWARD	132,987	190,526	323,513

There were no other recognised gains or losses other than those stated above.

MISSION RABIES LIMITED

England & Wales - Charity number 1162293

Accounts

MISSION RABIES LIMITED
(A company limited by guarantee)

**TRUSTEES' REPORT AND FINANCIAL
STATEMENTS**

FOR THE YEAR ENDED 31 DECEMBER 2020

Charity number: 1162293

Company number: 08945645

MISSION RABIES LIMITED
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FOR THE YEAR ENDED 31 DECEMBER 2020

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MISSION RABIES LIMITED

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

The trustees (who are also directors of the charity for the purpose of the Companies Act 2006), present their report together with the financial statements of Mission Rabies Limited (the charity) for the year ended 31 December 2020.

Legal and administrative information set out on page 5 forms part of this report. The trustees confirm that the annual report and financial statements of the charity comply with current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice (SORP) FRS 102 "Accounting and Reporting by Charities".

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

Mission Rabies Limited is a company limited by guarantee, as defined by the Companies Act 2006, and was incorporated on 18 March 2014. It was registered as a charity on 18 June 2015. It is controlled by its governing document, a deed of trust, and its memorandum of association, which established the objects and powers of the charity.

The charitable company did not start to carry out any activities until 1 July 2015 when a number of unrestricted and restricted funds were donated to Mission Rabies Limited from Worldwide Veterinary Service (company number 04773693, charity number 1100485).

Trustees

The trustees who served during the year and up to the date of this report were as follows:

C M Baldwin

Professor M J Day (deceased May 2020)

I Battersby

R Foster

P G Daubeney

Recruitment and appointment of new trustees

The trustees are all members of the management committee. The committee shall have power at any time to appoint any person to be a committee member, either to fill a casual vacancy or as an addition to the existing members.

The trustees have regards to Charity Commission guidance to ensure they meet their objectives on public benefit and ensure that all trustees have a full understanding of their statutory responsibilities and how such can be best discharged. New trustees are appointed as per section 105 of the charity's Articles of Association.

Organisational structure

The charity is administered by the trustees. The trustees meet regularly during the year and receive reports on the state and developments of the affairs of the charity. Committees and working groups are formed to support the trustees when appropriate, on a temporary basis. The day-to-day running of the charity is devolved to the Chief Executive and Managing Director, supported by the remaining members of the 'Core Team'. Pay of key personnel is reviewed annually by the trustees and benchmarked to industry standard in the animal welfare charity sector.

Volunteers are members of the public who are directly assisting with the practical work of the charity and are unremunerated, participating and assisting of their own free will and at their own risk.

MISSION RABIES LIMITED

TRUSTEES' ANNUAL REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2020

Risk Management

The trustees are responsible for identifying and reviewing the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable safeguards against fraud and error. The trustees consider this on an annual basis.

OBJECTIVES AND ACTIVITIES

The charity's objects are the preservation and protection of human health for the public benefit and in particular but not exclusively by:

- a) participating in the global elimination of rabies;
- b) assisting with education projects around the world relating to rabies, its prevention, treatment and elimination;
- c) assisting with the implementation and operation of rabies vaccination programmes;
- d) providing a global resource and support structure to charities and organisations that are involved with the elimination of rabies;
- e) developing and implementing canine rabies surveillance programmes to assess the prevalence of rabies in endemic areas.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

Mission rabies has the focused objective of eliminating canine rabies in global hotspots. A child dies from rabies approx. every 9 minutes and the charity has focused its work on eliminating human rabies deaths in endemic areas. We do this through vaccinating dogs, the reservoir host of the disease, and eliminating it by establishing a herd immunity in affected areas. Since 2013, we have now vaccinated over 1.5m dogs in project sites and seen marked decline in human rabies incidence in areas we have targeted.

We currently have projects in 13 countries internationally and the cornerstone areas of approach are through mass dog vaccination, rabies risk reduction community education and canine rabies surveillance. We work with partner organisations based in each country of operation and liaise closely with government and other stakeholders to build local capacity to provide a sustainable solution to the problem of canine transmitted rabies.

