

Imperial Grand Black Chapter of the British Commonwealth

Northern Ireland · Charity number 100741

Details

Known as Royal Black Institution

Status Received

Registered 2015-11-25

Register [View on the Charity Commission for Northern Ireland register](#)

Contact

Address 45-47 Main Street
Loughgall
County Armagh
BT61 8hz
BT61 8HZ

Phone 02838891362

Email info@royalblack.org

Website www.royalblack.org

Activities

Purposes: The Objects are to: 2.1. Promote and spread the Reformed Christian faith in accordance with the Holy Scriptures, the rule of our faith and practice. This is to be undertaken through engagement with our members and the general public, expressing the precepts of the Reformed Christian faith and the advantages that may be derived for society from the adoption of a Biblical moral framework which encourages people to be good citizens, including but not limited to: (a) Holding a service of public worship at our public processions and on a regular and frequent basis; (b) studying the Holy Scriptures to increase knowledge of the Reformed faith in order to understand the Christian Faith, to demonstrate its relevance in today's society and to extend its influence and development throughout the world; and (c) to engage in and support the work of evangelism in sharing the Gospel of Jesus Christ and the message of the Cross. 2.2. Encourage and collaborate to develop social and responsible citizenship in order to maintain and enhance greater and higher standards of Justice, Truth, Honesty and Integrity in both private and public life, including but not limited to: (a) promoting Christian and charitable outreach both at home and abroad, allowing members the opportunity to demonstrate their personal faith in Jesus Christ, their commitment to regular Christian worship and all aspects of charitable living; (b) encouraging voluntary and community activity in wider society; and (c) providing practical, emotional and spiritual support to members and the wider community. 2.3 Promote culture and heritage which enshrines civil and religious liberty for all, through processions, re-enactments and promotion of musical tradition and exhibitions.

What the charity does: The advancement of religion, The advancement of citizenship or community development, The advancement of the arts, culture, heritage or science

How the charity works: Education/training, General charitable purposes, Grant making, Heritage/historical, Medical/health/sickness, Overseas aid/famine relief, Religious activities, Volunteer development, Welfare/benevolent

Who the charity helps: General public, Men, Older people, Overseas/developing countries, Voluntary and community sector, Volunteers, Women, Youth (14-25 year olds)

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£1,884,432	£1,709,415	£-196,382	3

Trustees

Name	Role	Appointed
Mr Brian Kerr		
Mr Colin Whiteside		
Mr David Hall		
Mr David Livingstone		
Mr David Morton		
Mr Henry Dunbar		
Mr Ian Mcafferty		
Mr Ivan Houston		
Mr John Davies		
Mr John Hall Mbe		
Mr John Morrow		
Mr Reginald Chadwick		
Mr Richard Emerson		
Mr Robert Dane		
Rev John Noble		
Rev William Anderson		

Imperial Grand Black Chapter of the British Commonwealth

Northern Ireland - Charity number 100741

Accounts

Imperial Grand Black Chapter of the British Commonwealth

(Charity Commission Northern Ireland Number: NIC 100741)

**Annual Report
for the year ended 31 December 2024**

**Noel Conn & Company
Chartered Accountants
and Auditors**

Imperial Grand Black Chapter of the British Commonwealth

Accounts for the year ended 31 December 2024

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Trustees and Other Information

The list of Trustees at the 31 December 2023 was as follows:

Trustees

Rev William Anderson
Mr John David Livingstone
Mr Robert Dane
Mr Ian McCafferty
Mr Brian Kerr
Rev John Noble
Mr Ivan Houston
Mr John Davis
Mr John Morrow
Mr David Morton
Mr Colin Whiteside
Mr Reginald Chadwick
Mr John Hall MBE
Mr David Hall
Mr Henry Dunbar
Mr Richard Emerson

Contact Details

45/47 Main Street
Loughgall
Armagh
BT61 8HZ

Telephone: 028 38891362
Website: www.royalblack.org
Email: info@royalblack.org

Registered Auditors

Noel Conn and Company
7 Seven Houses
English Street
Armagh
BT61 7LA

Bankers

Ulster Bank
Market Street
Lurgan
BT66 6AP

Charity Commission Northern Ireland Number

NIC 100741

Trustees report for the year ended 31 December 2024

The Trustees present their report under the Charities SORP in accordance with FRS 100 – 105 and the audited financial statements for the year ended 31 December 2024 also prepared in accordance with the Statement of Recommended Practice.

Structure, governance and management

The charity is an unincorporated body and is registered as a charity for tax purposes with HM Revenue and Customs. The trustees of the charity have responsibility for the overall governance of the charity. This includes ensuring the charity is carrying out its purposes for the public benefit, complying with the charity's governing document and the law and managing the charity's resources responsibly. The charity is recognised as a charity under the Charity Commission for Northern Ireland as at the date of registration being 25 November 2015.

Aims and Objectives

Our organisation has been in existence since 1797. Today it exists to: -

- Promote and spread the Reformed Christian faith through engagement with our members and the general public, expressing the precepts of the Reformed Christian Faith and the advantages that may be derived for society from the adoption of a Biblical moral framework which encourages people to be good citizens.
- Encourage and collaborate to develop social and responsible citizenship in order to maintain, and enhance greater and higher standards of Justice, Truth, Honesty, and Integrity in both private and public life.
- Promote culture and heritage associated with the Protestant Reformation and the Glorious Revolution of 1688 which enshrined civil and religious liberty for all.

Public Benefit

Members are encouraged to be volunteers not only in a range of roles within the charity such as treasurer, secretary, leaders within the organisation, but to use their skills and talents to serve the wider community. This not only helps society but develops members by encouraging them and stretching them out of their comfort zone thereby widening their skills base. Our exhibitions, processions, banners, and services all help share our culture and heritage with society and in doing so we help to break down some of the barriers that may have grown up out of misconceptions. This helps to create a society which is much more at ease with itself and its past.

Achievements and Performance

The year 2024 was a year of continued development for the organisation. Visitor numbers to our exhibition have been growing steadily and our facilities continued to be used by our members to hold special meetings as well as other organisations making use of our extensive facilities.

Achievements for the year 2024 also include: -

- Updated Constitution was agreed and adopted on 29th June 2024
- New Board of Trustees was appointed at the AGM held on 24th Oct 2024
- Improved communication using our membership database

Financial Review and Reserves

The trustees are pleased to report that the charity remains in a good financial position. The principal sources of income continue to be from gifts, donations, and subscriptions. The financial statements show a net income for the year of £175,017. We still await permission from the Charities Commission to make payments against the provision £99,055 set aside in our 2023 Annual Accounts.

Plans for the Future

The charity also plans during 2025 to undertake the following: -

- Ongoing review and update of Policies
- Ongoing research under the Operation Hope Project for the delivery of Religious and Health Guidance to members and stakeholders.
- Investigate the possibility for a new full-time role to provide improved communication through our membership database as well as expanding our charitable activities while ensuring the maximum use is made of our exhibition space within our new headquarters.
- Explore partnering with another charity for our biennial charity appeal

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' Annual Report and the Financial Statements in accordance with the applicable law and United Kingdom Accounting Standards. The law applicable to charities in Northern Ireland requires the trustees to prepare financial statements for each financial year. Under that law the trustees have prepared the financial statements in accordance with Generally

Accepted Accounting Practice in the United Kingdom (accounting standards issued by the Financial Reporting Council in the UK, including Charities SORP (FRS 102). Accounting and Reporting by Charities: Statements of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and promulgated by the Institute of Chartered Accountants in the United Kingdom and United Kingdom Law).

Under that law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of the affairs of the charity and of the statement of financial activities of the charity for that period. In preparing these financial statements, the trustees are required to: -

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP
- make judgements and estimates that are reasonable and prudent;
- state whether the application of accounting standards have been followed, subject to any material departures disclosed and explained in the Financial Statements;
- prepare the Financial Statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008 and the Charity (Accounts and Reports) Regulations (Northern Ireland) 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Statement as to disclosure to our auditors in so far as the trustees are aware at the time of approving our trustees' annual report: -

- the auditor will conduct an audit in accordance with Auditing Standards issues by the Auditing Practises Board
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the organisation's auditors are aware of that information.

Auditors

A resolution to re-appoint the Auditors, Noel Conn & Company, will be proposed at the Annual General Meeting.
By Order of the board

Imperial Grand Black Chapter of the British Commonwealth

Conclusion

This report will form part of the reporting to the Charities Commission NI when the accounts have been agreed at the Annual General Meeting.

Rev William Anderson
Chair of the Board of Trustees

By order of the Trustees

Ken Houston.
Trustee

07/10/2025
Date

J. Rowle
Trustee

07.10.25
Date

Independent Auditor's report for the year ended 31 December 2024

Opinion

We have audited the financial statements of the Imperial Grand Black Chapter of the British Commonwealth as set out on pages 13 - 20 for the year ended 31 December 2024, which comprise of the Statement of Financial Activities, The Statement of Financial Position, and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity as at the 31 December 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act (Northern Ireland) 2008.

