

Our Ref: PA/JS
Date: 23 December 2024
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The Trustees
Northern Ireland Rare Disease Partnership
Guardian Chartered Accountants
2 William Street
Newtownards
BT23 4AH

Dear Sarah & Anne Marie

Please find attached PDF of the following document that requires your electronic signatures.

1. Accounts for the year ended 31 March 2024.

Yours sincerely


Paula Armstrong
Paula Armstrong (Dec 23, 2024 09:52 GMT)

Mrs Paula Armstrong
On behalf of MTS Chartered Accountants

Enc

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Registered to carry out audit work by the
Institute of Chartered Accountants in Ireland



Registered with The Chartered Institute of
Taxation as a firm of Chartered Tax Advisors

www.mtsaccountants.com – A full list of Directors of
McCreery Turkington Stockman Ltd is available at our website.

N.I. Registration No. NI626535.
MTS Chartered Accountants & MTS Prior McMahon
are trading names of McCreery Turkington Stockman Ltd.

Charity registration number 105261

Company registration number NI611153 (Northern Ireland)

**NORTHERN IRELAND RARE DISEASE PARTNERSHIP
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

NORTHERN IRELAND RARE DISEASE PARTNERSHIP

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	S Callaghan A O'Loan J McEvoy C McKenna Dr N Chaudhuri
Charity number	105261
Company number	NI611153
Registered office	Guardian Chartered Accountants 2 William Street Newtownards BT23 4AH
Independent examiner	MTS Prior McMahon 104-108 Frances Street Newtownards Down BT23 7DY

NORTHERN IRELAND RARE DISEASE PARTNERSHIP

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NORTHERN IRELAND RARE DISEASE PARTNERSHIP

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

There are 3 key objectives of the charity, as defined in the governing document, and they are:

1. To support and campaign on behalf of those persons in Northern Ireland ("the area of benefit") affected by or believed to be affected by a rare disease and their families, dependents, and carers.
2. To advance the education of the public and of relevant professionals and policy makers in all matters concerning rare diseases.
3. To advance any other exclusively charitable purpose as the trustees may, from time to time, decide in accordance with the law of charity.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake. The Trustees believe that the charitable organisation provides a public benefit in a number of ways through the undertaking of a range of projects and by providing support to all persons affected by a rare disease including individuals, families, dependents and carers. The direct benefit that will flow from this benefit will be to improve the diagnosis, treatment, and support of individuals affected by rare diseases.

NORTHERN IRELAND RARE DISEASE PARTNERSHIP

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Achievements and performance

Significant activities and achievements against objectives

The trustees are delighted to share the progress and achievements of the charity below.

Virtual Support Hub

Our support hub continues to be a vital source of information and support for the rare disease community in NI. Over 100 people have contacted the team for advice, guidance and practical help in areas including, benefits, health service navigation, access to condition specific information and wellbeing/mental health support and signposting. The support hub operates 5 days per week, and makes use of the Outcomes Star framework to ensure there is a clear path for all individuals engaging with us, and the impact of our support can be measured, both for the client and the individual engaging with them.

Corporate Council

The development of our Corporate Council has been incredibly successful. We have 6 pharmaceutical companies engaged and signed up and have held a successful first meeting. We are delighted and grateful to have the support of industry and thank our Corporate Council members for their engagement and support.

Understanding Rare – Mental Health Training

We held 3 sessions of our new mental health awareness module. Over 60 people participated and provided very positive and constructive feedback. This module aimed at those who work with the general public in areas such as housing, benefits and social support, and aims to highlight some of the unique mental health difficulties a person with a rare condition might face at different stages of their journey through diagnosis and treatment.

Northern Ireland Rare Disease Implementation Group

NIRDP continues to be a key stakeholder with the NIRDIG working group alongside colleagues in Dept of Health, QUB, UU, HSC and others. We led workstream 5 this year to complete and submit a business case for a Rare Disease Champion role for NI. Currently, this has not been approved or funded and NIRDP will continue to work with Department of Health to ensure that people with a rare disease are represented and heard at government level.