In 2018 Mission Rabies focused on expanding its established project areas and deepening its relationship with local and regional stakeholders. The charity reached several milestones in 2019 with more than 3,200,000 individuals educated since the start of its operations. Mission Rabies continues to work closely with WVS in all of its key project sites. 2020 was a year with the challenges of COVID prohibiting travel of international volunteers and required some of the smaller project sites to be postponed. All our flagship project powered on however with the charity teams being issued Government permits to continue during lockdown in the countries in which they operate. It is a testament to the fortitude and resilience of the teams we were able to achieve so much and the support from the local Governments, particularly in India and Malawi serves as a testament to the perceived value and public benefit of the work undertaken by Mission Rabies.

The charity vaccinates around 350,000 dogs and educated around 600,000 children a year, as well as providing a service to safely capture and isolate suspected canine rabies cases and run diagnostics to establish the incidence of rabies in the dog population and measure the impact of the vaccination work. Original scientific research is being conducted and published in academic journals to communicate the efforts and successes of the charity's approach to eliminate rabies.

MISSION RABIES LIMITED

TRUSTEES' ANNUAL REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2020

Reserves policy

During the period, the charity raised £1,304,280 (2019: £1,335,989) through donations, grants and investment income and spent £1,352,373 (2019: 1,220,803). Mission Rabies aims for the following period include raising the charity's income through additional revenue schemes, such as increased volunteer fundraising objectives, and increasing the number and scope of the programmes supported by them, as well as developing new programme initiatives.

The trustees believe that a reserve fund should be slowly built up to enable them to deal with any particular problems that may arise on overseas projects. They also consider it important that an adequate reserve is maintained to allow them to respond to more acute animal welfare crises in the future. They have recommended that the unrestricted reserve fund is maintained at £200,000. At the year end unrestricted free reserves were £132,987 (2019: £223,296). Restricted reserves at the year end in aggregate were £190,526 (2019: £148,310).

All fundraising activities are managed by Mission Rabies' staff. We do not engage third parties to raise funds on our behalf. We are mindful that no fundraising should be unreasonably persistent or apply undue pressure on anyone or intrude on anyone's privacy. We do not share our supporters' data with anyone else and we follow all relevant data protection guidelines and laws. We are registered with the Fundraising Regulator and follow their Code of Fundraising Practice. The majority of the charity's funding is raised through grant applications.

COVID19

In common with all charitable organisations, Mission Rabies' activities have been significantly impacted by the restrictions placed on us as a result of the Coronavirus pandemic. These are challenging times for all enterprises, and we have responsibilities to continue our work when possible, but also to look after our employees as well. Our staff are incredible and our biggest asset.

Our teams have strictly followed government guidance to simultaneously protect communities from two deadly viruses – rabies and now coronavirus. Because in places like Malawi, one of the poorest countries in the world, continuing the fight against rabies isn't optional, it's essential. Our teams are taking preventative measures whilst vaccinating as many dogs as possible: handwashing stations, face masks for all staff, social-distanced lines, as well as all vaccinations being given outside. All activities are continuously risk assessed to ensure compliance with government regulations as these are updated.

The trustees are very mindful of the potential impact on finances from the Coronavirus pandemic and therefore the need to ensure careful monitoring of income and expenditure to ensure Mission Rabies can continue to meet all its obligations as a 'going concern' under charity and company law. Where possible non-essential expenditure has been reduced and government support has been accessed through the Coronavirus Job Retention Scheme. Mission Rabies' has a strong unrestricted reserves position and has committed funding to cover all committed expenditure at the date of signing the balance sheet. Following the national lockdowns and the longer term implications for the wider economy, spending plans for the remainder of 2021 will continue to be monitored and updated through management reports to the trustees and the level of reserves and reserve policy will be kept under continuous review.

MISSION RABIES LIMITED
TRUSTEES' ANNUAL REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2020

Trustees' responsibilities in relation to the financial statements

The trustees (who are the directors of Mission Rabies Limited for the purpose of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare the financial statements for each financial 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 charitable company for that period.

In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the applicable 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 company will continue in operation.

The trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Statement as to disclosure of information to auditors

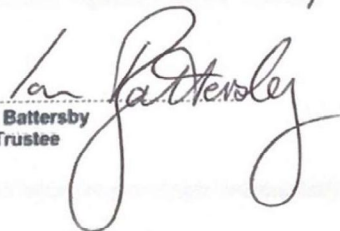
In so far as the trustees are aware, there is no relevant audit information (as defined by Section 418 of the Companies Act 2006) of which the charitable company's auditors are unaware, and each trustee has taken all the steps that he or she ought to have taken as a Trustee in order to make himself or herself aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

Auditors

Hazlewoods LLP were appointed as the charity's auditors during the year and have expressed their willingness to continue in that capacity.

