

**REGISTERED COMPANY NUMBER: 07842342 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1148034**

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2016  
FOR**

**CILIOPATHY ALLIANCE  
(A COMPANY LIMITED BY GUARANTEE)**

**CILLOPATHY ALLIANCE  
(A COMPANY LIMITED BY GUARANTEE)**

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FOR THE YEAR ENDED 31 MARCH 2016**

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**CILIOPATHY ALLIANCE  
(A COMPANY LIMITED BY GUARANTEE)**

**REFERENCE AND ADMINISTRATIVE DETAILS  
FOR THE YEAR ENDED 31 MARCH 2016**

**Trustees**

Professor Philip Beales (Professor of Medical Genetics)  
Mrs Suzanna Claire Glen (Researcher)  
Dr David Miller (Chair) (Research Scientist)  
Mr Michael Parker (Retired Actuary)  
Mr Stephen Thacker (Charity Volunteer)

**Scientific Advisory Board**

Chaired by Professor Philip Beales (Chair)

**Registered Office**

91 Royal College Street  
London  
NW1 0SE

Telephone number: 020 7387 0543  
Email address: [info@ciliopathyalliance.org](mailto:info@ciliopathyalliance.org)  
Web address: [www.ciliopathyalliance.org](http://www.ciliopathyalliance.org)

**Registered Company Number**  
07842342 (England and Wales) (Incorporated 10 November 2011)

**Registered Charity Number**  
1148034 (registered 10 July 2012)

**Bankers**

CAF Bank Limited  
25 Kings Hill Avenue  
West Malling  
Kent  
ME14 4JQ

**Accountants**

Fryza Bannister Financials Limited  
Chartered Certified Accountants  
The Stables  
Cemetery Lane  
Hadlow  
Kent  
TN11 0LT

**CILIOPATHY ALLIANCE  
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2016**

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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 March 2016. 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).

**INTRODUCTION**

The Ciliopathy Alliance is a global alliance of patient support groups, researchers, doctors and allied health professionals representing patients and families living with and affected by diseases caused by defects in the function or structure of cilia.

Malfunctioning cilia are known to underlie a number of often chronically disabling and sometimes life-threatening genetic conditions. They affect multiple systems, causing blindness, deafness, chronic respiratory infections, kidney disease, heart disease, infertility, obesity and diabetes.

Individual disorders caused by malfunctioning cilia are rare, but more than 100 diseases have been identified - known collectively as ciliopathies' - and they affect as many as one in 500 - 1,000 people.

The ciliopathies currently represented by the Ciliopathy Alliance are:

- o Alström Syndrome: ultra-rare, 700 known families worldwide (50-60 in UK) causing childhood blindness, hearing loss, heart, kidney and liver failure.
- o Bardet-Biedl Syndrome: rare, 1 in 100,000 prevalence, causing visual impairment, obesity, polydactyly, kidney abnormalities/renal failure, developmental delay, infertility.
- o Jeune Syndrome: very rare, 1 in 200,000 prevalence, causing skeletal malformations, lung/respiratory problems, renal cysts/renal failure.
- o Joubert Syndrome: very rare, 1 in 100 - 250,000 prevalence, causing ataxia (lack of muscle control), abnormal breathing pattern, sleep apnoea, abnormal eye and tongue movements.
- o Polycystic Kidney Diseases (PKD): Autosomal Dominant PKD - 1 in 1 - 4,000 prevalence, causing massive cystic kidneys and livers, kidney failure, brain aneurysms, cardiovascular disease; and the rare Autosomal Recessive PKD - 1 in 20 - 40,000 prevalence, causing kidney failure and liver fibrosis, with stunted growth.
- o Primary Ciliary Dyskinesia: 1 in 15,000 prevalence, causing upper and lower respiratory tract infection, lungs, sinuses and ears.
- o Retinitis Pigmentosa: 1 in 4,000 prevalence, causing progressive sight loss.
- o Usher Syndrome: 1 in 6 - 7,000 prevalence, causing progressive hearing and sight loss, and balance problems.