Basis for our opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the audit of the financial statements* section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRS's Ethical Standard, and we have fulfilled our ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Independent Auditors report for the year ended 31 December 2024 (Continued)

Matters on which we are required to report by exception:

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 65(2) of the Charities Act (Northern Ireland) 2008 and report in accordance with regulations made under section 66 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decision of users taken on the basis of these financial statements.

Independent Auditors report for the year ended 31 December 2024 (Continued)

Extent to which the audit was considered capable of detecting irregularities, including fraud

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

In identifying and assessing potential risks of material misstatement in respect of irregularities, including fraud and non-compliances with laws and regulation, we considered the following:

- The nature of the industry and sector, control environment and business performance, including the charity's remuneration policies for trustees, bonus levels and performance targets, if any;
- Results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- Any matters we identified having obtained and reviewed the charity's documentation of their policies and procedures relating to:
 - Identifying, evaluating and complying with laws and regulations and whether they are aware of any instance of non-compliance;
 - Detecting and responding to the risks of fraud and whether they have knowledge of any actual suspected or alleged fraud; and
 - The internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
- The matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and potential indications of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the Charity for fraud and identified the greatest potential for fraud in income recognition and payment authorisations. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks that the charity operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015, and local tax legislation.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the charity's ability to operate or to avoid a material penalty.

Independent Auditors report for the year ended 31 December 2024 (Continued)

Audit response to risks identified

Our procedures to respond to the risks identified included the following:

- Reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- Enquiring of management concerning actual and potential litigation and claims;
- Performing analytical procedures to identify and unusual or unexpected relationships that may indicate risks of material misstatements due to fraud;
- Reading minutes of meetings of those charged with governance and reviewing correspondence with tax authorities; and
- In addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. In addition, as with any audit, there remains a higher risk of non-detection of irregularities, as they may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Independent Auditors report for the year ended 31 December 2024 (Continued)

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Noel Conn FCA (Senior Statutory Auditor)
For and on behalf of Noel Conn & Company, Statutory Auditor
7 Seven Houses
Upper English Street
Armagh
BT61 7LA

14-10-25
Date

Statement of Financial Activities for the year ended 31 December 2024

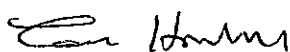
	Notes	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
<u>Incoming Resources:</u>					
Voluntary income					
Gifts/Subscription Income		76,917	-	76,917	75,992
Branch Income		-	1,666,712	1,666,712	1,604,015
Designated Charity Collection		-	-	-	-
Gift Aid Income		93,010	-	93,010	77,482
Other income	2	14,074	-	14,074	95,513
Activities to Generate Funds					
Sale of calendars/cards etc		29,901	-	29,901	22,978
Investment and Other Income					
Interest Received		3,026	-	3,026	2,149
Hire of Hall		792	-	792	1,237
Legacies		-	-	-	-
Total Incoming Resources		217,720	1,666,712	1,884,432	1,879,366
<u>Resources Expended:</u>					
Charitable Activities					
Designated Charity Payments	3	-	-	-	-
Other Charitable Donations	4	2,900	-	2,900	6,200
Branch Expenses		-	1,525,994	1,525,994	1,488,953
Administration Costs		70,362	-	70,362	79,763
Headquarter Expenses	5	20,507	-	20,507	21,814
Purchase of calendars/cards etc		15,557	-	15,557	11,101
Contributions to Local Units		51,617	-	51,617	54,237
Other Costs	6	22,479	-	22,479	117,665
Total Resources Expended		183,422	1,525,994	1,709,415	1,779,733
Net Income/Expenditure for the year	11	34,299	140,718	175,017	99,633
Provision for IL Conference USA Costs	16	-	-	-	(99,055)
Gross Transfers between funds		-	-	-	-
Net Income/Expenditure for the year		34,299	140,718	175,017	578
Transfers in/(out) of Reserves		-	(8,838)	(8,838)	163,623
Reconciliation of Funds					
Total funds brought forward	10	1,021,806	2,223,141	3,244,947	3,080,746
Total Funds to Carry Forward		1,056,105	2,355,021	3,411,126	3,244,947

Imperial Grand Black Chapter of the British Commonwealth


Statement of Financial Position as at 31 December 2024

Employment of Capital	Notes	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Fixed Assets					
Tangible Assets	7	958,280	-	958,280	959,440
Current Assets					
Stock		13,673	-	13,673	12,362
Debtors and Prepayments	8	41,175	50,629	91,804	82,592
Branch Assets		-	2,308,064	2,308,064	2,176,184
Cash at Bank and in Hand		150,166	85,521	235,687	191,487
		<u>205,014</u>	<u>2,444,214</u>	<u>2,649,228</u>	<u>2,462,625</u>
Current Liabilities					
Creditors: Amounts falling due in one year	9	107,189	89,193	196,382	177,118
		<u>107,189</u>	<u>89,193</u>	<u>196,382</u>	<u>177,118</u>
Net Current Assets		97,825	2,355,021	2,452,846	2,285,507
Total Assets Less Current Liabilities		<u>1,056,105</u>	<u>2,355,021</u>	<u>3,411,126</u>	<u>3,244,947</u>
Funds					
Unrestricted Funds	10			1,056,105	1,021,806
Restricted Funds - Imperial	10			46,957	46,957
Restricted Funds - Branches	10			2,308,064	2,176,184
				<u>3,411,126</u>	<u>3,244,947</u>

We approve these accounts on behalf of the Trustees and confirm that we have made available all relevant records and information required for their preparation


Trustee

07/10/2025
Date


Trustee

7.10.25
Date

The notes on pages 15 - 20 form part of these accounts.

Notes to the accounts for the year ended 31 December 2024

1 Principal accounting policies

The financial statements have been prepared in accordance with applicable Accounting Standards in the United Kingdom and the Charities Act (Northern Ireland) 2008. A summary of the more important accounting policies, which have been applied consistently, is set out below.

Basis of accounting

The financial statements are prepared in accordance with the historical cost convention modified by the revaluation of certain fixed assets.

Taxation

The charity is exempt from tax on its charitable activities.

Restricted Funds

Restricted funds are accounted for in accordance with the particular terms of trust arising from the express or implied wishes of the donors in so far as these are intended to be binding on the charity. Where such wishes are not intended to be binding, they are taken into account and recognised in appropriately designated funds.

Unrestricted Free Reserves

Free Reserves represent amount which are expendable at the discretion of the trustees in furtherance of the objectives of the charity and which have not been designated for any other purpose. Such funds may be held in order to finance working capital or capital expenditure.

Incoming Resources

Voluntary income or capital is included in the Statement of Financial Activities when the charity is legally entitled to it, its financial value can be quantified with reasonable certainty and there is reasonable certainty of its ultimate receipt. Entitlement to legacies is considered established when the charity has been notified of a distribution to be made by the executors. Income received in advance of due performance under a contract is accounted for as deferred income until earned. Grants for activities are recognised as income when the related conditions for legal entitlement have been met. All other income is accounted for on an accrual basis.

Resources Expended

All resources expended are accounted for on an accrual basis. Charitable activities include costs of services and grants, support costs and depreciation on related assets. Costs of generating funds similarly include fundraising activities. Non –staff costs not attributed to one category of activity are allocated or apportioned pro-rat to the staffing of the relevant service. Finance, HR and administrative staff costs are directly attributable to individual activities by objective. Governance costs are those associated with constitutional and statutory requirements.

Tangible fixed assets

Depreciation has been provided in the accounts as follows:

Fixture and Fittings	10%	Reducing Balance Basis
Computer Equipment	25%	Reducing Balance Basis

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Stock

Stock is valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Foreign Currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate at the date of transaction. Exchange rate differences are taken into account in arriving at the operating result.

2 Other Income

	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £	Total 2023 £
Conference and Committee Collections	3,846	-	3,846	94,727
New Headquarter Donations	9,127	-	9,127	125
Postage	1,101	-	1,101	661
	<u>14,074</u>	<u>-</u>	<u>14,074</u>	<u>95,513</u>

3 Designated Charity Payments

	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £	Total 2023 £
Designated Charity Donation	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

The Imperial Grand Black Chapter of the British Commonwealth normally support one or more designated charities on a Bi-annual basis. The next such payment is due in 2025.