This report has been prepared taking advantage of the exemptions available to small companies under the Companies Act 2006.

Approved by the trustees on 18th Sept 2021 and signed on its behalf by:


I Battersby
Trustee

MISSION RABIES LIMITED
LEGAL AND ADMINISTRATIVE INFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2020

Status	The organisation is a company limited by guarantee, incorporated on 18 March 2014 in England and Wales and registered as a charity on 18 June 2015.
Company Number	08945645
Charity Number	1162293
Registered Office	4 Castle Street Cranborne Dorset BH21 5PZ
Trustees	C M Baldwin I Battersby P G Daubeney Professor M J Day (deceased May 2020) R Foster
Chief Executive	L Gamble
Key Management	Andrew Gibson - Director of Strategic Research Frédéric Lohr – Director of Strategic Partnerships Gareth Thoman – Director of Education
Bankers	Lloyds Bank Plc 82 High Street Honiton EX14 1JJ
Auditors	Hazlewoods LLP Windsor House Bayshill Road Cheltenham GL50 3AT

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF MISSION RABIES LIMITED

FOR THE YEAR ENDED 31 DECEMBER 2020

Opinion

We have audited the financial statements of Mission Rabies Limited (the charitable company) for the year ended 31 December 2020 which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- Give a true and fair view of the state of the Charitable Company's affairs as at 31 December 2020, and of its incoming resources and application of resources for the year then ended.
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and;
- Have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Charitable Company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- The trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate, or
- The trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least 12 months from the date when the financial statements are authorised for issue.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF MISSION RABIES LIMITED

FOR THE YEAR ENDED 31 DECEMBER 2020

Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report (including Strategic Report), other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matter prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- The information given in the Report of the Trustees, which includes the Report of the Directors prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The Report of the Directors included within the Report of the Trustees have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the Strategic Report or the Report of the Directors included within the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- Adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- The financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of trustees' remuneration specified by law are not made; or
- We have not received all the information explanations we require for our audit; or
- The trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Directors' Report and from the requirement to prepare a Strategic Report.

Responsibilities of Trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also directors of the charitable company for the purposes of company law and trustees of the charity for the purposes of charity law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF MISSION RABIES LIMITED

FOR THE YEAR ENDED 31 DECEMBER 2020

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but it is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

In identifying and assessing risks of material misstatement in respect of fraud, including irregularities and non-compliance with laws and regulations, our procedures included the following:

- We obtained an understanding of the legal and regulatory frameworks applicable to the charitable company financial statements or that had a fundamental effect on the operations of the charitable company. We determined that the most significant laws and regulations included UK GAAP, UK Companies Act 2006, Charities Act 2011 and taxation laws;
- We assessed the susceptibility of the charitable company's financial statements to material misstatement, including how fraud might occur. Audit procedures performed by the engagement team included challenging assumptions and judgments made by management in its significant accounting estimates and identifying and testing transactions, in particular any transactions with unusual characteristics.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Auditors.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.



.....
Martin Howard
(Senior Statutory Auditor)

.....29/09/2021
.....
Date

For and on behalf of Hazlewoods LLP, Statutory Auditor
Cheltenham

MISSION RABIES LIMITED
STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND
EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 DECEMBER 2020

	Note	Unrestricted £	Restricted £	2020 Total £	2019 Total £
Income & Endowments From:					
Donations and legacies	4	50,139	2,415	52,554	132,667
Charitable activities	5	15,446	1,235,561	1,251,007	1,201,687
Investments		358	361	719	1,635
Total Income		65,943	1,238,337	1,304,280	1,335,989
EXPENDITURE ON:					
Charitable activities	6	156,252	1,196,121	1,352,373	1,220,803
Total expenditure		156,252	1,196,121	1,352,373	1,220,803
NET INCOME		(90,309)	42,216	(48,093)	115,186
Transfers between funds		-	-	-	-
NET MOVEMENT IN FUNDS		(90,309)	42,216	(48,093)	115,186
RECONCILIATION OF FUNDS:					
Total funds brought forward		223,296	148,310	371,606	256,420
TOTAL FUNDS CARRIED FORWARD		132,987	190,526	323,513	371,606

There were no other recognised gains or losses other than those stated above.