**CILIOPATHY ALLIANCE  
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**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2016**

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**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The objects of the Ciliopathy Alliance are governed by the memorandum and articles of association and are as follows:

**'To relieve sickness and promote and protect good health of children and adults living with ciliopathies, with a view to improving their conditions of life'.**

To achieve these objects, the charity aims to:

- o Promote, support and stimulate the sharing of knowledge and understanding of ciliopathies, nationally and transnationally.
- o Encourage and facilitate communication between patients, health professionals, researchers and other organisations that support people with ciliopathies.
- o Promote awareness of ciliopathies and the respective patient organisations.
- o Promote, sponsor and/or participate in national and transnational laboratory, translational and clinical research into ciliopathies and related syndromes, with the aim of developing effective therapies and management of patients with ciliopathies.
- o Invite and encourage patient involvement in research and clinical management of ciliopathies.
- o Provide information that will benefit people with ciliopathies, in particular to those patients who do not have a condition/disease-specific support group and those in hard-to-reach geographical/ethnic communities.
- o Provide information and educational materials for health professionals and similar with the aim of improving diagnosis, clinical management and social care.
- o Communicate with/ lobby national and international governments and other relevant organisations to promote the interests of people with ciliopathies and encourage an integrated approach to their health and social care.
- o Organise conferences, symposia, workshop and similar, and support the publication and/or dissemination of information and best practice about ciliopathies.
- o Co-operate with other charities, alliances, voluntary organisations and statutory bodies to further the interests of people with ciliopathies.

**Significant activities**

**Finalisation of a 3-year strategic workplan**

The Ciliopathy Alliance was awarded a Big Lottery Awards For All grant of £9,400 to develop a 3-year strategic workplan for the charity in the UK. During 2015-16, the balance of the grant was expended on the finalisation of the workplan, which will be used in determining the future direction of the charity.

**Information and awareness**

On 19 October 2015, the Ciliopathy Alliance held a 5th Anniversary Meeting at the Institute of Child Health, London. Over 50 delegates attended to hear talks about research, NHS England specialised commissioning and the work of the Ciliopathy Alliance including the strategic workplan.

During 2015-16, the Ciliopathy Alliance was a member of the steering committee of CILIA 2016, the third bi-annual international conference on ciliopathies to be held in Amsterdam in November 2016.

The Ciliopathy Alliance website [www.ciliopathyalliance.org](http://www.ciliopathyalliance.org) attracted over 88,000 unique visitors in the year to 31 March 2016. 80% of visitors came from the US, followed by the UK. The site contains information on the structure and function of cilia (the most popular pages on the site) and links to the patient support groups.

During the year, Tess Harris and Professor Beales attended a meeting with NHS England to discuss a highly specialised service for ciliopathy patients. It is hoped that the service will be commissioned by NHSE in early 2018. Tess Harris also attended meetings on rare diseases organised by Genetic Alliance/RDUK.

**Public benefit**

All charitable activities are undertaken to further charitable purposes for public benefit. The trustees confirm they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives, and in carrying out and planning current and future activities respectively.

**FINANCIAL REVIEW**

**Reserves policy**

The directors considered that, when combined with expected income, the charity had sufficient reserves at the year-end to fund its proposed activities during 2016-17.

**CILIOPATHY ALLIANCE  
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2016**

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**FINANCIAL REVIEW**

**Performance**

During the year ended 31 March 2016, the charity's income was £6,400 (2015 restated: £10,766).

The charity incurred expenses of £4,287 (2015: £17,019) resulting in a surplus of £2,113 (2015 restated: deficit £6,253).

Full details of the charity's performance may be taken from the statement of financial activities on page 6 to the financial statements.

**FUTURE PLANS**

The charity will aim to implement its 3-year strategic workplan and the focus will then be on fundraising to implement the plan and to sustain the charity.

The charity is a member of the steering committee planning the third international ciliopathies conference, CILIA 2016, in Amsterdam.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The Ciliopathy Alliance was established as a company limited by guarantee in 2011 and registered with the Charity Commission in 2012. The charity is governed by its Memorandum and Articles of Association.

**Organisation structure and governance**

The trustees of the charity, who are the directors of the limited company, are responsible for the governance of the charity. The charity has five trustees. Trustees are appointed by the charity based on their skills and expertise. A minimum of two trustees must be present at each meeting for decisions to be made.