4 Other Charitable Donations

	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £	Total 2023 £
Ministry Bursaries	1,800	-	1,800	3,000
Donation to Terrance Row Presbyterian	500	-	500	-
Donation to Leukemia and Lymphoma NI	-	-	-	200
Donation to Alkrington and Providence URC	500	-	500	-
Zaachaeus Outreach Project	-	-	-	3,000
Donation to Ancre Somme	100	-	100	-
	<u>2,900</u>	<u>-</u>	<u>2,900</u>	<u>6,200</u>

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5 Headquarter Expenses

	Unrestricted	Restricted	Total	Total
	2024	2024	2024	2023
	£	£	£	£
Insurance	14,409	-	14,409	13,346
Rates	(2,788)	-	(2,788)	-
Heat and Light	6,297	-	6,297	6,481
Cleaning of Premises	852	-	852	263
Repairs	1,737	-	1,737	1,724
	<u>20,507</u>	<u>-</u>	<u>20,507</u>	<u>21,814</u>

6 Other Costs

	Unrestricted	Restricted	Total	Total
	2024	2024	2024	2023
	£	£	£	£
Bank Charges	238	-	238	309
Card Machine Fees	307	-	307	1,853
Travel Costs	9,675	-	9,675	4,815
Catering	355	-	355	505
Hire of Halls	-	-	-	45
Conference and Committee Costs	10,929	-	10,929	109,148
Miscellaneous Expenses	975	-	975	990
	<u>22,479</u>	<u>-</u>	<u>22,479</u>	<u>117,665</u>

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7 Tangible Assets

	Property	Fixtures and Furniture	Computer Equipment	Total
Cost	£	£	£	£
At 1 January 2024	914,072	51,042	7,783	972,897
Additions	-	4,423	-	4,423
Disposals	-	-	-	-
At 31 December 2024	<u>914,072</u>	<u>55,465</u>	<u>7,783</u>	<u>977,320</u>
Depreciation				
At 1 January 2024	-	9,698	3,759	13,457
Charge	-	4,577	1,006	5,583
Disposals	-	-	-	-
At 31 December 2024	<u>-</u>	<u>14,275</u>	<u>4,765</u>	<u>19,040</u>
Net Book Value				
At 31 December 2024	<u>914,072</u>	<u>41,190</u>	<u>3,018</u>	<u>958,280</u>
At 31 December 2023	<u>914,072</u>	<u>41,344</u>	<u>4,024</u>	<u>959,440</u>

8 Debtors and Prepayments

	2024	2023
	£	£
Prepayment and Accrued income	<u>91,254</u>	<u>82,242</u>
	<u>91,254</u>	<u>82,242</u>

9 Sundry Creditors and Accruals

	2024	2023
	£	£
PAYE	192	149
Designated Charity Money Collected In Advance	30,126	7,220
Provision for Conference Costs	99,055	99,055
Contributions to Local Units	50,629	54,238
Other Creditors	<u>16,380</u>	<u>16,456</u>
	<u>196,382</u>	<u>177,118</u>

Imperial Grand Black Chapter of the British Commonwealth

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10 Movement in Funds

	At the 01/01/2024 £	Movement In Funds £	Transfers in/(out) £	Transfers In Funds £	At the 31/12/2024 £
Unrestricted Funds					
General Reserves	1,021,806	34,299	-	-	1,056,105
	<u>1,021,806</u>	<u>34,299</u>	<u>-</u>	<u>-</u>	<u>1,056,105</u>
Restricted Funds					
Restricted Reserves - Imperial	46,957	-	-	-	46,957
Restricted Reserves - Branches	2,176,184	140,718	(8,838)	-	2,308,064
Total Funds	<u>3,244,947</u>	<u>175,017</u>	<u>(8,838)</u>	<u>-</u>	<u>3,411,126</u>

11 Net Movement in Funds, included in the above are follows:

	Incoming Resources £	Resources Expended £	Movement in Funds £
Unrestricted Funds			
General Fund	217,720	(183,422)	34,299
Restricted Funds			
Restricted	1,666,712	(1,525,994)	140,718
Total Funds	<u>1,884,432</u>	<u>(1,709,415)</u>	<u>175,017</u>

12 Employee Information

	2024 Number	2023 Number
Employee Numbers	<u>3</u>	<u>3</u>
	<u>3</u>	<u>3</u>
Staff costs (for the above persons):	2024 £	2023 £
Wages and salaries	27,566	25,374
Pension Contributions	403	385
	<u>27,969</u>	<u>25,759</u>

Imperial Grand Black Chapter of the British Commonwealth

13 Auditor and Independent Examiner Payments

	2024	2023
	£	£
Audit	4,440	3,700
Other Financial Services	3,072	2,438
	<u>7,512</u>	<u>6,138</u>

14 Trustees Remuneration and Benefits

Other than that noted below, there were no Trustee's remuneration, benefits or loans made during the year ended 31 December 2024.

One or more of the Trustees have been reimbursed for approved expenses incurred in connection with the Charity as detailed below:

	2024	2023
	£	£
Total Amount Paid	<u>7,593</u>	<u>4,495</u>
Number of Trustees Reimbursed	<u>3</u>	<u>4</u>

All of the above payments relate to the reimbursement of travel costs.

15 Capital Commitments

There are currently no capital commitments ongoing.

Imperial Grand Black Chapter of the British Commonwealth

Northern Ireland - Charity number 100741

Accounts

Imperial Grand Black Chapter of the British Commonwealth

(Charity Commission Northern Ireland Number: NIC 100741)

**Annual Report
for the year ended 31 December 2023**

**Noel Conn & Company
Chartered Accountants
and Auditors**

Accounts for the year ended 31 December 2023

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Trustees and Other Information

The list of Trustees at the 31 December 2023 was as follows:

Trustees

Rev William Anderson
Mr John David Livingstone
Mr Robert Dane
Mr Ian McCafferty
Mr Colin Berry
Mr Harold McCloy
Mr Joesph Henry Reid

Contact Details

45/47 Main Street
Loughgall
Armagh
BT61 8HZ

Telephone: 028 38891362
Website: www.royalblack.org
Email: info@royalblack.org

Registered Auditors

Noel Conn and Company
7 Seven Houses
English Street
Armagh
BT61 7LA

Bankers

Ulster Bank
Market Street
Lurgan
BT66 6AP

Charity Commission Northern Ireland Number

NIC 100741

Trustees report for the year ended 31 December 2023

The Trustees present their report under the Charities SORP in accordance with FRS 100 – 105 and the audited financial statements for the year ended 31 December 2023 also prepared in accordance with the Statement of Recommended Practise.

Structure, governance and management

The charity is an unincorporated body and is registered as a charity for tax purposes with HM Revenue and Customs. The trustees of the charity have responsibility for the overall governance of the charity. This includes ensuring the charity is carrying out its purposes for the public benefit, complying with the charity's governing document and the law and managing the charity's resources responsibly. The charity is recognised as a charity under the Charity Commission for Northern Ireland as at the date of registration being 25 November 2015.

Aims and Objectives

Our organisation has been in existence since 1797. Today it exists to: -

- Promote and spread the Reformed Christian faith through engagement with our members and the general public, expressing the precepts of the Reformed Christian Faith and the advantages that may be derived for society from the adoption of a Biblical moral framework which encourages people to be good citizens.
- Encourage and collaborate to develop social and responsible citizenship in order to maintain, and enhance greater and higher standards of Justice, Truth, Honesty, and Integrity in both private and public life.
- Promote culture and heritage associated with the Protestant Reformation and the Glorious Revolution of 1688 which enshrined civil and religious liberty for all.

Public Benefit

Members are encouraged to be volunteers not only in a range of roles within the charity such as treasurer, secretary, leaders within the organisation, but to use their skills and talents to serve the wider community. This not only helps society but develops members by encouraging them and stretching them out of their comfort zone thereby widening their skills base. Our exhibitions, processions, banners, and services all help share our culture and heritage with society and in doing so we help to break down some of the barriers that may have grown up out of misconceptions. This helps to create a society which is much more at ease with itself and its past.

Achievements and Performance

The year 2023 was a year of continued development for the organisation. Visitor numbers to our exhibition have been growing steadily and our facilities continued to be used by our members to hold special meetings as well as other organisation making use of our extensive facilities.

Achievements for the year 2023 also include: -

- Process of updating our Constitution has continued
- Improved process of financial reporting introduced
- Membership database now operational

Financial Review and Reserves

The trustees are pleased to report that the charity remains in a good financial position. The principal sources of income continue to be from gifts, donations, and subscriptions. The financial statements show a net income for the year of £578. A provision of £99,055 has been made against the loss of monies from the trip to USA.

Plans for the Future

The charity also plans during 2024 to undertake the following: -

- Complete drafting of Constitution and have passed at an Extraordinary General Meeting
- Ongoing training on the use of the database in order to maximise its use
- Ongoing training in areas of record keeping and reporting
- Commencement of delivery of Operation Hope Project for the delivery of Religious Guidance to members and stakeholders.

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' Annual Report and the Financial Statements in accordance with the applicable law and United Kingdom Accounting Standards. The law applicable to charities in Northern Ireland requires the trustees to prepare financial statements for each financial year. Under that law the trustees have prepared the financial statements in accordance with Generally

Accepted Accounting Practice in the United Kingdom (accounting standards issued by the Financial Reporting Council in the UK, including Charities SORP (FRS 102). Accounting and Reporting by Charities: Statements of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and promulgated by the Institute of Chartered Accountants in the United Kingdom and United Kingdom Law).

Under that law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of the affairs of the charity and of the statement of financial activities of the charity for that period. In preparing these financial statements, the trustees are required to: -

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP
- make judgements and estimates that are reasonable and prudent;
- state whether the application of accounting standards have been followed, subject to any material departures disclosed and explained in the Financial Statements;
- prepare the Financial Statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008 and the Charity (Accounts and Reports) Regulations (Northern Ireland) 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Statement as to disclosure to our auditors in so far as the trustees are aware at the time of approving our trustees' annual report: -

- the auditor will conduct an audit in accordance with Auditing Standards issues by the Auditing Practises Board
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the organisation's auditors are aware of that information.