All Party Group for Rare Disease

We have been delighted to have held the secretariat for the All Party Group (APG) for Rare Disease at Stormont. There have been a number of meetings over the period with elected MLA's and input from patients, carers and stakeholders to raise awareness of rare disease and ask questions of our elected representatives. We want to thank the APG members for their time and membership, in particular, the Chair, Mark H Durkan, and look forward to continuing this into next year.

Alongside the above, our team has been working on a refreshed website design, attending health conferences, events, and fairs to continue to raise awareness of rare disease and to ensure that those who need our support know that we exist and can help and support.

The trustees would like to thank the NIRDP team for their continued support and efforts in ensuring our key aim, which is to ensure that no one in Northern Ireland is disadvantaged due to the rarity of their health condition.

We also would like to thank our funders;

The National Lottery Community Fund

ARN Foundation

The Community Foundation NI

The Department of Health

NORTHERN IRELAND RARE DISEASE PARTNERSHIP

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Financial review

The charitable company generated a surplus for the year of £12,920 (2023: deficit £23,433), which included a deficit of unrestricted funds of £2,515 (2023: surplus £796) offset by a surplus of restricted funds of £15,435 (2023: deficit £24,229).

Reserves policy

The charitable company's ongoing reserves policy is to maintain a minimum level of reserves which matches the needs of the organisation both at the current time and in the foreseeable future. The trustees will strive to maintain reserves in the future, sufficient to meet statutory obligations, committed expenditure, core salaries and running costs equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Major risks

The trustees have a risk management strategy in place whereby major risks, to which the charity is exposed have been assessed, and Trustees are satisfied that systems are in place to mitigate exposure to the major risks. The risk management strategy comprises:

- an annual review of the risks the charity may face,
- the establishment of systems and procedures to mitigate those risks identified,
- financial risk is managed by the establishment of a reserves policy and its regular review by Trustees,
- attention is also focussed where necessary on the Protection of Children and Vulnerable Adults and Health & Safety in the workplace.

Structure, governance and management

The charity is a company limited by guarantee governed by its Memorandum and Articles of Association dated 22nd March 2021. The Northern Ireland Rare Disease Partnership (NIRDP) is a registered charity with the Charity Commission for Northern Ireland, Number 105261. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

S M Duddy-Duguez	(Resigned 30 June 2023)
C Donnelly	(Resigned 1 June 2024)
A Phillips	(Resigned 24 May 2023)
S Callaghan	
A O'Loan	
J Wright	(Resigned 1 May 2024)
J McEvoy	
C McKenna	
Dr N Chaudhuri	

Recruitment and appointment of trustees

The recruitment procedures for new Trustees are laid out in the NIRDP's Memorandum and Articles of Association. New trustees are recruited based on the relevance of their professional skills and their potential to be able to make a helpful contribution to the governance of NIRDP. As part of the recruitment process they are made aware of a Trustee's legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the charity's decision-making processes, the Strategic Plan and recent financial performance of the charity.

NORTHERN IRELAND RARE DISEASE PARTNERSHIP

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Organisational structure

NIRDP has a Board of 5 Trustees, who meet at least quarterly and are responsible for the strategic direction and running of the charity. In delivering the objectives of the charity, a Chief Executive Officer is appointed by the Trustees to manage the day-to-day operations of the charity and they are supported by other members of staff.

The trustees' report was approved by the Board of Trustees.



[Sarah Callaghan \(Dec 23, 2024 10:13 GMT\)](#)

S Callaghan

Director

23 December 2024



[Anne-Marie O'Loan \(Dec 23, 2024 22:28 GMT\)](#)

A O'Loan

Director

NORTHERN IRELAND RARE DISEASE PARTNERSHIP

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF NORTHERN IRELAND RARE DISEASE PARTNERSHIP

I report to the trustees on my examination of the financial statements of Northern Ireland Rare Disease Partnership (the charity) for the year ended 31 March 2024.

Responsibilities and basis of report

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

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.