Trustees meet approximately quarterly and communicate by email in between meetings. Members' meetings are held regularly to allow sharing of knowledge and input into the charity's strategy.

Trustees are provided with copies of relevant Charity Commission guidance and publications, including 'The Essential Trustee', 'Charities and Public Benefit' and 'It's your decision: charity trustees and decision making'.

All trustees are required to declare interests and may be required to withdraw from relevant proceedings during a board meeting. The trustees give their time freely but may claim reasonable out of pocket expenses.

**Management**

The trustees delegate the administration and secretariat functions of the charity to Tess Harris, an independent contractor, who is the CEO of the PKD Charity (a member of the Ciliopathy Alliance). The charity's accounts were prepared by Fryza Bannister Financials Limited, a firm of Chartered Certified Accountants. The charity was exempt from the requirement to have an Independent Examination.

**Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

**MEMBERSHIP**

Membership is open to any organisation or individual worldwide who shares the vision of the charity to 'improve the quality of life for people living with ciliopathies'.

Individuals and the nominated representatives of organisations can apply to the directors, who approve new members. The directors have established classes of membership with different rights and obligations.

A membership register is maintained by the secretariat. At 31 March 2016, the members were:

**Patient Groups**

Alström Syndrome (UK)  
Bardet-Biedl Syndrome (UK)  
Jeune Syndrome (UK)  
Joubert Syndrome (UK)  
Polycystic Kidney Disease Charity (UK)  
Primary Ciliary Dyskinesia Family Support Group (UK)  
RP Fighting Blindness (UK)  
Sense (UK)  
Dyskinesia (Belgium)  
Usher Syndrome Coalition (international)

**CILIOPATHY ALLIANCE  
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**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2016**

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**MEMBERSHIP (continued)**

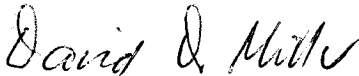
**Individuals**

Professor Phil Beales  
Dr Sonia Christou-Savina  
Dr Megan Davey  
Mrs Claire Glen  
Dr Jay Gopalakrishnan  
Dr Claire Hogg  
Dr Toby Hurd  
Dr Dan Jagger  
Dr Swadhin Jana  
Dr Tom Kenny  
Dr David Miller  
Dr Hannah Mitchison  
Dr Brian Piasecki  
Dr Ursula Rodgers  
Dr Miriam Schmidts  
Mr Stephen Thacker

**Organisations**

Cincinnati Children's Hospital  
National Institute of Sensory Organs

Approved by order of the board of trustees on 7 December 2016 and signed on its behalf by:



.....  
Dr D D Miller - Trustee

**CILIOPATHY ALLIANCE  
(A COMPANY LIMITED BY GUARANTEE)**

**STATEMENT OF FINANCIAL ACTIVITIES  
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 MARCH 2016**

	Notes	Unrestricted fund £	Restricted fund £	2016 Total funds £	2015 Total funds as restated £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	3	4,000	2,400	6,400	8,765
Charitable activities	4	-	-	-	2,000
Conferences and workshops		-	-	-	1
Other income	5	-	-	-	
<b>Total</b>		<u>4,000</u>	<u>2,400</u>	<u>6,400</u>	<u>10,766</u>
<b>EXPENDITURE ON</b>					
Charitable activities	6	-	-	-	-
Conferences and workshops		1,188	-	1,188	6,746
Awareness, communication and stakeholder engagement		699	2,400	3,099	10,273
<b>Total</b>		<u>1,887</u>	<u>2,400</u>	<u>4,287</u>	<u>17,019</u>
<b>NET INCOME/(EXPENDITURE)</b>		<u>2,113</u>	<u>-</u>	<u>2,113</u>	<u>(6,253)</u>
<b>RECONCILIATION OF FUNDS</b>					
As previously reported		1,359	-	1,359	10,812
Prior year adjustment	11	3,200	-	3,200	-
<b>As Restated</b>		<u>4,559</u>	<u>-</u>	<u>4,559</u>	<u>10,812</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>6,672</u></u>	<u><u>-</u></u>	<u><u>6,672</u></u>	<u><u>4,559</u></u>