Auditors

A resolution to re-appoint the Auditors, Noel Conn & Company, will be proposed at the Annual General Meeting.
By Order of the board

Imperial Grand Black Chapter of the British Commonwealth

Conclusion

This report will form part of the reporting to the Charities Commission when the accounts have been agreed at the Annual General Meeting.

Rev William Anderson
Chair of the Board of Trustees

By order of the Trustees

Richard Reid

Trustee

21/10/24

Date

Harold McClay

Trustee

21/10/24

Date

Independent Auditor's report for the year ended 31 December 2023

Opinion

We have audited the financial statements of the Imperial Grand Black Chapter of the British Commonwealth as set out on pages 12 - 19 for the year ended 31 December 2023, which comprise of the Statement of Financial Activities, The Statement of Financial Position, and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity as at the 31 December 2023 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act (Northern Ireland) 2008.

Basis for our opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the audit of the financial statements* section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRS's Ethical Standard, and we have fulfilled our ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Independent Auditors report for the year ended 31 December 2023 (Continued)

Matters on which we are required to report by exception:

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 65(2) of the Charities Act (Northern Ireland) 2008 and report in accordance with regulations made under section 66 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decision of users taken on the basis of these financial statements.

Independent Auditors report for the year ended 31 December 2023 (Continued)

Extent to which the audit was considered capable of detecting irregularities, including fraud

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

In identifying and assessing potential risks of material misstatement in respect of irregularities, including fraud and non-compliances with laws and regulation, we considered the following:

- The nature of the industry and sector, control environment and business performance, including the charity's remuneration policies for trustees, bonus levels and performance targets, if any;
- Results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- Any matters we identified having obtained and reviewed the charity's documentation of their policies and procedures relating to:
 - Identifying, evaluating and complying with laws and regulations and whether they are aware of any instance of non-compliance;
 - Detecting and responding to the risks of fraud and whether they have knowledge of any actual suspected or alleged fraud; and
 - The internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
- The matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and potential indications of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the Charity for fraud and identified the greatest potential for fraud in income recognition and payment authorisations. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks that the charity operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015, and local tax legislation.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the charity's ability to operate or to avoid a material penalty.

Independent Auditors report for the year ended 31 December 2023 (Continued)

Audit response to risks identified

Our procedures to respond to the risks identified included the following:

- Reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- Enquiring of management concerning actual and potential litigation and claims;
- Performing analytical procedures to identify and unusual or unexpected relationships that may indicate risks of material misstatements due to fraud;
- Reading minutes of meetings of those charged with governance and reviewing correspondence with tax authorities; and
- In addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. In addition, as with any audit, there remains a higher risk of non-detection of irregularities, as they may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

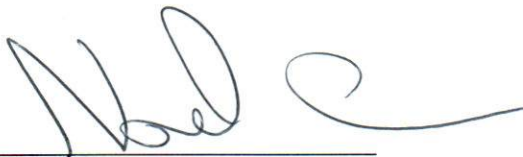
Independent Auditors report for the year ended 31 December 2023 (Continued)

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Emphasis of Matter

During the Audit it was communicated by the Trustees that a material amount of money needed to be provided for in the accounts for the year ended 31 December 2023. This is disclosed in note 16 in the accounts.



Noel Conn FCA (Senior Statutory Auditor)
For and on behalf of Noel Conn & Company, Statutory Auditor
7 Seven Houses
Upper English Street
Armagh
BT61 7LA



Date

Statement of Financial Activities for the year ended 31 December 2023

		Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £ (As Restated) Note 10
<u>Incoming Resources:</u>					
Voluntary income					
		75,992	-	75,992	76,238
		-	1,604,015	1,604,015	1,269,356
		-	-	-	64,913
		77,482	-	77,482	73,816
	2	95,513	-	95,513	20,610
Activities to Generate Funds					
		22,978	-	22,978	35,929
Investment and Other Income					
		2,149	-	2,149	330
		1,237	-	1,237	1,315
		-	-	-	13,688
		<u>275,351</u>	<u>1,604,015</u>	<u>1,879,366</u>	<u>1,556,195</u>
<u>Resources Expended:</u>					
Charitable Activities					
	3	-	-	-	65,000
	4	6,200	-	6,200	11,250
		-	1,488,953	1,488,953	1,276,611
		79,763	-	79,763	73,573
	5	21,814	-	21,814	22,404
		11,101	-	11,101	9,461
		54,237	-	54,237	51,309
	6	117,665	-	117,665	30,685
		<u>290,780</u>	<u>1,488,953</u>	<u>1,779,733</u>	<u>1,540,293</u>
	11	(15,429)	115,062	99,633	15,902
	16	(99,055)	-	(99,055)	-
		-	-	-	-
		<u>(114,484)</u>	<u>115,062</u>	<u>578</u>	<u>15,902</u>
		-	163,623	163,623	-
Reconciliation of Funds					
	10	1,136,290	1,944,456	3,080,746	3,024,714
		<u>1,021,806</u>	<u>2,223,141</u>	<u>3,244,947</u>	<u>3,040,616</u>

Statement of Financial Position as at 31 December 2023

Employment of Capital	Notes	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Fixed Assets					
Tangible Assets	7	959,440	-	959,440	(As Restated) Note 10 950,231
Current Assets					
Stock		12,362	-	12,362	9,659
Debtors and Prepayments	8	28,354	54,238	82,592	78,827
Branch Assets		-	2,176,184	2,176,184	1,897,499
Cash at Bank and in Hand		128,872	62,615	191,487	210,556
		<u>169,588</u>	<u>2,293,037</u>	<u>2,462,625</u>	<u>2,196,541</u>
Current Liabilities					
Creditors: Amounts falling due in one year	9	107,222	69,896	177,118	66,026
		<u>107,222</u>	<u>69,896</u>	<u>177,118</u>	<u>66,026</u>
Net Current Assets		62,366	2,223,141	2,285,507	2,130,515
Total Assets Less Current Liabilities		<u>1,021,806</u>	<u>2,223,141</u>	<u>3,244,947</u>	<u>3,080,746</u>
Funds					
Unrestricted Funds	10			1,021,806	1,136,290
Restricted Funds - Imperial	10			46,957	46,957
Restricted Funds - Branches	10			2,176,184	1,897,499
				<u>3,244,947</u>	<u>3,080,746</u>

We approve these accounts on behalf of the Trustees and confirm that we have made available all relevant records and information required for their preparation

Richard Reid
Trustee

21/10/24
Date

Harold McIlroy
Trustee

21/10/24
Date

The notes on pages 14 - 19 form part of these accounts.

Notes to the accounts for the year ended 31 December 2023

1 Principal accounting policies

The financial statements have been prepared in accordance with applicable Accounting Standards in the United Kingdom and the Charities Act (Northern Ireland) 2008. A summary of the more important accounting policies, which have been applied consistently, is set out below.

Basis of accounting

The financial statements are prepared in accordance with the historical cost convention modified by the revaluation of certain fixed assets.

Taxation

The charity is exempt from tax on its charitable activities.

Restricted Funds

Restricted funds are accounted for in accordance with the particular terms of trust arising from the express or implied wishes of the donors in so far as these are intended to be binding on the charity. Where such wishes are not intended to be binding, they are taken into account and recognised in appropriately designated funds.

Unrestricted Free Reserves

Free Reserves represent amount which are expendable at the discretion of the trustees in furtherance of the objectives of the charity and which have not been designated for any other purpose. Such funds may be held in order to finance working capital or capital expenditure.

Incoming Resources

Voluntary income or capital is included in the Statement of Financial Activities when the charity is legally entitled to it, its financial value can be quantified with reasonable certainty and there is reasonable certainty of its ultimate receipt. Entitlement to legacies is considered established when the charity has been notified of a distribution to be made by the executors. Income received in advance of due performance under a contract is accounted for as deferred income until earned. Grants for activities are recognised as income when the related conditions for legal entitlement have been met. All other income is accounted for on an accrual basis.

Resources Expended

All resources expended are accounted for on an accrual basis. Charitable activities include costs of services and grants, support costs and depreciation on related assets. Costs of generating funds similarly include fundraising activities. Non –staff costs not attributed to one category of activity are allocated or apportioned pro-rat to the staffing of the relevant service. Finance, HR and administrative staff costs are directly attributable to individual activities by objective. Governance costs are those associated with constitutional and statutory requirements.

Tangible fixed assets

Depreciation has been provided in the accounts as follows:

Fixture and Fittings	10%	Reducing Balance Basis
Computer Equipment	25%	Reducing Balance Basis

Stock

Stock is valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Foreign Currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate at the date of transaction. Exchange rate differences are taken into account in arriving at the operating result.

