

REGISTERED COMPANY NUMBER: NI617725 (Northern Ireland)
REGISTERED CHARITY NUMBER: NIC102130

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR
THE YEAR ENDED 31 AUGUST 2018
FOR**

**THE ULTRA RARE DISEASES, DISORDERS AND
DISABILITIES FOUNDATION**

M.B.McGrady & Co
Chartered Accountants
Suite 2B
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BT9 6GH

**THE ULTRA RARE DISEASES, DISORDERS AND
DISABILITIES FOUNDATION**

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FOR THE YEAR ENDED 31 AUGUST 2018**

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**THE ULTRA RARE DISEASES, DISORDERS AND
DISABILITIES FOUNDATION**

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 AUGUST 2018**

TRUSTEES	M Hoey (Director) T Hoey (Director)
REGISTERED OFFICE	Suite 2B Cadogan House 322 Lisburn Road Belfast Co. Antrim BT9 6GH
REGISTERED COMPANY NUMBER	NI617725 (Northern Ireland)
REGISTERED CHARITY NUMBER	NIC102130
INDEPENDENT EXAMINER	M.B.McGrady & Co Chartered Accountants Suite 2B Cadogan House 322 Lisburn Road Belfast Co. Antrim BT9 6GH

**THE ULTRA RARE DISEASES, DISORDERS AND
DISABILITIES FOUNDATION**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2018**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2018. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The aim of the charity is to be a centre of support, advice & help for children, adults and their families who have been diagnosed with a rare disease or an ultra rare disease. The future of the Foundation includes a dedicated team of volunteers, counsellors & medical staff. Their aims are high and with the help of funding and sponsorship and fundraising they hope to buy a large house that they can turn into a home from home, a place where the parents can bring their children to and a place of sanctuary for patients with special needs, also a home where the whole family can go to for support and understanding and with your help they can make this happen.

FINANCIAL REVIEW

The results for the year and the Charity's end of year position are shown in the attached accounts.

STRUCTURE, GOVERNANCE AND MANAGEMENT

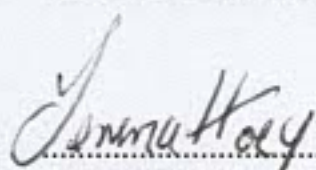
Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Organisational structure

The board of Trustees administers and holds the legal responsibility for the good management of the company.

Approved by order of the board of trustees on and signed on its behalf by:


.....
T Hoey - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE ULTRA RARE DISEASES, DISORDERS AND
DISABILITIES FOUNDATION**

I report on the accounts of the company for the year ended 31 August 2018, which are set out on pages four to eleven.

Respective responsibilities of charity trustees and examiner

As the charity's trustees (and also the directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 65 of the Charities Act
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under Section 65(9)(b) of the Charities Act
- state whether particular matters have come to my attention.

Basis of the independent examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 386 of the Companies Act 2006
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland
4. That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

Seamus McLernon FCA
M.B.McGrady & Co
Chartered Accountants
Suite 2B
Cadogan House
322 Lisburn Road
Belfast
Co. Antrim
BT9 6GH

Date:

**THE ULTRA RARE DISEASES, DISORDERS AND
DISABILITIES FOUNDATION**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2018**

		2018 Unrestricted fund £	2017 Total funds £
	Notes		
INCOME AND ENDOWMENTS FROM			
Donations and legacies		11,231	12,975
Total		11,231	12,975
 EXPENDITURE ON			
Raising funds	2	10,062	8,294
NET INCOME		1,169	4,681
 RECONCILIATION OF FUNDS			
Total funds brought forward		6,279	1,598
 TOTAL FUNDS CARRIED FORWARD		7,448	6,279

The notes form part of these financial statements

**THE ULTRA RARE DISEASES, DISORDERS AND
DISABILITIES FOUNDATION**

**BALANCE SHEET
AT 31 AUGUST 2018**

			2018	2017
			Unrestricted	Total
			fund	funds
			£	£
FIXED ASSETS	Notes			
Tangible assets	6		6,184	7,090
CURRENT ASSETS				
Cash at bank			1,984	-
CREDITORS				
Amounts falling due within one year	7		(720)	(811)
NET CURRENT ASSETS/(LIABILITIES)			<u>1,264</u>	<u>(811)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			7,448	6,279
NET ASSETS			<u>7,448</u>	<u>6,279</u>
FUNDS	9			
Unrestricted funds			7,448	6,279
TOTAL FUNDS			<u>7,448</u>	<u>6,279</u>

The notes form part of these financial statements

**THE ULTRA RARE DISEASES, DISORDERS AND
DISABILITIES FOUNDATION**

**BALANCE SHEET - CONTINUED
AT 31 AUGUST 2018**

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2018 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to charitable small companies.