**CONTINUING OPERATIONS**

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements



**CILIOPATHY ALLIANCE  
(A COMPANY LIMITED BY GUARANTEE)**

**BALANCE SHEET  
AT 31 MARCH 2016**

	Notes	Unrestricted fund £	Restricted fund £	2016 Total funds £	2015 Total funds as restated £
<b>CURRENT ASSETS</b>					
Cash at bank		7,622	-	7,622	9,768
<b>CREDITORS</b>					
Amounts falling due within one year	12	(950)	-	(950)	(5,209)
<b>NET CURRENT ASSETS</b>		<u>6,672</u>	<u>-</u>	<u>6,672</u>	<u>4,559</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		6,672	-	6,672	4,559
<b>NET ASSETS</b>		<u>6,672</u>	<u>-</u>	<u>6,672</u>	<u>4,559</u>
<b>FUNDS</b>					
Unrestricted funds	13			6,672	4,559
Restricted funds				-	-
<b>TOTAL FUNDS</b>				<u>6,672</u>	<u>4,559</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2016.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2016 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.

The financial statements were approved by the Board of Trustees on 7 December 2016 and were signed on its behalf by:

*David D Miller*

.....  
Dr D D Miller -Trustee

The notes form part of these financial statements

**CILIOPATHY ALLIANCE  
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2016**

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**1. GENERAL INFORMATION**

Ciliopathy Alliance is a company limited by guarantee and has no share capital. It is incorporated in England and Wales and its registered office and principal address is 91 Royal College Street, London NW1 0SE.

The principal activity of the company is disclosed in the Report of the Trustees.

**2. 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.

The trustees consider it appropriate to adopt the going concern basis of accounting in preparing the annual financial statements. Sufficient reserves and ongoing voluntary income are considered sufficient to meet the financial commitments for the foreseeable future.

The trustees also consider that there are no key assumptions or estimates that need separate disclosure.

The presentational currency for the financial statements is £ sterling.

**Reconciliation with previously Generally Accepted Accounting Practice**

This is the first year the financial statements have been prepared in accordance with the above financial reporting standard (FRS). The transition date to the new standard was 1 April 2014.

In preparing the financial statements, the trustees are required to implement transitional rules which require the new FRS be adopted for the comparative period, that is for the year to 31 March 2015 and therefore commences with the opening balance sheet at 1 April 2014.

The comparative figures have therefore been presented on the basis that the new FRS had been adopted for that period.

Following adoption of the new FRS and the possible effect on the charitable company's accounting policies, there are no reported effects on transition to either total funds or net income/expenditure. Consequently no reconciliation of funds at 1 April 2014 and 31 March 2015 and of its income and expenditure for the year ended 31 March 2015 are required.

The only change to the comparative figures relates to the Statement of Financial Activities where governance costs of £7,111 have been reanalysed to be included within charitable activities.

The restatement of the comparatives relates to a prior year adjustment detailed at note 11.

**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.

Donations and gifts are brought into account when received.

Grants received in relation to charitable activities, where entitlement is not conditional on the delivery of a specific performance, are recognised when the charity becomes unconditionally entitled to the grant. Where grants are related to performance and specific deliverables, these are accounted for as the charity earns the right to consideration.

**CILIOPATHY ALLIANCE  
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MARCH 2016**

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**2. ACCOUNTING POLICIES - continued**

**Expenditure**

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.

Expenditure on charitable activities comprise costs that can be allocated directly to such activities (termed direct costs) and those costs of an indirect nature necessary to support them (termed support costs).

Included under support costs are governance costs. Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include costs linked to the management of the charity and the accountants fees.

Support costs (including governance costs) have been allocated to expenditure on charitable activities.

**Allocation and apportionment of costs**

All costs are allocated between expenditure categories of 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 as follows:

**Postage and stationary - usage**

Administration and secretariat fees - on a time basis

Website hosting fee - pro rata based on deemed benefit

Governance costs are allocated in accordance with note 7.

**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.

**Irrecoverable vat**

Irrecoverable element of VAT is included with the item of expense to which it relates.