2 Other Income

	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £	Total 2022 £
Conference and Committee Collections	94,727	-	94,727	1,449
New Headquarter Donations	125	-	125	4,428
Allison Diffin Collection	-	-	-	7,000
General Donations	-	-	-	7,250
Postage	661	-	661	483
	<u>95,513</u>	<u>-</u>	<u>95,513</u>	<u>20,610</u>

3 Designated Charity Payments

	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £	Total 2022 £
Designated Charity Donation	-	-	-	65,000
	<u>-</u>	<u>-</u>	<u>-</u>	<u>65,000</u>

The Imperial Grand Black Chapter of the British Commonwealth normally support one or more designated charities on a Bi-annual basis. The next such payment is due in 2024.

4 Other Charitable Donations

	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £	Total 2022 £
Ministry Bursaries	3,000	-	3,000	3,000
Donation to Schomberg Society	-	-	-	1,000
Donation to Leukemia and Lymphoma NI	200	-	200	-
Zaachaeus Outreach Project	3,000	-	3,000	-
General Donations	-	-	-	7,250
	<u>6,200</u>	<u>-</u>	<u>6,200</u>	<u>11,250</u>

5 Headquarter Expenses

	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £	Total 2022 £
Insurance	13,346	-	13,346	11,439
Rent	-	-	-	2,400
Heat and Light	6,481	-	6,481	6,459
Cleaning of Premises	263	-	263	1,393
Repairs	1,724	-	1,724	713
	<u>21,814</u>	<u>-</u>	<u>21,814</u>	<u>22,404</u>

6 Other Costs

	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £	Total 2022 £
Bank Charges	309	-	309	237
Card Machine Fees	1,853	-	1,853	510
Travel Costs	4,815	-	4,815	3,349
Catering	505	-	505	589
Headquarters Opening Costs	-	-	-	3,955
Hire of Halls	45	-	45	510
Exhibition Costs	-	-	-	4,392
Conference and Committee Costs	109,148	-	109,148	16,448
Miscellaneous Expenses	990	-	990	695
	<u>117,665</u>	<u>-</u>	<u>117,665</u>	<u>30,685</u>

7 Tangible Assets

	Property	Fixtures and Furniture	Computer Equipment	Total
Cost	£	£	£	£
At 1 January 2023	898,927	51,042	7,783	957,752
Additions	15,145	-	-	15,145
Disposals	-	-	-	-
At 31 December 2023	<u>914,072</u>	<u>51,042</u>	<u>7,783</u>	<u>972,897</u>
Depreciation				
At 1 January 2023	-	5,104	2,417	7,521
Charge	-	4,594	1,342	5,936
Disposals	-	-	-	-
At 31 December 2023	<u>-</u>	<u>9,698</u>	<u>3,759</u>	<u>13,457</u>
Net Book Value				
At 31 December 2023	<u>914,072</u>	<u>41,344</u>	<u>4,024</u>	<u>959,440</u>
At 31 December 2022	<u>898,927</u>	<u>45,938</u>	<u>5,366</u>	<u>950,231</u>

8 Debtors and Prepayments

	2023	2022
	£	£
Prepayment and Accrued income	82,242	78,827
	<u>82,242</u>	<u>78,827</u>

9 Sundry Creditors and Accruals

	2023	2022
	£	£
PAYE	149	2,372
Designated Charity Money Collected In Advance	7,220	-
Provison for Conference Costs	99,055	-
Contributions to Local Units	54,238	51,309
Other Creditors	16,456	12,345
	<u>177,118</u>	<u>66,026</u>

10 Movement in Funds

	At the 01/01/2023 £	Movement In Funds £	Transfers in/(out) £	Transfers In Funds £	At the 31/12/2023 £
Unrestricted Funds					
General Reserves - As originally stated	1,113,783	(114,484)	-	-	999,299
- Prior Year Adjustment	22,507	-	-	-	22,507
- As Restated	<u>1,136,290</u>	<u>(114,484)</u>	<u>-</u>	<u>-</u>	<u>1,021,806</u>
Restricted Funds					
Restricted Reserves - Imperial	46,957	-	-	-	46,957
Restricted Reserves - Branches	1,897,499	115,062	163,623	-	2,176,184
Total Funds	<u><u>3,080,746</u></u>	<u><u>578</u></u>	<u><u>163,623</u></u>	<u><u>-</u></u>	<u><u>3,244,947</u></u>

Prior Year Adjustment

Year ended 31 December 2022

- Understatement of Gift Aid Rebate Debtor	73,816
- Less understatement of Branch Creditor	(51,309)

Net understatement of reserves at 31 December 2022

22,507

11 Net Movement in Funds, included in the above are follows:

	Incoming Resources £	Resources Expended £	Movement in Funds £
Unrestricted Funds			
General Fund	275,351	(290,780)	(15,429)
Restricted Funds			
Restricted	1,604,015	(1,488,953)	115,062
Total Funds	<u><u>1,879,366</u></u>	<u><u>(1,779,733)</u></u>	<u><u>99,633</u></u>

12 Employee Information

	2023 Number	2022 Number
Employee Numbers	<u>3</u>	<u>3</u>
	<u>3</u>	<u>3</u>
	2023	2022
Staff costs (for the above persons):	£	£
Wages and salaries	25,374	30,664
Pension Contributions	385	362
	<u>25,759</u>	<u>31,026</u>

13 Auditor and Independent Examiner Payments

	2023 £	2022 £
Audit	3,700	1,800
Other Financial Services	2,438	1,014
	<u>6,138</u>	<u>2,814</u>

14 Trustees Remuneration and Benefits

Other than that noted below, there were no Trustee's remuneration, benefits or loans made during the year ended 31 December 2023.

One or more of the Trustees have been reimbursed for approved expenses incurred in connection with the Charity as detailed below:

	2023 £	2022 £
Total Amount Paid	<u>4,495</u>	<u>3,349</u>
Number of Trustees Reimbursed	<u>4</u>	<u>3</u>

All of the above payments relate to the reimbursement of travel costs.

15 Capital Commitments

There are currently no capital commitments ongoing.

16 Emphasis of Matter

Full provision of £99,055 has been included in the accounts in respect of the expected loss arising from the alleged misappropriation of travel costs in 2023 paid to a travel agent relating to a conference.

Imperial Grand Black Chapter of the British Commonwealth

Northern Ireland - Charity number 100741

Annual report

Trustees report for the year ended 31 December 2023

The Trustees present their report under the Charities SORP in accordance with FRS 100 – 105 and the audited financial statements for the year ended 31 December 2023 also prepared in accordance with the Statement of Recommended Practise.

Structure, governance and management

The charity is an unincorporated body and is registered as a charity for tax purposes with HM Revenue and Customs. The trustees of the charity have responsibility for the overall governance of the charity. This includes ensuring the charity is carrying out its purposes for the public benefit, complying with the charity's governing document and the law and managing the charity's resources responsibly. The charity is recognised as a charity under the Charity Commission for Northern Ireland as at the date of registration being 25 November 2015.

Aims and Objectives

Our organisation has been in existence since 1797. Today it exists to: -

- Promote and spread the Reformed Christian faith through engagement with our members and the general public, expressing the precepts of the Reformed Christian Faith and the advantages that may be derived for society from the adoption of a Biblical moral framework which encourages people to be good citizens.
- Encourage and collaborate to develop social and responsible citizenship in order to maintain, and enhance greater and higher standards of Justice, Truth, Honesty, and Integrity in both private and public life.
- Promote culture and heritage associated with the Protestant Reformation and the Glorious Revolution of 1688 which enshrined civil and religious liberty for all.

Public Benefit

Members are encouraged to be volunteers not only in a range of roles within the charity such as treasurer, secretary, leaders within the organisation, but to use their skills and talents to serve the wider community. This not only helps society but develops members by encouraging them and stretching them out of their comfort zone thereby widening their skills base. Our exhibitions, processions, banners, and services all help share our culture and heritage with society and in doing so we help to break down some of the barriers that may have grown up out of misconceptions. This helps to create a society which is much more at ease with itself and its past.

Achievements and Performance

The year 2023 was a year of continued development for the organisation. Visitor numbers to our exhibition have been growing steadily and our facilities continued to be used by our members to hold special meetings as well as other organisation making use of our extensive facilities.

Achievements for the year 2023 also include: -

- Process of updating our Constitution has continued
- Improved process of financial reporting introduced
- Membership database now operational

Financial Review and Reserves

The trustees are pleased to report that the charity remains in a good financial position. The principal sources of income continue to be from gifts, donations, and subscriptions. The financial statements show a net income for the year of £578. A provision of £99,055 has been made against the loss of monies from the trip to USA.

Plans for the Future

The charity also plans during 2024 to undertake the following: -

- Complete drafting of Constitution and have passed at an Extraordinary General Meeting
- Ongoing training on the use of the database in order to maximise its use
- Ongoing training in areas of record keeping and reporting
- Commencement of delivery of Operation Hope Project for the delivery of Religious Guidance to members and stakeholders.

