

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2019  
FOR  
THE ULTRA RARE DISEASES, DISORDERS AND  
DISABILITIES FOUNDATION**

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**

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FOR THE YEAR ENDED 31 AUGUST 2019**

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

**REFERENCE AND ADMINISTRATIVE DETAILS  
FOR THE YEAR ENDED 31 AUGUST 2019**

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**TRUSTEES**

M Hoey  
T Hoey  
L McConnell  
H C Scott

**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 2019**

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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 2019. 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 28 August 2020 and signed on its behalf by:

T Hoey - Trustee

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

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 AUGUST 2019**

		<b>2019 Unrestricted fund £</b>	<b>2018 Total funds £</b>
<b>INCOME AND ENDOWMENTS FROM</b>	<b>Notes</b>		
Donations and legacies		6,831	11,234
<b>EXPENDITURE ON</b>			
Raising funds	2	8,133	10,065
<b>NET INCOME/(EXPENDITURE)</b>		<b>(1,302)</b>	<b>1,169</b>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		7,448	6,279
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>6,146</b>	<b>7,448</b>

The notes form part of these financial statements



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

**BALANCE SHEET  
31 AUGUST 2019**

		<b>2019 Unrestricted fund £</b>	<b>2018 Total funds £</b>
<b>FIXED ASSETS</b>	<b>Notes</b>		
Tangible assets	6	5,308	6,184
<b>CURRENT ASSETS</b>			
Cash at bank		1,558	1,984
<b>CREDITORS</b>			
Amounts falling due within one year	7	(720)	(720)
<b>NET CURRENT ASSETS</b>		<u>838</u>	<u>1,264</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>6,146</u>	<u>7,448</u>
<b>NET ASSETS</b>		<u><u>6,146</u></u>	<u><u>7,448</u></u>
<b>FUNDS</b>	8		
Unrestricted funds		<u>6,146</u>	<u>7,448</u>
<b>TOTAL FUNDS</b>		<u><u>6,146</u></u>	<u><u>7,448</u></u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2019.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2019 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- 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 provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 28 August 2020 and were signed on its behalf by:

T Hoey - Trustee

The notes form part of these financial statements



NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2019

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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.



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

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2019**

**2. RAISING FUNDS**

**Raising donations and legacies**

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Fundraising Costs	999	-
Support costs	7,134	10,065
	<u>8,133</u>	<u>10,065</u>

**3. NET INCOME/(EXPENDITURE)**

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

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Depreciation - owned assets	876	906
	<u>876</u>	<u>906</u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 August 2019 nor for the year ended 31 August 2018.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 August 2019 nor for the year ended 31 August 2018.

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	<b>Unrestricted fund £</b>
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	11,234
<b>EXPENDITURE ON</b>	
Raising funds	10,065
<b>NET INCOME</b>	<u>1,169</u>
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	6,279
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>7,448</u>

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

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2019**

**6. TANGIBLE FIXED ASSETS**

	Office Building £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>					
At 1 September 2018 and 31 August 2019	3,634	382	3,995	268	8,279
<b>DEPRECIATION</b>					
At 1 September 2018	-	229	1,598	268	2,095
Charge for year	-	77	799	-	876
At 31 August 2019	-	306	2,397	268	2,971
<b>NET BOOK VALUE</b>					
At 31 August 2019	3,634	76	1,598	-	5,308
At 31 August 2018	3,634	153	2,397	-	6,184

**7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2019 £	2018 £
Accountancy	720	720

**8. MOVEMENT IN FUNDS**

	At 1/9/18 £	Net movement in funds £	At 31/8/19 £
<b>Unrestricted funds</b>			
General fund	7,448	(1,302)	6,146
<b>TOTAL FUNDS</b>	7,448	(1,302)	6,146

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	6,831	(8,133)	(1,302)
<b>TOTAL FUNDS</b>	6,831	(8,133)	(1,302)



NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2019

8. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

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

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	11,234	(10,065)	1,169
<b>TOTAL FUNDS</b>	<u>11,234</u>	<u>(10,065)</u>	<u>1,169</u>

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

	At 1/9/17 £	Net movement in funds £	At 31/8/19 £
<b>Unrestricted funds</b>			
General fund	6,279	(133)	6,146
<b>TOTAL FUNDS</b>	<u>6,279</u>	<u>(133)</u>	<u>6,146</u>

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 £
<b>Unrestricted funds</b>			
General fund	18,065	(18,198)	(133)
<b>TOTAL FUNDS</b>	<u>18,065</u>	<u>(18,198)</u>	<u>(133)</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2019**

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**9. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 August 2019.

**10. VOLUNTARY INCOME**

Voluntary Income includes £4,177 (2018: £8,623) received from 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 2019**

	31/8/19 £	31/8/18 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	6,831	11,234
<b>Total incoming resources</b>	<b>6,831</b>	<b>11,234</b>
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Fundraising Costs	999	-
<b>Support costs</b>		
<b>Management</b>		
Insurance	223	-
Motor	205	976
Telephone	1,413	954
Postage and stationery	1,760	778
Advertising	312	408
Sundries	400	287
Office & computer	1,083	4,576
Membership fees	-	140
Fixtures and fittings	76	76
Motor vehicles	799	799
Computer equipment	-	31
	<b>6,271</b>	<b>9,025</b>
<b>Finance</b>		
Bank charges	34	107
<b>Governance costs</b>		
Accountancy and legal fees	829	933
<b>Total resources expended</b>	<b>8,133</b>	<b>10,065</b>
<b>Net (expenditure)/income</b>	<b>(1,302)</b>	<b>1,169</b>

This page does not form part of the statutory financial statements



**From:** Naomi Cameron <naomi.cameron@mbmcgrady.co.uk>  
**To:** terryhoey <terryhoey@urddad-foundation.org.uk>  
**CC:** Seamus McLernon <Seamus.McLernon@mbmcgrady.co.uk>  
**Subject:** 2019 Accounts  
**Date:** 2020-08-28, 13:09:11  
**Attachment:** Ultra Rare Diseases, Disorders & Disabilities-Charities report2019.PDF

Hi Maureen & Terry,

I hope you are both well.

I have attached a PDF copy of The Ultra Rare Diseases, Disorders and Disabilities Foundation 2019 accounts for your approval. If you are happy with the accounts, please print, sign and scan them back to us for submission by close of play today.

If you have any queries please do not hesitate to get in touch.

Kind regards,  
Naomi

Naomi Cameron  
M B McGrady & Co



**Covid-19 Important Notice:** As a practice, we are conscientiously following government guidelines and our offices are now open by appointment to the public.

We have taken the relevant precautionary steps to insure the safety of staff and clients and if visiting our offices please follow the onsite safety guidance. Where possible, we encourage clients to continue to engage with us remotely but we appreciate this is not always possible.



**Offices in:**

<b>Downpatrick:</b>	52 St. Patricks Avenue DOWNPATRICK BT30 6DS	t. 028 4461 6321
<b>Belfast:</b>	2B Cadogan House 322 Lisburn Road BELFAST BT9 6GH	t. 028 9031 6950
<b>Newtownards:</b>	27 Frances Street NEWTOWNARDS BT23 7DW	t. 028 9181 4557

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M B McGrady & Co is authorised to carry on Investment Business in the ROI and regulated for a range of investment business in the UK.

The firm is registered to carry on audit work by the Institute of Chartered Accountants in Ireland.

Directors - MBT McGrady FCA, Conaill McGrady FCA, Seamus McLernon FCA.

MB McGrady & Co is the trading name of Rathmore House Ltd, a company registered in Northern Ireland, registration number NI 601538.

Our Downpatrick office is our registered address.