**Debtors**

Trade debtors are recognised at the amount due net of any trade discounts. Prepayments are valued at the amount prepaid, net of any trade discounts due.

**Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

**Financial instruments**

The company has financial assets and financial liabilities only 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.

**CILIOPATHY ALLIANCE  
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MARCH 2016**

**3. DONATIONS AND LEGACIES**

	2016	2015 as restated
	£	£
Donations	4,000	1,765
Grants	2,400	7,000
	<u>6,400</u>	<u>8,765</u>

Grants received, included in the above, are as follows:

	2016	2015 as restated
	£	£
Capacity building grant	<u>2,400</u>	<u>7,000</u>

A grant of £9,400 was received in the previous financial period in connection with developing a 3 year work plan to promote the activities of the charity.

Of this amount, £7,000 was recognised as income in 2015 with the balance of £2,400 carried forward to the current year. All works in relation to the grant have been completed in the period and therefore the balance of the grant monies have been recognised as income for the year.

**4. INCOME FROM CHARITABLE ACTIVITIES**

	2016 Total activities	2015 Total activities as restated
	£	£
Charitable activities	<u>-</u>	<u>2,000</u>

The main purpose of the charity is to promote, support and stimulate the sharing of knowledge and understanding of ciliopathies, nationally and transnationally. To achieve this the charity organises conferences, workshops and where requested undertake project based activities.

**5. OTHER INCOME**

	2016	2015 as restated
	£	£
Bank interest receivable	<u>-</u>	<u>1</u>

**6. CHARITABLE ACTIVITIES COSTS**

	Direct costs	Support costs (See note 7)	Totals
	£	£	£
Conferences and workshops	490	698	1,188
Awareness, communication and stakeholder engagement	-	3,099	3,099
	<u>490</u>	<u>3,797</u>	<u>4,287</u>

**CILIOPATHY ALLIANCE  
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MARCH 2016**

**7. SUPPORT COSTS**

	Management £	Information technology £	Governance costs £	Totals £
Conferences and workshops	32	90	576	698
Awareness, communication and stakeholder engagement	32	90	2,977	3,099
	<u>64</u>	<u>180</u>	<u>3,553</u>	<u>3,797</u>

Support costs, included in the above, are as follows:

**Management**

			2016	2015
	Conferences and workshops	Awareness, communication and stakeholder engagement	Total activities	Total activities as restated
	£	£	£	£
Postage and stationery	32	32	64	198
Administration and secretariat fees	-	-	-	4,900
	<u>32</u>	<u>32</u>	<u>64</u>	<u>5,098</u>

**Information technology**

			2016	2015
	Conferences and workshops	Awareness, communication and stakeholder engagement	Total activities	Total activities as restated
	£	£	£	£
Website hosting fee	90	90	180	180
	<u>90</u>	<u>90</u>	<u>180</u>	<u>180</u>

**Governance costs**

			2016	2015
	Conferences and workshops	Awareness, communication and stakeholder engagement	Total activities	Total activities as restated
	£	£	£	£
Trustees' expenses	95	95	190	323
Accountancy fees	475	475	950	950
Companies house fees	6	7	13	13
Strategic planning fees	-	2,400	2,400	7,000
	<u>576</u>	<u>2,977</u>	<u>3,553</u>	<u>8,286</u>

**CILIOPATHY ALLIANCE  
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MARCH 2016**

**8. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2016 nor for the year ended 31 March 2015.

**Trustees' expenses**

	2016	2015 as restated
	£	£
Trustees' expenses	190	323
	<u>          </u>	<u>          </u>

There was one trustee to whom expenses were paid. These relate to reimbursed travel expenses for attending meetings of the trustees.

**9. STAFF COSTS**

There were no staff costs for the year ended 31 March 2016 nor for the year ended 31 March 2015.