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' Annual Report and the Financial Statements in accordance with the applicable law and United Kingdom Accounting Standards. The law applicable to charities in Northern Ireland requires the trustees to prepare financial statements for each financial year. Under that law the trustees have prepared the financial statements in accordance with Generally

Accepted Accounting Practice in the United Kingdom (accounting standards issued by the Financial Reporting Council in the UK, including Charities SORP (FRS 102). Accounting and Reporting by Charities: Statements of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and promulgated by the Institute of Chartered Accountants in the United Kingdom and United Kingdom Law).

Under that law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of the affairs of the charity and of the statement of financial activities of the charity for that period. In preparing these financial statements, the trustees are required to: -

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP
- make judgements and estimates that are reasonable and prudent;
- state whether the application of accounting standards have been followed, subject to any material departures disclosed and explained in the Financial Statements;
- prepare the Financial Statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008 and the Charity (Accounts and Reports) Regulations (Northern Ireland) 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Statement as to disclosure to our auditors in so far as the trustees are aware at the time of approving our trustees' annual report: -

- the auditor will conduct an audit in accordance with Auditing Standards issues by the Auditing Practises Board
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the organisation's auditors are aware of that information.

Auditors

A resolution to re-appoint the Auditors, Noel Conn & Company, will be proposed at the Annual General Meeting.
By Order of the board

Imperial Grand Black Chapter of the British Commonwealth

Conclusion

This report will form part of the reporting to the Charities Commission when the accounts have been agreed at the Annual General Meeting.

Rev William Anderson
Chair of the Board of Trustees

By order of the Trustees

Richard Reid
Trustee

21/10/24
Date

Harold McClay
Trustee

21/10/24
Date

Imperial Grand Black Chapter of the British Commonwealth

Northern Ireland - Charity number 100741

Annual return

Independent Auditor's report for the year ended 31 December 2023

Opinion

We have audited the financial statements of the Imperial Grand Black Chapter of the British Commonwealth as set out on pages 12 - 19 for the year ended 31 December 2023, which comprise of the Statement of Financial Activities, The Statement of Financial Position, and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity as at the 31 December 2023 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act (Northern Ireland) 2008.

Basis for our opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the audit of the financial statements* section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRS's Ethical Standard, and we have fulfilled our ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Independent Auditors report for the year ended 31 December 2023 (Continued)

Matters on which we are required to report by exception:

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 65(2) of the Charities Act (Northern Ireland) 2008 and report in accordance with regulations made under section 66 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decision of users taken on the basis of these financial statements.

Independent Auditors report for the year ended 31 December 2023 (Continued)

Extent to which the audit was considered capable of detecting irregularities, including fraud

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

In identifying and assessing potential risks of material misstatement in respect of irregularities, including fraud and non-compliances with laws and regulation, we considered the following:

- The nature of the industry and sector, control environment and business performance, including the charity's remuneration policies for trustees, bonus levels and performance targets, if any;
- Results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- Any matters we identified having obtained and reviewed the charity's documentation of their policies and procedures relating to:
 - Identifying, evaluating and complying with laws and regulations and whether they are aware of any instance of non-compliance;
 - Detecting and responding to the risks of fraud and whether they have knowledge of any actual suspected or alleged fraud; and
 - The internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
- The matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and potential indications of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the Charity for fraud and identified the greatest potential for fraud in income recognition and payment authorisations. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks that the charity operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015, and local tax legislation.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the charity's ability to operate or to avoid a material penalty.

Independent Auditors report for the year ended 31 December 2023 (Continued)

Audit response to risks identified

Our procedures to respond to the risks identified included the following:

- Reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- Enquiring of management concerning actual and potential litigation and claims;
- Performing analytical procedures to identify and unusual or unexpected relationships that may indicate risks of material misstatements due to fraud;
- Reading minutes of meetings of those charged with governance and reviewing correspondence with tax authorities; and
- In addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. In addition, as with any audit, there remains a higher risk of non-detection of irregularities, as they may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

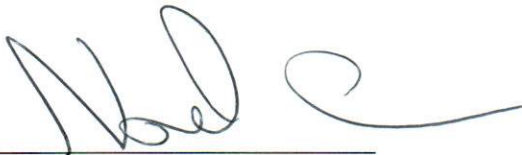
Independent Auditors report for the year ended 31 December 2023 (Continued)

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Emphasis of Matter

During the Audit it was communicated by the Trustees that a material amount of money needed to be provided for in the accounts for the year ended 31 December 2023. This is disclosed in note 16 in the accounts.



Noel Conn FCA (Senior Statutory Auditor)
For and on behalf of Noel Conn & Company, Statutory Auditor
7 Seven Houses
Upper English Street
Armagh
BT61 7LA



Date

Imperial Grand Black Chapter of the British Commonwealth

Northern Ireland - Charity number 100741

Accounts

Imperial Grand Black Chapter of the British Commonwealth

(Charity Commission Northern Ireland Number: NIC 100741)

**Annual Report
for the year ended 31 December 2020**

**Noel Conn & Company
Chartered Accountants**

Accounts for the year ended 31 December 2020

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Imperial Grand Black Chapter of the British Commonwealth

3

Trustees and Other Information

The list of Trustees at the 31 December 2020 was as follows:

Trustees

Rev William Anderson	Mr Colin Whiteside
Mr William Hartford Scott	Mr Stephen Foster
Mr John David Livingstone	Mr Ivor Walsh
Mr Raymond Adams	Mr Alan Wilson
Mr Gareth Campbell	Mr Peter Downie
Mr Robert Dane	Mr Hugh Stewart
Mr Richard Emerson	Mr Samuel Gardiner MBE
Mr J H Richard Reid	Mr Henry John Jordan
Mr Henry Latimer	Mr Colin Berry
Mr Ian McCafferty	Mr David James Gordon
Mr Hazlett Moore	Rev Nigel John Edward Reid
Mr Paul Reilly	Dr William Murphy
Mr Stephen Frame	Mr James Trevor McBurney
Mr William Stewart	Mr Robert Sturgeon
Mr Kenneth Joseph Hull	Mr Jeffrey Stirling
Mr Reginald Chadwick	Mr Harold McCloy
Rev Philip James Rimmer	Mr Eric Dickinson
Mr Henry Fordyce	

Contact Details

82 Main Street
Loughgall
Armagh
BT61 8HZ

Telephone: 028 38891362
Website: www.royalblack.org
Email: info@royalblack.org

Registered auditors

Noel Conn and Company
7 Seven Houses
English Street
Armagh
BT61 7LA

Bankers

Ulster Bank
Market Street
Lurgan
BT66 6AP

Charity Commission Northern Ireland Number

NIC 100741

Trustees report for the year ended 31 December 2020

The Trustees present their report under the Charities SORP in accordance with FRSSE (effective January 2015) and the audited financial statements for the year ended 31 December 2020 also prepared in accordance with the aforementioned Statement of Recommended Practice.

Structure, governance and management

The charity is an unincorporated body, and is registered as a charity for tax purposes with HM Revenue and Customs. The charity is under the control of the Trustees as detailed out in the charity constitution. The charity is recognised as a charity under the Charity Commission for Northern Ireland as at the date of registration being 25 November 2015.

Organisation

The Trustees who have served during the year, and continued to serve at 31 December 2020 are detailed on page 3. Trustees are appointed at the annual general meeting.

Public Benefit

The Trustees believe that both our purposes and the activities undertaken in this last financial year comply with our duty to satisfy the public benefit requirement.

Statement of Public Benefit

In pursuit of the Institution's principal charitable objects, a number of major events and services of worship took place. Many fund-raising events for both other religious and civic charities were organised.

Aims and Objectives

These are set out in the Institution's Mission Statement and can be summarised as to study Holy Scripture, to increase knowledge of the reformed faith, to engage in Christian and charitable outreach and to continue and further develop social and responsible citizenship.

Achievements and Performance

The retention of the Somme Nursing Home, Belfast as the 2020 designated charity was confirmed, but fundraising and most of the charity's other activities were seriously restricted due to the Coronavirus pandemic. Nevertheless, considerable ingenuity and resourcefulness were shown by the membership in the use of Zoom, WhatsApp and other resources to continue activities, albeit in a restricted manner.

In particular, fundraising to assist the NHS and various caring charities, such as the Hospice movement, in meeting the demands placed upon them was very successful. This was especially commendable in that, during the lockdowns, fundraising was in reality, simply members and supporters giving money directly from their own, frequently stretched, resources.

Teaching and training continued wherever possible using technology to best advantage. The impact of the pandemic meant that representations regarding the institution's principles and teaching were severely restricted.

Imperial Grand Black Chapter of the British Commonwealth

Financial Review and Reserves

The principal sources of income are from gifts, donations and subscriptions. The financial statements show a surplus for the year of £72,114.

Plans for the Future

Efforts in support of the Somme Nursing Home will continue throughout 2021 and this, with the completion of the development of the new Headquarters in Loughgall will be the main project for 2021. In pursuance of the 'Good Citizenship' element of the Mission Statement, the opportunity will be taken to reflect upon and honour the lifetime of public service given by Sir Norman Stronge Bart, who was both Speaker of the Northern Ireland House of Commons and the Sovereign Grand Master of the Institution.