Independent examiner's statement

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. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Paula Armstrong

[Paula Armstrong \(Dec 23, 2024 09:52 GMT\)](#)

Paula Armstrong

For and on behalf of MTS Prior McMahon

Chartered Accountants
104-108 Frances Street
Newtownards
Down
BT23 7DY

Dated: 23 December 2024

NORTHERN IRELAND RARE DISEASE PARTNERSHIP

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income from:							
Donations and legacies	2	9,700	52,000	61,700	10,985	38,239	49,224
Total income		9,700	52,000	61,700	10,985	38,239	49,224
Expenditure on:							
Charitable activities	3	12,215	36,565	48,780	10,189	62,468	72,657
Total expenditure		12,215	36,565	48,780	10,189	62,468	72,657
Net income/(expenditure) and movement in funds		(2,515)	15,435	12,920	796	(24,229)	(23,433)
Reconciliation of funds:							
Fund balances at 1 April 2023		19,272	12,728	32,000	18,476	36,957	55,433
Fund balances at 31 March 2024		16,757	28,163	44,920	19,272	12,728	32,000

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

NORTHERN IRELAND RARE DISEASE PARTNERSHIP

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	7		1,546		1,811
Current assets					
Debtors	8	10,000		1,307	
Cash at bank and in hand		34,966		32,991	
		<u>44,966</u>		<u>34,298</u>	
Creditors: amounts falling due within one year	9	(1,592)		(4,109)	
Net current assets			43,374		30,189
Total assets less current liabilities			<u>44,920</u>		<u>32,000</u>
Net assets excluding pension liability			<u>44,920</u>		<u>32,000</u>
			<u><u> </u></u>		<u><u> </u></u>
The funds of the charity					
Restricted income funds	11	28,163		12,728	
Unrestricted funds		16,757		19,272	
		<u>44,920</u>		<u>32,000</u>	
		<u><u> </u></u>		<u><u> </u></u>	


The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on 23 December 2024


Saran Callaghan (Dec 23, 2024 10:13 GMT)
S Callaghan
Director


Anne-Marie O'Loan (Dec 23, 2024 22:28 GMT)
A O'Loan
Director

Company registration number NI611153 (Northern Ireland)

NORTHERN IRELAND RARE DISEASE PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

Northern Ireland Rare Disease Partnership is a private company limited by guarantee incorporated in Northern Ireland. The registered office is Guardian Chartered Accountants, 2 William Street, Newtownards, BT23 4AH.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's articles of association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

NORTHERN IRELAND RARE DISEASE PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.5 Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates;

- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

All costs are allocated between the expenditure categories of the SOFA 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.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	25% reducing balance
-----------------------	----------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

NORTHERN IRELAND RARE DISEASE PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Total
	2024	2024	2024	2023
	£	£	£	£
Donations and gifts	2,186	-	2,186	10,985
Grants	4,014	52,000	56,014	38,239
Membership fees	3,500	-	3,500	-
	<u>9,700</u>	<u>52,000</u>	<u>61,700</u>	<u>49,224</u>
For the year ended 31 March 2023	<u>10,985</u>	<u>38,239</u>		<u>49,224</u>

NORTHERN IRELAND RARE DISEASE PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

2 Donations and legacies (Continued)

Donations and gifts

Donations	-	-	-	10,943
Other	2,186	-	2,186	42
	<u>2,186</u>	<u>-</u>	<u>2,186</u>	<u>10,985</u>

3 Charitable activities

	2024 £	2023 £
Staff costs	35,809	59,193
Staff and board training	-	1,222
Subscriptions	115	65
Insurance	96	96
Printing, postage and stationery	-	803
Advertising and promotional costs	-	853
Telephone	88	172
Computer and internet costs	2,188	2,514
Motor and travel expenses	659	2,127
Consultancy	7,501	3,125
Event expenses	41	886
General expenses	823	389
	<u>47,320</u>	<u>71,445</u>
Share of governance costs (see note 4)	1,460	1,212
	<u>48,780</u>	<u>72,657</u>
Analysis by fund		
Unrestricted funds	12,215	10,189
Restricted funds	36,565	62,468
	<u>48,780</u>	<u>72,657</u>

4 Governance costs

	Restricted £	Unrestricted £	2024 £	2023 £
Governance costs heading 1	-	887	887	540
Bank charges	-	58	58	68
Depreciation	-	515	515	604
	<u>-</u>	<u>1,460</u>	<u>1,460</u>	<u>1,212</u>

NORTHERN IRELAND RARE DISEASE PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

5 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

6 Employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
	3	4
	<u> </u>	<u> </u>
Employment costs	2024	2023
	£	£
Wages and salaries	35,211	58,542
Other pension costs	598	651
	<u> </u>	<u> </u>
	<u>35,809</u>	<u>59,193</u>