The notes form part of these financial statements

MISSION RABIES LIMITED
BALANCE SHEET AS AT 31 DECEMBER 2020

	Note	2020 £	2019 £
FIXED ASSETS			
Tangible fixed assets	9	2,965	4,236
CURRENT ASSETS			
Debtors	10	-	4,928
Cash at bank and in hand		339,910	379,310
Creditors: amounts due within one year	11	(19,362)	(16,868)
NET CURRENT ASSETS		320,548	367,730
TOTAL ASSETS LESS CURRENT LIABILITIES		323,513	371,606
NET ASSETS		323,513	371,606
FUNDS			
Unrestricted funds	12	132,987	223,296
Restricted funds	13	190,526	148,310
TOTAL FUNDS	14	323,513	371,606

The financial statements were approved and authorised for issue by the Board of Trustees on 18th Sept and were signed on its behalf by:


 I Battersby
 Trustee

Company registration number: 08945645

The notes form part of these financial statements.

MISSION RABIES LIMITED
STATEMENT OF CASH FLOW
FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	2020 £	2019 £
CASH FLOWS FROM OPERATING ACTIVITIES:			
Net cash (used in)/provided by operating activities	a	(40,119)	112,414
CASH FLOWS FROM INVESTING ACTIVITIES:			
Purchase of property and other fixed assets		-	(5,084)
Interest income		719	1,635
Net cash (used in) / provided by investing activities		719	(3,449)
CHANGE IN CASH AND CASH EQUIVALENTS FOR THE YEAR		(39,400)	108,965
Cash and cash equivalents brought forward	b	379,310	270,345
CASH AND CASH EQUIVALENTS CARRIED FORWARD AT 31 MARCH	b	339,910	379,310

a) Reconciliation of net (expenditure)/income to net cash flow from operating activities

	2020 £	2019 £
Net incoming resources for the year as per the Statement of Financial Activities	(48,093)	115,186
Adjusted for:		
Investment income	(719)	(1,635)
Depreciation	1,271	848
Decrease/(increase) in debtors	4,928	(4,928)
Increase in creditors	2,494	2,943
Net cash provided by operating activities	(40,119)	112,414

b) Analysis of cash and cash equivalents

	2020 £	2019 £
Cash at bank and in hand	339,910	379,310

No net debt reconciliation has been presented as there is no debt to report in the note.

The notes form part of these financial statements.

MISSION RABIES LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

1 ACCOUNTING POLICIES

1.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The financial statements have been prepared under the historical cost convention and in accordance with applicable Accounting Standards in the United Kingdom, the accounting regulations issued under the Companies Act 2006 and the Statement of Recommended Practice (SORP) FRS102 "Accounting and Reporting by Charities".

The charity meets the definition of a public benefit entity under FRS 102.

1.2 GOING CONCERN

The trustees assess whether the use of going concern is appropriate, i.e. whether there are any material uncertainties related to events or conditions that may cast a significant doubt on the ability of the Charity to continue as a going concern. The trustees make this assessment in respect of at least 12 months from the date of approval of the financial statements.

The trustees are conscious of the impact of Coronavirus pandemic on the UK and global economy and the potential impact that this may have on the levels of future incoming resources for the charity. In making the current year's assessment of going concern, the trustees have taken into account cash reserves and available unrestricted funds at the point of approving the financial statements and reviewed committed expenditure to ensure to ensure that these are covered by funding already received or committed.

The trustees have a reasonable expectation that the Charity will have adequate resources to continue in operation for at least 12 months from approval of these financial statements. Consequently, the trustees have concluded that it is appropriate to adopt the going concern basis in preparing the annual statements.

1.3 CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

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

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

No significant judgements have been made by the trustees in preparing these financial statements.

Other than detailed below for donated veterinary medicines, no key sources of estimation uncertainty have been identified by the trustees in preparing these financial statements.

1.4 INCOME

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Where incoming resources are received for a future specific time period, the amount relating to the period beyond the balance sheet date is shown as deferred income within current liabilities on the balance sheet.

The charity receives donations of veterinary medicines which are close to their expiry dates. Such medicines can only be used if they are distributed to the charity's ultimate beneficiaries prior to expiration; if the medicines cannot be so used they have to be disposed of. No value is attributed to such donations as, due to their very short lives, their estimated gross value at the time of use is immaterial.

