

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.

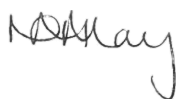
Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any.

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
	Note	Unrestricted £	Restricted £	Total £	Total £
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
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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 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>
	<u>16,020</u>	<u>8,000</u>	<u>24,020</u>	<u>50,104</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>
	<u>56,952</u>	<u>838,164</u>	<u>895,116</u>	<u>1,292,802</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	-	-	-
	<hr/>	<hr/>	<hr/>
Net Assets at the end of the year	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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
	<hr/>	<hr/>	<hr/>
Net Assets at the end of the year	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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
	<hr/>	<hr/>	<hr/>
Total income	56,440	1,286,606	1,343,046
EXPENDITURE ON:			
Charitable activities	24,767	1,245,522	1,270,289
	<hr/>	<hr/>	<hr/>
Total expenditure	24,767	1,245,522	1,270,289
NET INCOME/(EXPENDITURE)	31,673	41,084	72,757
Transfers between funds	-	-	-
	<hr/>	<hr/>	<hr/>
NET MOVEMENT IN FUNDS	31,673	41,084	72,757
RECONCILIATION OF FUNDS:			
Total funds brought forward	155,430	139,652	295,082
	<hr/>	<hr/>	<hr/>
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).