Rare Diseases Ireland
Carmichael House
North Brunswick Street
Dublin 7

DATE:

McCloskey & Co
Chartered Accountants
Workhub
51 Bracken Road
Sandyford Business Park
Dublin 18
D18 CV48

RE: Rare Diseases Ireland
Audit year ended 31 December 2025

Dear Sirs,

This representation letter is provided in connection with your audit of the financial statements of Rare Diseases Ireland for the year ended 31 December 2025 for the purpose of expressing an opinion as to whether the financial statements give a true and fair view of the state of affairs of the company as at 31 December 2025 and of its results for the period then ended in accordance with the Companies Act 2014 and with accounting standards generally accepted in Ireland, including FRS 102 the Financial Reporting Standard Applicable in the UK and Ireland.

We acknowledge as Directors/Trustees our responsibilities under the Companies Act 2014 for maintaining proper accounting records and preparing financial statements which give a true and fair view and making accurate representations to you.

We confirm, to the best of our knowledge and belief and having made appropriate enquiries of other Directors/Trustees and officials of the company, the following representations:

- **Accounting records and information**

We confirm our responsibility:

a. For the preparation and fair presentation of the financial statements in accordance with Companies Act 2014 and accounting standards issued by the Financial Reporting Council including FRS 102, The Financial Reporting Standard applicable in the UK and Ireland (Generally Accepted Accounting Practice in Ireland);
b. For such internal controls as is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error; and
c. To provide the auditor with:

i. Access to all information of which we are aware that is relevant to the preparation of the financial statements such as records, documentation and other matters;
ii. Additional information that you have requested from us for the purpose of the audit; and
iii. Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.

We confirm that we have secured compliance with the charity's/company's obligation to maintain proper accounting records by the use of appropriate systems and procedures and by the employment of competent persons and that the company has kept proper books of account throughout the year.

In this regard, we confirm that we have fulfilled our responsibility for the preparation of the financial statements in accordance with the applicable financial reporting framework, including where relevant their fair presentation, as set out in the terms of the audit engagement.

All transactions have been recorded in the accounting records and are reflected in the financial statements.

All the accounting records have been made available to you for the purpose of your audit and all other records and related information which might affect the truth and fairness of, or necessary disclosure in, the financial statements, including details of all bank accounts, minutes of directors'/trustees, shareholders' and relevant management meetings, have been made available to you and no such information has been withheld. All information which we consider important and relevant to the financial statements and your audit of them has been brought to your attention.

- **Accounting policies**
  We confirm that we have reviewed the company's accounting policies and estimation techniques and, having regard to the possible alternative policies and techniques, the accounting policies and estimation techniques selected for use in the preparation of the financial statements are the most appropriate to give a true and fair view of the company's particular circumstances, as required by FRS 102.

- **Accounting estimates**
  We confirm that the significant judgements and key sources of estimation uncertainty and the assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.

- **Revenue recognition**
  We confirm that the recognition of revenue from sales of goods and services and other sources, reflects the substance of all relevant contracts and arrangements with customers and other parties. Accordingly, revenue has been recognised only to the extent that all significant risks and rewards of ownership have been transferred to third parties.

  All unrestricted income and donations are included in the financial statements on the basis of amounts received during the year.

Donations in kind are included at their estimated value to the foundation in both revenue and expenditure in the year of receipt.

Grants received to fund capital expenditure are deferred and amortised to income over the estimated useful lives of the related fixed assets. Grants and assistance to fund non-capital expenditure are credited to income and expenditure in the period in which the related expenditure is incurred.

- **Related Party Transactions**
  There were no other related party transactions during the year ended 31 December 2025.

  They are not aware of any other matters which require to be disclosed under S.33 of FRS 102 or other requirements including Companies Act 2014.

- **Transactions with Directors/Trustees (Or persons connected with them)/Directors/Trustees remuneration**
  The Directors/Trustees confirm that no transactions, arrangements or agreements were made or entered into by the company for persons who at any time during the period were Directors/Trustees or officers of the charity/company, or persons connected with them.

  We also confirm Directors/Trustees' remuneration as disclosed is nil.

- **Compliance with law and regulation**
  We confirm that, we are not aware of any actual or potential material non-compliance with those laws and regulations which provide a legal framework within which the charitable company conducts its business and which are central to the charity's/company's ability to conduct its business and hence to the results and financial position to be disclosed in the financial statements for the year ended 31 December 2015, together with the actual or contingent consequences which may arise therefrom.