MISSION RABIES LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

1. ACCOUNTING POLICIES (continued)

1.4 INCOME (continued)

Grants are credited to incoming resources when they are receivable as the charity's own money, unless they are for activities that relate to a specific future period, in which case they are deferred to that period.

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants relating to revenue are recognised in income over the period in which the income is receivable.

1.5 EXPENDITURE

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources. Expenditure includes attributable VAT which cannot be recovered.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment, but not accrued as expenditure.

1.6 ALLOCATION AND APPORTIONMENT OF COSTS

All costs are allocated between expenditure categories in the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly; others are apportioned on an appropriate basis.

1.7 FOREIGN CURRENCIES

Transactions denominated in foreign currencies are translated at rates prevailing at the date of transaction. Balances denominated in foreign currencies are translated at the rate of exchange prevailing at the year end.

1.8 TAXATION

The company is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charity for UK corporation tax purposes. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes. The trustees believe that the company has complied fully with the above rules during the year and no provision for taxation is therefore required.

1.9 FIXED ASSETS

Assets that are acquired for continuing use by the charity are capitalised at their costs to the charity. Depreciation is provided at rates calculated to write off each asset over its estimated remaining life. The rates applied to achieve this are:

Plant and machinery	25% straight line basis
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1.10 FUND ACCOUNTING

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. If part of an unrestricted fund is earmarked for a particular project it may be designated as a separate fund, but the designation has an administrative purpose only, and does not legally restrict the trustees' discretion to apply the fund.

Restricted funds are funds which are used in accordance with specific restrictions imposed by donors which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund where allowable. The aim and use of each restricted fund is set out in the notes to the financial statements.

MISSION RABIES LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

1. ACCOUNTING POLICIES (continued)

Purchases of fixed assets with restricted funds are deemed to be satisfied once the purchase has taken place and therefore these restricted funds balances are released to unrestricted general funds unless the restriction is deemed to be on a permanent basis.

1.11 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.

2. TAXATION

The company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

3. NET INCOME FOR THE YEAR

This is stated after charging:	2020 £	2019 £
Depreciation	1,271	848
Auditors' remuneration	5,500	5,500

4. DONATIONS AND LEGACIES

	Unrestricted £	Restricted £	Total 2020 £	Total 2019 £
Donations (including Gift Aid claimed)	50,139	2,415	52,554	132,667
2019 Total	83,478	49,189	132,667	

5. CHARITABLE ACTIVITIES – INCOME

	Unrestricted £	Restricted £	Total 2020 £	Total 2019 £
Fundraising events	5,444	-	5,444	9,099
Grants	10,000	1,221,399	1,231,399	1,192,534
Government grant	-	14,162	14,162	-
Other income	2	-	2	54
	15,446	1,235,561	1,251,007	1,201,687
2019 Total	41,648	1,160,039	1,201,687	

MISSION RABIES LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

6. CHARITABLE ACTIVITIES – EXPENDITURE

	Direct Costs £	Support Costs £	Total 2020 £	Total 2019 £
Staff costs (note 7)	538,550	-	538,550	548,391
Drugs and equipment	8,454	-	8,454	80
Flights, travel and medical expenses	804	-	804	29,262
Mission Rabies India costs	-	-	-	6,469
Other project costs	642,096	-	642,096	478,262
Computer and website maintenance costs	20,426	-	20,426	30,738
Travel and subsistence (including visas)	715	-	715	557
Truck costs (includes staff costs, note 7)	76,159	-	76,159	40,800
Training	4,928	-	4,928	40,581
Printing, postage and stationery	-	241	241	176
Advertising and marketing	-	3,744	3,744	6,611
Rent and rates	-	6,567	6,567	6,000
Repairs and maintenance	-	-	-	5,012
Legal, professional and insurance	-	34,585	34,585	11,458
Telephone	-	1,932	1,932	2,360
Sundry	-	1,537	1,537	4,589
Bank charges	-	3,175	3,175	1,823
Depreciation	-	1,271	1,271	848
Accountancy and audit fees	-	7,189	7,189	6,786
	1,292,132	60,241	1,352,373	1,220,803
2019 Total	1,175,140	45,663	1,220,803	

MISSION RABIES LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

7. STAFF COSTS AND NUMBERS

	2020 £	2019 £
Staff costs during the year were as follows:		
Charitable Activities:		
Salaries and wages	329,569	260,484
Employers' National Insurance costs	26,275	20,623
Employers' pension contributions	5,969	4,269
	361,813	285,376
Sub-contractors on projects	203,530	273,815
	565,343	559,191

The average number of employees during the year was as follows:

	2020 No.	2019 No.
Average number of employees	10	9

There were no employees who earned in excess of £60,000 per annum or more (including taxable benefits) during the year (2019: none).