There is also a substantial Capital Commitment required to complete the ongoing building renovation project.

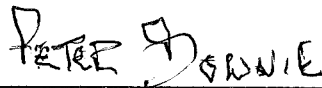
By order of the Trustees

Trustee

Date

Trustee

Date


PETER D. ROWIE


26 6 21

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' Annual Report and the Financial Statements in accordance with the applicable law and United Kingdom Accounting Standards.

The law applicable to charities in Northern Ireland requires the trustees to prepare financial statements for each financial year. Under that law the trustees have prepared the financial statements in accordance with Generally Accepted Accounting Practice in the United Kingdom (accounting standards issued by the Financial Reporting Council in the UK, including Charities SORP (FRS 102). Accounting and Reporting by Charities: Statements of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and promulgated by the Institute of Chartered Accountants in the United Kingdom and United Kingdom Law). Under that law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of the affairs of the charity and of the statement of financial activities of the charity for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether the application of accounting standards have been followed, subject to any material departures disclosed and explained in the Financial Statements;
- prepare the Financial Statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008 and the Charity (Accounts and Reports) Regulations (Northern Ireland) 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charities website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Statement as to disclosure to our auditors

In so far as the trustees are aware at the time of approving our trustees' annual report:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the company's auditors are aware of that information.

Imperial Grand Black Chapter of the British Commonwealth

Auditors

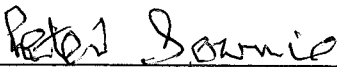
A resolution to re-appoint the Auditors, Noel Conn & Company, will be proposed at the annual general meeting.
By Order of the board

By order of the Trustees



Trustee

20-6-21
Date



Trustee

20/6/2021
Date

Auditors report for the year ended 31 December 2020

We have audited the financial statements of the Imperial Grand Black Chapter of the British Commonwealth as set out on pages 10 - 16 for the year ended 31 December 2020, which comprise of the Statement of Financial Activities, The Balance Sheet, and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the Charity Trustees, as a body, in accordance with regulations made under the Charities Act (Northern Ireland) 2008. Our audit work has been undertaken so that we might state to the Charity's Trustees those matters we are required to state to them in a auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity and the charity's Trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Responsibilities of the Imperial Grand Black Chapter of the British Commonwealth Trustees and Auditors

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for preparing the financial statements which give a true and fair view.

Our responsibility is to audit the financial statements in accordance with the relevant legal and regulatory requirements and United Kingdom standards issued by the Auditing Practises Board. This report, including the opinion has been prepared for and only for the Imperial Grand Black Chapter of the British Commonwealth members as a body and for no other purpose. We do not, in giving this opinion, accept or assume responsibility for any other purpose or to any other person to whom this report is shown or into whose hands it may come save where expressly agreed by our prior consent in writing.

We report to you our opinion as to whether the accounts give a true and fair view.

Scope of the audit

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates and judgements made by the directors; and the overall preparation of the financial statements. In addition, we read all the financial and non-financial information in the annual report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Basis of audit opinion

We conducted our audit in accordance with Auditing Standards issued by the Auditing Practises Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the accounts. It also includes an assessment of the significant estimates and judgements made by the Imperial Grand Black Chapter of the British Commonwealth members, in the preparation of the accounts, and of whether the accounting policies are appropriate to the organisations circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the accounts.

Auditors report for the year ended 31 December 2020 (Continued)

Opinion

In our opinion the financial statements:

- give a true and fair view of the charity's affairs at the 31 December 2020 and of its incoming resources and application of resources, for the year ended 31 December 2020 and
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act (Northern Ireland) 2008.

Matters on which we are required to report by exception:

We have nothing to report in respect of the following matters where the Charities Act (Northern Ireland) 2008 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received; or
- the company's financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit; or
- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements.



Noel Conn (Senior statutory auditor)
For and on behalf of Noel Conn & Company, Statutory Auditor
7 Seven Houses
English Street
Armagh
BT61 7LA

29/9/2021
Date

Statement of Financial Activities for the year ended 31 December 2020

		Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Total Funds 2019 £
	<u>Notes</u>				
<u>Incoming Resources:</u>					
Voluntary income					
Gifts/Subscription Income		79,420	-	79,420	80,703
Designated Charity Collection		-	-	-	77,106
Gift Aid Income		76,721	-	76,721	74,199
Other income	2	2,849	-	2,849	24,185
Activities to Generate Funds					
Sale of calendars/cards etc		16,265	-	16,265	22,590
Investment and Other Income		2,874	-	2,874	4,562
Total Incoming Resources		178,129	-	178,129	283,345
<u>Resources Expended:</u>					
Charitable Activities					
Designated Charity Payments	3	-	-	-	77,500
Other Charitable Donations	4	600	-	600	9,148
Administration Costs		49,936	-	49,936	63,725
Headquarter Expenses		21,629	-	21,629	23,353
Purchase of calendars/cards etc		4,234	-	4,234	6,916
Contributions to Local Units		27,949	-	27,949	43,151
Other Costs	5	1,667	-	1,667	29,366
Total Resources Expended		106,015	-	106,015	253,159
Net Income/Expenditure for the year	11	72,114	-	72,114	30,186
Gross Transfers between funds		-	-	-	-
Net Income/Expenditure for the year		72,114	-	72,114	30,186
Gain/(Loss) on Investments		-	-	-	1,110
Loss on Sale of Investments		(1,131)	-	(1,131)	21,486
Transfers in/(out) of Reserves		83,774	(83,774)	-	(7,066)
Reconciliation of Funds					
Total funds brought forward		849,199	90,731	939,930	894,214
Total Funds to Carry Forward		1,003,956	6,957	1,010,913	939,930

Imperial Grand Black Chapter of the British Commonwealth

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Statement of Financial Position as at 31 December 2020

Employment of Capital	Notes	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Total Funds 2019 £
Fixed Assets					
Tangible Assets	6	433,664	-	433,664	251,448
Investments	7	-	-	-	109,686
Current Assets					
Stock		13,521	-	13,521	10,110
Debtors and Prepayments	8	3,413	-	3,413	2,991
Cash at Bank and in Hand		554,672	23,785	578,457	579,621
		<u>571,606</u>	<u>23,785</u>	<u>595,391</u>	<u>592,722</u>
Current Liabilities					
Creditors: Amounts falling due in one year	9	1,314	16,828	18,142	13,926
		<u>1,314</u>	<u>16,828</u>	<u>18,142</u>	<u>13,926</u>
Net Current Assets		570,292	6,957	577,249	578,796
Total Assets Less Current Liabilities		<u>1,003,956</u>	<u>6,957</u>	<u>1,010,913</u>	<u>939,930</u>
Funds					
Unrestricted Funds	10			1,003,956	849,199
Restricted Funds	10			6,957	90,731
				<u>1,010,913</u>	<u>939,930</u>

We approve these accounts on behalf of the Trustees and confirm that we have made available all relevant records and information required for their preparation


Trustee

20-0-21
Date


Trustee

20-0-21
Date

The notes on pages 12 - 16 form part of these accounts.

Notes to the accounts for the year ended 31 December 2020

1 Principal accounting policies

The financial statements have been prepared in accordance with applicable Accounting Standards in the United Kingdom and the Charities Act (Northern Ireland) 2008. A summary of the more important accounting policies, which have been applied consistently, is set out below.

Basis of accounting

The financial statements are prepared in accordance with the historical cost convention modified by the revaluation of certain fixed assets.

Taxation

The charity is exempt from tax on its charitable activities.

Restricted Funds

Restricted funds are accounted for in accordance with the particular terms of trust arising from the express or implied wishes of the donors in so far as these are intended to be binding on the charity. Where such wishes are not intended to be binding, they are taken into account and recognised in appropriately designated funds.

Unrestricted Free Reserves

Free Reserves represent amount which are expendable at the discretion of the trustees in furtherance of the objectives of the charity and which have not been designated for any other purpose. Such funds may be held in order to finance working capital or capital expenditure.

Incoming Resources

Voluntary income or capital is included in the Statement of Financial Activities when the charity is legally entitled to it, its financial value can be quantified with reasonable certainty and there is reasonable certainty of its ultimate receipt. Entitlement to legacies is considered established when the charity has been notified of a distribution to be made by the executors. Income received in advance of due performance under a contract is accounted for as deferred income until earned. Grants for activities are recognised as income when the related conditions for legal entitlement have been met. All other income is accounted for on an accrual basis.

Resources Expended

All resources expended are accounted for on an accrual basis. Charitable activities include costs of services and grants, support costs and depreciation on related assets. Costs of generating funds similarly include fundraising activities. Non-staff costs not attributed to one category of activity are allocated or apportioned pro-rata to the staffing of the relevant service. Finance, HR and administrative staff costs are directly attributable to individual activities by objective. Governance costs are those associated with constitutional and statutory requirements.

Tangible fixed assets

No Provision for depreciation on fixed assets is made in these accounts.