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

7 Tangible fixed assets

	Fixtures and fittings
	£
Cost	
At 1 April 2023	4,607
Additions	250
	<u> </u>
At 31 March 2024	4,857
	<u> </u>
Depreciation and impairment	
At 1 April 2023	2,796
Depreciation charged in the year	515
	<u> </u>
At 31 March 2024	3,311
	<u> </u>
Carrying amount	
At 31 March 2024	1,546
	<u> </u>
At 31 March 2023	1,811
	<u> </u>

NORTHERN IRELAND RARE DISEASE PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

8 Debtors	2024	2023
	£	£
Amounts falling due within one year:		
Trade debtors	10,000	-
Other debtors	-	1,307
	<u>10,000</u>	<u>1,307</u>
	<u><u>10,000</u></u>	<u><u>1,307</u></u>
9 Creditors: amounts falling due within one year	2024	2023
	£	£
Other taxation and social security	387	729
Other creditors	-	1,594
Accruals and deferred income	1,205	1,786
	<u>1,592</u>	<u>4,109</u>
	<u><u>1,592</u></u>	<u><u>4,109</u></u>
10 Retirement benefit schemes	2024	2023
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	598	651
	<u>598</u>	<u>651</u>
	<u><u>598</u></u>	<u><u>651</u></u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

11 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
	12,728	52,000	(36,565)	28,163
	<u>12,728</u>	<u>52,000</u>	<u>(36,565)</u>	<u>28,163</u>
	<u><u>12,728</u></u>	<u><u>52,000</u></u>	<u><u>(36,565)</u></u>	<u><u>28,163</u></u>
Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	At 31 March 2023 £
	36,957	38,239	(62,468)	12,728
	<u>36,957</u>	<u>38,239</u>	<u>(62,468)</u>	<u>12,728</u>
	<u><u>36,957</u></u>	<u><u>38,239</u></u>	<u><u>(62,468)</u></u>	<u><u>12,728</u></u>

NORTHERN IRELAND RARE DISEASE PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

12 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
General funds	19,272	9,700	(12,215)	16,757
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	At 31 March 2023 £
General funds	18,476	10,985	(10,189)	19,272
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

13 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).












NIRDP Accounts for signing


Final Audit Report

2024-12-23


Created:	2024-12-23
By:	June Stevenson (June@mtsaccountants.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAAPysW8rkkEC3WmF3RsNGFALQoC0EKmAOr

"NIRDP Accounts for signing" History

-  Document created by June Stevenson (June@mtsaccountants.com)
2024-12-23 - 09:27:53 GMT
-  Document emailed to paula@mtsaccountants.com for signature
2024-12-23 - 09:30:47 GMT
-  Email viewed by paula@mtsaccountants.com
2024-12-23 - 09:31:50 GMT
-  Signer paula@mtsaccountants.com entered name at signing as Paula Armstrong
2024-12-23 - 09:32:31 GMT
-  Document e-signed by Paula Armstrong (paula@mtsaccountants.com)
Signature Date: 2024-12-23 - 09:32:33 GMT - Time Source: server
-  Document emailed to chair@nirdp.org.uk for signature
2024-12-23 - 09:32:34 GMT
-  Email viewed by chair@nirdp.org.uk
2024-12-23 - 10:12:10 GMT
-  Signer chair@nirdp.org.uk entered name at signing as Sarah Callaghan
2024-12-23 - 10:13:12 GMT
-  Document e-signed by Sarah Callaghan (chair@nirdp.org.uk)
Signature Date: 2024-12-23 - 10:13:14 GMT - Time Source: server
-  Document emailed to amoloan@nirdp.org.uk for signature
2024-12-23 - 10:13:16 GMT
-  Email viewed by amoloan@nirdp.org.uk
2024-12-23 - 22:25:25 GMT

 Signer amoloan@nirdp.org.uk entered name at signing as Anne-Marie O'Loan
2024-12-23 - 22:28:14 GMT

 Document e-signed by Anne-Marie O'Loan (amoloan@nirdp.org.uk)
Signature Date: 2024-12-23 - 22:28:16 GMT - Time Source: server

 Agreement completed.
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