The charity continues to benefit from the development of its volunteer team.

The key management personnel of the charity are listed on page 5. The total amount of employee benefits (including employer pension contributions) and invoiced fees received by key management personnel for their services was £195,347 (2019: £181,440).

8. TRUSTEES' REMUNERATION AND EXPENSES

None of the trustees received any remuneration or reimbursement of expenses in respect of their duties as trustees during the year (2019: none).

MISSION RABIES LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

9. TANGIBLE FIXED ASSETS

	Plant and machinery Total £
Cost	
At 1 January 2020	5,084
Additions	-
At 31 December 2020	5,084
Depreciation	
At 1 January 2020	848
Charge for the year	1,271
At 31 December 2020	2,119
Net book Value	
At 31 December 2020	2,965
At 31 December 2019	4,236

10. DEBTORS

	2020 £	2019 £
Prepayments and accrued income	-	4,928
	-	4,928

11. CREDITORS

Amounts falling due within one year:	2020 £	2019 £
Social security and other taxes	8,148	6,321
Accruals and deferred income	11,214	10,547
	19,362	16,868

MISSION RABIES LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

12. UNRESTRICTED FUNDS

	Balance at 1 Jan 2020 £	Incoming Resources £	Outgoing Resources £	Transfers In/(out) £	Balance at 31 Dec 2020 £
General funds	223,296	65,942	(156,252)	-	132,987

Comparative balances for the year ended 31 December 2019:

	Balance at 1 Jan 2019 £	Incoming Resources £	Outgoing Resources £	Transfers In/(out) £	Balance at 31 Dec 2019 £
General funds	190,547	126,048	(102,342)	9,043	223,296

General reserve fund

This represents funds which have been accumulated for the general purposes of the charity.

13. RESTRICTED FUNDS

	Balance at 1 Jan 2020 £	Incoming Resources £	Outgoing Resources £	Transfers In/(out) £	Balance at 31 Dec 2020 £
Mission Rabies – DT3/4 project	77,805	1,110,106	(1,103,032)	-	84,879
Data Collection App	-	-	-	-	-
Fellowship Partnership	18,683	35,197	(15,184)	-	38,696
India Education	2,070	3,955	(2,070)	-	3,955
Malawi Education	8,686	-	(8,686)	-	-
App training and development	-	-	-	-	-
Marchig	-	48,360	(48,453)	-	(93)
Education	3,500	800	(3,251)	-	1,049
International Rabies Taskforce	37,566	36,754	(14,695)	-	59,625
Malawi Volunteers	-	2,415	-	-	2,415
Tanzania Volunteers	-	750	(750)	-	-
	148,310	1,238,337	(1,196,121)	-	190,526

Transfers between funds:

These represent the use of unrestricted funds to cover deficits on restricted projects or the release of balances on restricted projects that are no longer required to unrestricted funds.

MISSION RABIES LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

13. RESTRICTED FUNDS (continued)

Comparative balances for the year ended 31 December 2019:

	Balance at 1 Jan 2019 £	Incoming Resources £	Outgoing Resources £	Transfers In/(out) £	Balance at 31 Dec 2019 £
Mission Rabies – DT3/4 project	42,773	1,096,313	(1,049,350)	(11,931)	77,805
Data Collection App	480	-	(480)	-	-
Fellowship Partnership	9,794	29,405	(20,516)	-	18,683
India Education	8,439	100	(6,469)	-	2,070
Malawi Education	4,587	8,737	(4,638)	-	8,686
App training and development	(200)	1,568	(2,664)	1,296	-
Marchig	-	32,633	(34,225)	1,592	-
Education	-	3,500	-	-	3,500
International Rabies Taskforce	-	37,685	(119)	-	37,566
	65,873	1,209,941	(1,118,461)	(9,043)	148,310

Purposes of restricted funds:

Mission Rabies – DT4 project

This fund represents monies received to run a portfolio of rabies elimination programmes in India and Malawi. These programmes comprise mass dog vaccination, rabies risk reduction education and active canine rabies surveillance. Besides this, the fund is provided to cover the ongoing maintenance and running costs of the bespoke mobile veterinary teaching hospital and the veterinary training activities which take place on board this mobile hospital at several sites around India. The fund also provides for core human resource costs for the organisation and includes the rural Blantyre expansion project.