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

	Unrestricted fund	Restricted fund	Total funds as restated
	£	£	£
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	1,765	7,000	8,765
<b>Charitable activities</b>			
Conferences and workshops	-	2,000	2,000
Other income	1	-	1
<b>Total</b>	<u>1,766</u>	<u>9,000</u>	<u>10,766</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Conferences and workshops	2,246	4,500	6,746
Awareness, communication and stakeholder engagement	1,403	8,870	10,273
<b>Total</b>	<u>3,649</u>	<u>13,370</u>	<u>17,019</u>
<b>NET INCOME/(EXPENDITURE)</b>	<u>(1,883)</u>	<u>(4,370)</u>	<u>(6,253)</u>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	6,442	4,370	10,812
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>4,559</u>	<u>-</u>	<u>4,559</u>

**CILIOPATHY ALLIANCE  
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MARCH 2016**

**11. PRIOR YEAR ADJUSTMENT**

A prior period error arose in relation to the quantification of deferred income for the previous financial period. A grant of £9,400 was received of which £3,800 was recognised as income. This being by reference to costs incurred to the balance sheet date in performance of the grant. A figure of £5,600 was carried forward as deferred income.

From a subsequent review of costs incurred in the previous accounting period, additional costs of £3,200 were identified as relating to performance of the grant. These costs were previously identified within administration and secretariat fees - unrestricted funds.

The figure for deferred income should have amounted to £2,400.

The comparative figures have been restated. In terms of the Statement of Financial activities, as follows:

Grant income has been increased by £3,200 from £5,565 to £8,765;  
A reallocation of expenses from unrestricted to restricted funds of £3,200; and  
Unrestricted funds as at 31 March 2015 increased by £3,200 from £1,359 to £4,559.

In terms of the balance sheet, as follows:

Creditors amounts falling due within one year have fallen by £3,200 from £8,409 to £5,209;  
Unrestricted funds have increased by £3,200 from £1,359 to £4,559; and  
Net assets and net funds have increased by £3,200 from £1,359 to £4,559.

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

	2016	2015 as restated
	£	£
Accruals and deferred income	950	5,209
	<u>950</u>	<u>5,209</u>

Included in 'accruals and deferred income' is deferred income of £nil (2015 restated: £2,400).

**13. MOVEMENT IN FUNDS**

	At 1/4/15 £	Prior year adjustment £	Net movement in funds £	At 31/3/16 £
<b>Unrestricted funds</b>				
General fund	1,359	3,200	2,113	6,672
	<u>1,359</u>	<u>3,200</u>	<u>2,113</u>	<u>6,672</u>
<b>TOTAL FUNDS</b>	<u>1,359</u>	<u>3,200</u>	<u>2,113</u>	<u>6,672</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	4,000	(1,887)	2,113
<b>Restricted funds</b>			
Restricted fund	2,400	(2,400)	-
	<u>6,400</u>	<u>(4,287)</u>	<u>2,113</u>
<b>TOTAL FUNDS</b>	<u>6,400</u>	<u>(4,287)</u>	<u>2,113</u>

**CILIOPATHY ALLIANCE  
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MARCH 2016**

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**14. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2016.

**15. PURPOSE OF RESTRICTED FUNDS**

The restricted fund represents deferred income arising in the previous period in relation to a 3 year work plan. All work in relation to the grant has been completed in the year and the charity has become unconditionally entitled to the monies.

**16. FIRST YEAR ADOPTION**

**Transitional relief**

The charity has not needed to take advantage of any transitional reliefs available under FRS 102.



**CILIOPATHY ALLIANCE  
(A COMPANY LIMITED BY GUARANTEE)**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2016**

	2016	2015
	£	as restated £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	4,000	1,765
Grants	2,400	7,000
	6,400	8,765
<b>Charitable activities</b>		
Charitable activities	-	2,000
<b>Other income</b>		
Bank interest receivable	-	1
	6,400	10,766
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Conferences and workshops	490	3,353
Awareness, communication and stakeholder engagement	-	102
	490	3,455
<b>Support costs</b>		
<b>Management</b>		
Postage and stationery	64	198
Administration and secretariat fees	-	4,900
	64	5,098
<b>Information technology</b>		
Website hosting fee	180	180
<b>Governance costs</b>		
Trustees' expenses	190	323
Accountancy fees	950	950
Companies house fees	13	13
Strategic planning fees	2,400	7,000
	3,553	8,286
<b>Total resources expended</b>	4,287	17,019
<b>Net income/(expenditure)</b>	2,113	(6,253)

This page does not form part of the statutory financial statements