The financial statements were approved by the Board of Trustees on and were signed on its behalf by:

.....
T Hoey -Trustee

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2018

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. RAISING FUNDS

Raising donations and legacies

	2018	2017
	£	£
Support costs	<u>10,065</u>	<u>8,294</u>

**THE ULTRA RARE DISEASES, DISORDERS AND
DISABILITIES FOUNDATION**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 AUGUST 2018**

3. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2018	2017
	£	£
Depreciation - owned assets	<u>906</u>	<u>929</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2018 nor for the year ended 31 August 2017.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2018 nor for the year ended 31 August 2017.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	12,975
Total	<u>12,975</u>
 EXPENDITURE ON	
Raising funds	8,294
Total	<u>8,294</u>
 NET INCOME	<u>4,681</u>
 RECONCILIATION OF FUNDS	
Total funds brought forward	1,598
 TOTAL FUNDS CARRIED FORWARD	<u><u>6,279</u></u>

**THE ULTRA RARE DISEASES, DISORDERS AND
DISABILITIES FOUNDATION**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 AUGUST 2018**

6. TANGIBLE FIXED ASSETS

	Office Building £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST					
At 1 September 2017 and 31 August 2018	<u>3,634</u>	<u>382</u>	<u>3,995</u>	<u>268</u>	<u>8,279</u>
DEPRECIATION					
At 1 September 2017	-	153	799	237	1,189
Charge for year	-	76	799	31	906
At 31 August 2018	<u>-</u>	<u>229</u>	<u>1,598</u>	<u>268</u>	<u>2,095</u>
NET BOOK VALUE					
At 31 August 2018	<u>3,634</u>	<u>153</u>	<u>2,397</u>	<u>-</u>	<u>6,184</u>
At 31 August 2017	<u>3,634</u>	<u>229</u>	<u>3,196</u>	<u>31</u>	<u>7,090</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018 £	2017 £
Bank loans and overdrafts (see note 8)	-	91
Accountancy	<u>720</u>	<u>720</u>
	<u>720</u>	<u>811</u>

8. LOANS

An analysis of the maturity of loans is given below:

	2018 £	2017 £
Amounts falling due within one year on demand:		
Bank overdraft	<u>-</u>	<u>91</u>

9. MOVEMENT IN FUNDS

	At 1/9/17 £	Net movement in funds £	At 31/8/18 £
Unrestricted funds			
General fund	<u>6,279</u>	<u>1,169</u>	<u>7,448</u>
TOTAL FUNDS	<u>6,279</u>	<u>1,169</u>	<u>7,448</u>

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 AUGUST 2018

9. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	11,231	(10,062)	1,169
TOTAL FUNDS	11,231	(10,062)	1,169

Comparatives for movement in funds

	At 1/9/16 £	Net movement in funds £	At 31/8/17 £
Unrestricted Funds			
General fund	1,598	4,681	6,279
TOTAL FUNDS	1,598	4,681	6,279

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	12,975	(8,294)	4,681
TOTAL FUNDS	12,975	(8,294)	4,681

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/9/16 £	Net movement in funds £	At 31/8/18 £
Unrestricted funds			
General fund	1,598	5,850	7,448
TOTAL FUNDS	1,598	5,850	7,448

**THE ULTRA RARE DISEASES, DISORDERS AND
DISABILITIES FOUNDATION**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 AUGUST 2018**

9. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	24,206	(18,356)	5,850
TOTAL FUNDS	24,206	(18,356)	5,850

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2018.

11. VOLUNTARY INCOME

Voluntary Income includes £8,623 received from the trustees, Terry and Maureen Hoey, to cover expenditure incurred by the charity.

**THE ULTRA RARE DISEASES, DISORDERS AND
DISABILITIES FOUNDATION**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2018**

	2018 £	2017 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	11,231	12,975
Total incoming resources	11,231	12,975
EXPENDITURE		
Other trading activities		
Exceptional items	(3)	-
Support costs		
Management		
Insurance	-	80
Motor	976	299
Telephone	954	220
Postage and stationery	778	444
Advertising	408	228
Sundries	287	360
Office & computer	4,576	4,236
Membership fees	140	690
	8,119	6,557
Finance		
Bank charges	107	114
Fixtures and fittings	76	76
Motor vehicles	799	799
Computer equipment	31	54
	1,013	1,043
Governance costs		
Accountancy and legal fees	933	694
Total resources expended	10,062	8,294
Net income	1,169	4,681

This page does not form part of the statutory financial statements