Zomba

This is an extension of the DT2 project, focusing on the Chiradzulu and Zomba districts in Malawi.

Data Collection App

This is a bespoke mobile phone application used to collect epidemiological data in the field, enhancing the efficiency of rabies control projects and enables programme managers to monitor and evaluate field teams.

Fellowship Partnership

The MSD Fellowship for Global Health is a three month, field based corporate programme designed to leverage the skills and talents of MSD employees worldwide. In 2019 Three MSD Fellows worked with Mission Rabies in India to explore the integration of livestock disease control programmes into our rabies work to create a synergistic effect in extending our outreach to the rural and peri-urban population of the Nigiris District incorporating FMD vaccination alongside canine vaccination.

India Education & Malawi Education

The Mission Rabies education programme in Malawi and India is an essential pillar of Mission Rabies' strategy to prevent rabies. Combining rabies first aid and lessons about responsible dog ownership, the education programme reaches out to primary school children and communities at risk, empowering the general public with the knowledge needed to protect themselves against rabies and engage with our campaigns.

MISSION RABIES LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

13. RESTRICTED FUNDS (continued)

App training and development

Received to support app training in Bangladesh and app development.

Marchig

Received to support the practical project endeavours of Mission Rabies: in 2019 this was in relation to Sri Lanka, Tanzania and Uganda, as well as ground work for future projects in Senegal and Cambodia.

Education

Income that has been restricted for further education programmes within the charity.

International Rabies Taskforce

A new initiative to establish a taskforce to assist with the development and implementation of strategic programmes to eliminate canine transmitted rabies, build surveillance for the disease in targeted areas and boost core infrastructure of Governments and NGOs requesting help through the provision of training and practical support. This is in collaboration with MSD Animal Health, the Centre of Disease Control in the US and with Mars Inc. This will create the framework for global expansion of our projects in support of the United Against Rabies coalition with WHO, OIE and FAO.

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Fixed assets £	Net current Assets £	Total £
Restricted funds	-	190,526	190,526
Unrestricted funds	2,965	130,022	132,987
Net assets at the end of the year	2,965	320,548	323,513

Comparative movements on unrestricted funds for the year ended 31 December 2019:

	Fixed assets £	Net current Assets £	Total £
Restricted funds	-	148,310	148,310
Unrestricted funds	4,236	219,060	223,296
Net assets at the end of the year	4,236	367,370	371,606

15. RELATED PARTY TRANSACTIONS

During the year the charity received a grant of £1,095,583 (2019: £1,095,583) from The Dogs Trust, who share two common trustees with Mission Rabies Limited.

MISSION RABIES LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

16. GUARANTEE ON WINDING UP

All of the trustees, who are also members of the company, have undertaken to contribute such amounts as may be required (not exceeding £10) to the charity's assets if it should be wound up while he or she is a member or within one year are he or she ceases to be a member.

If Mission Rabies Limited is wound up or dissolved, any assets remaining on dissolution shall be given or transferred to another charity having similar objects.

17. COMPARATIVE BALANCES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Funds Unrestricted £	Restricted £	2019 Total £
INCOME AND ENDOWMENTS FROM:			
Donations and legacies	83,478	49,189	132,667
Charitable activities	41,648	1,160,039	1,201,687
Investments	922	713	1,635
Total income	126,048	1,209,941	1,335,989
EXPENDITURE ON:			
Charitable activities	102,342	1,118,416	1,220,803
Total expenditure	102,342	1,118,461	1,220,803
NET INCOME	23,706	91,480	115,186
Transfers between funds	9,043	(9,043)	-
NET MOVEMENT IN FUNDS	32,749	82,437	115,186
RECONCILIATION OF FUNDS:			
Total funds brought forward	190,547	65,873	256,420
TOTAL FUNDS CARRIED FORWARD	223,296	148,310	371,606

There were no other recognised gains or losses other than those stated above.