  We are not aware of any instances of actual or potential breaches of, or non-compliance with laws and regulations, including the Companies Acts and the Taxes Acts, that are central to the company's ability to conduct its business or that could have a material effect on the financial statements.

- **Assets**
  The charitable company has satisfactory title to all assets and there are no liens or encumbrances on the charity's assets, except for those that are disclosed in the notes to the financial statements

  We are satisfied that the current assets in the balance sheet are expected to realise, in the ordinary course of business, no less than the net book amounts at which they are stated.

- **Contractual Arrangements**
  All contractual arrangements entered into by the charity/company with third parties have been properly reflected in the accounting records or, where material (or potentially material) to the financial statements, have been disclosed to you.

The charity/company has complied with its obligations under contractual agreements where non-compliance could have a material effect on the financial statements.

There are no other agreements not in the ordinary course of business.

- **Liabilities**
  Full provision has been made for all liabilities at the balance sheet date including guarantees, commitments and contingencies where the items are expected to result in significant loss. Contingent liabilities, where in our opinion provision is not required, have been appropriately disclosed in the financial statements.

  We are not aware of any pending or threatened litigation, proceedings, hearing or claims negotiation, which may result in significant loss to the company

  All guarantees and commitments given to third parties, including oral guarantees and commitments made on behalf of an affiliate, director, officer or any other third party have been disclosed where appropriate in the financial statements.

- **Retirement benefits (where applicable)**
  All retirement benefits that the charity/company is committed to providing, including any arrangements that are statutory, contractual or implicit in the charity's/company's actions, wherever they arise, whether funded or unfunded, approved or unapproved, have been identified and properly accounted for and/or disclosed.

- **Grants and donations**
  All grants, donations and other income, the receipt of which is subject to specific terms or conditions, have been notified to you. There have been no breaches or conditions in the application of such income.

- **Unusual transactions**
  No transactions which had the primary objective of altering the appearance of the accounts have been entered into during the period.

- **Depreciation and impairment (where applicable)**
  We are satisfied that the useful lives by reference to which depreciation has been calculated are appropriate. We confirm that an impairment review has been carried out and that there has been no impairment of fixed assets above the amount depreciated in the current period.

- **Going concern**
  The financial statements have been prepared on the going concern basis. Having considered the company's trading performance since the year end, its profit and cash flow budgets / forecasts and its future business plans, we confirm that we have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future.

- **Fraud and error**
  We acknowledge our responsibility for the implementation and operations of accounting and internal control systems that are also designed to prevent and detect fraud and error. We have disclosed to you all significant facts relating to any frauds or suspected frauds known to management that may have affected the entity. We have

disclosed to you the results of our assessment of the risk that the accounts may be materially misstated as a result of fraud.

We are not aware of any irregularities, or allegations of irregularities, including fraud, involving management or employees who have a significant role in the accounting and internal control systems, or that could have a material effect on the financial statements.

- **Unadjusted audit differences**
  We confirm that the financial statements have no unadjusted misstatements that are considered to be, both individually and in aggregate, material to the truth and fairness of the financial statements either taken as a whole or in connection with the ability to assess the performance and the financial position of the charity/company.

- **Events after the balance sheet date**
  There have been no significant events affecting the charity since the year end.

- **Statement of Relevant Information**
  We confirm our compliance with the requirements of Section 330 of the Companies Act 2014. We acknowledge that Section 330 requires that we as the directors of the company make a statement in the directors report that each of the persons who are directors of the company at the time of the report, that in so far as they are aware there is no relevant audit information of which the company's statutory auditors are unaware and the directors have taken all steps that he or she out to have taken as a director in order to make himself or herself aware of any relevant audit information and to establish that the company's statutory auditors are aware of that information.

- **Non-Exchange Transactions**
  We confirm that any donated cash, services, goods or legacies received through a non-exchange transaction, have been measured using fair value as the basis for cost on the date of acquisition in accordance with the requirements of S.13.5A of FRS 102 and Section 34 PBE of FRS 102. Where it has not been practicable to estimate the value of the resource with sufficient reliability the income relating to non-exchange transactions has been recognised when the resource was sold.

This letter was tabled at the meeting of the Board of Directors/Trustees on ……

Yours faithfully,

_____ _____

Director/Trustee **Director/Trustee**