Imperial Grand Black Chapter of the British Commonwealth

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2 Other Income

	Unrestricted 2020 £	Restricted 2020 £	Total 2020 £	Total 2019 £
Conference and Committee Collections	-	-	-	16,763
Special Collections	-	-	-	6,895
Miscellaneous	2,849	-	2,849	527
	<u>2,849</u>	<u>-</u>	<u>2,849</u>	<u>24,185</u>

3 Designated Charity Payments

	Unrestricted 2020 £	Restricted 2020 £	Total 2020 £	Total 2019 £
Charity Payment to CEF	-	-	-	77,500
	<u>-</u>	<u>-</u>	<u>-</u>	<u>77,500</u>

The Imperial Grand Black Chapter of the British Commonwealth normally support one or more designated charities on a Bi-annual basis. The next such payment is due during 2021.

4 Other Charitable Donations

	Unrestricted 2020 £	Restricted 2020 £	Total 2020 £	Total 2019 £
Donation to Erskine Hospital	-	-	-	231
Donation to Revival Movement Association	-	-	-	4,000
Donation to D Marshall re the Late Millar Farr	-	-	-	1,000
Donation to Molesworth Presbyterian Church	-	-	-	3,275
Donation to Alkington & Providence Reformed Church	-	-	-	642
Bible College Bursaries	600	-	600	-
	<u>600</u>	<u>-</u>	<u>600</u>	<u>9,148</u>

Imperial Grand Black Chapter of the British Commonwealth

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5 Other Costs

	Unrestricted 2020 £	Restricted 2020 £	Total 2020 £	Total 2019 £
Bank Charges	201	-	201	187
Travel Costs	1,466	-	1,466	7,297
Conference and Committee Costs	-	-	-	21,882
	<u>1,667</u>	<u>-</u>	<u>1,667</u>	<u>29,366</u>

6 Tangible Assets

	Property £	Fixtures and Furniture £	Total £
Cost			
At 1 January 2020	222,761	28,687	251,448
Additions	182,216	-	182,216
Disposals	-	-	-
At 31 December 2020	<u>404,977</u>	<u>28,687</u>	<u>433,664</u>
Depreciation			
At 1 January 2020	-	-	-
Charge	-	-	-
Disposals	-	-	-
At 31 December 2020	<u>-</u>	<u>-</u>	<u>-</u>
Net Book Value			
At 31 December 2020	<u>404,977</u>	<u>28,687</u>	<u>433,664</u>
At 31 December 2019	<u>222,761</u>	<u>28,687</u>	<u>251,448</u>

7. Investments

St James Place	2020 £	2019 £
Original Cost	-	84,000
Value of Dividends and Interest Reinvested	-	25,686
Total Cost	<u>-</u>	<u>109,686</u>
Quoted Value at the 31 December 2020	<u>-</u>	<u>115,888</u>

Imperial Grand Black Chapter of the British Commonwealth

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8 Debtors and Prepayments

	2020	2019
	£	£
Prepayment and Accrued income	3,413	2,991
	<u>3,413</u>	<u>2,991</u>

9 Sundry Creditors and Accruals

	2020	2019
	£	£
PAYE	714	695
Designated Charity Money Collected In Advance	7,440	2,785
Other Creditors	9,988	10,418
	<u>18,142</u>	<u>13,898</u>

10 Movement in Funds

	At the 01/12/2020	Movement In Funds	Transfers in/(out)	Transfers In Funds	At the 31/12/2020
	£	£	£	£	£
Unrestricted Funds					
General Reserves	849,199	72,114	83,774	(1,131)	1,003,956
Restricted Funds					
Restricted Reserves	90,731	-	(83,774)	-	6,957
Total Funds	<u>939,930</u>	<u>72,114</u>	<u>-</u>	<u>(1,131)</u>	<u>1,010,913</u>

11 Net Movement in Funds, included in the above are follows:

	Incoming Resources	Resources Expended	Movement in Funds
	£	£	£
Unrestricted Funds			
General Fund	178,129	(106,015)	72,114
Restricted Funds			
Restricted	-	-	-
Total Funds	<u>178,129</u>	<u>(106,015)</u>	<u>72,114</u>

Imperial Grand Black Chapter of the British Commonwealth

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12 Employee Information

	2020 Number	2019 Number
Employee Numbers	<u>1</u>	<u>1</u>
	<u>1</u>	<u>1</u>
Staff costs (for the above persons):	2020	2019
	£	£
Wages and salaries	21,096	20,481
Pension Contributions	<u>1,254</u>	<u>1,237</u>
	<u>22,350</u>	<u>21,718</u>

13 Auditor and Independent Examiner Payments

	2020 £	2019 £
Audit	1,500	1,500
Other Financial Services	<u>609</u>	<u>576</u>
	<u>2,109</u>	<u>2,076</u>

15 Trustees Remuneration and Benefits

Other than that noted below, there were no Trustee's remuneration, benefits or loans made during the year ended 31 December 2020.

One or more of the Trustees have been reimbursed for approved expenses incurred in connection with the Charity as detailed below:

	2020 £	2019 £
Total Amount Paid	<u>1,466</u>	<u>5,664</u>
Number of Trustees Reimbursed	<u>2</u>	<u>3</u>

All of the above payments relate to the reimbursement of travel costs.

16 Capital Commitments

There is a substantial Capital Commitment required to complete the ongoing building renovation project in relation to the development of the Headquarters in Loughgall. It is expected that available bank funds will be sufficient to pay for the completion of the project.

Imperial Grand Black Chapter of the British Commonwealth

Northern Ireland - Charity number 100741

Annual report

Trustees report for the year ended 31 December 2020

The Trustees present their report under the Charities SORP in accordance with FRSSE (effective January 2015) and the audited financial statements for the year ended 31 December 2020 also prepared in accordance with the aforementioned Statement of Recommended Practice.

Structure, governance and management

The charity is an unincorporated body, and is registered as a charity for tax purposes with HM Revenue and Customs. The charity is under the control of the Trustees as detailed out in the charity constitution. The charity is recognised as a charity under the Charity Commission for Northern Ireland as at the date of registration being 25 November 2015.

Organisation

The Trustees who have served during the year, and continued to serve at 31 December 2020 are detailed on page 3. Trustees are appointed at the annual general meeting.

Public Benefit

The Trustees believe that both our purposes and the activities undertaken in this last financial year comply with our duty to satisfy the public benefit requirement.

Statement of Public Benefit

In pursuit of the Institution's principal charitable objects, a number of major events and services of worship took place. Many fund-raising events for both other religious and civic charities were organised.

Aims and Objectives

These are set out in the Institution's Mission Statement and can be summarised as to study Holy Scripture, to increase knowledge of the reformed faith, to engage in Christian and charitable outreach and to continue and further develop social and responsible citizenship.

Achievements and Performance

The retention of the Somme Nursing Home, Belfast as the 2020 designated charity was confirmed, but fundraising and most of the charity's other activities were seriously restricted due to the Coronavirus pandemic. Nevertheless, considerable ingenuity and resourcefulness were shown by the membership in the use of Zoom, WhatsApp and other resources to continue activities, albeit in a restricted manner.

In particular, fundraising to assist the NHS and various caring charities, such as the Hospice movement, in meeting the demands placed upon them was very successful. This was especially commendable in that, during the lockdowns, fundraising was in reality, simply members and supporters giving money directly from their own, frequently stretched, resources.

Teaching and training continued wherever possible using technology to best advantage. The impact of the pandemic meant that representations regarding the institution's principles and teaching were severely restricted.

Imperial Grand Black Chapter of the British Commonwealth

5

Financial Review and Reserves

The principal sources of income are from gifts, donations and subscriptions. The financial statements show a surplus for the year of £72,114.

Plans for the Future

Efforts in support of the Somme Nursing Home will continue throughout 2021 and this, with the completion of the development of the new Headquarters in Loughgall will be the main project for 2021. In pursuance of the 'Good Citizenship' element of the Mission Statement, the opportunity will be taken to reflect upon and honour the lifetime of public service given by Sir Norman Stronge Bart, who was both Speaker of the Northern Ireland House of Commons and the Sovereign Grand Master of the Institution.

There is also a substantial Capital Commitment required to complete the ongoing building renovation project.

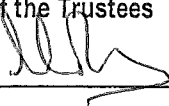
By order of the Trustees

Trustee

Date

Trustee

Date



PETER J. DOWIE

26-6-21

26 6 21

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' Annual Report and the Financial Statements in accordance with the applicable law and United Kingdom Accounting Standards.

The law applicable to charities in Northern Ireland requires the trustees to prepare financial statements for each financial year. Under that law the trustees have prepared the financial statements in accordance with Generally Accepted Accounting Practice in the United Kingdom (accounting standards issued by the Financial Reporting Council in the UK, including Charities SORP (FRS 102), Accounting and Reporting by Charities: Statements of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and promulgated by the Institute of Chartered Accountants in the United Kingdom and United Kingdom Law). Under that law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of the affairs of the charity and of the statement of financial activities of the charity for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether the application of accounting standards have been followed, subject to any material departures disclosed and explained in the Financial Statements;
- prepare the Financial Statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008 and the Charity (Accounts and Reports) Regulations (Northern Ireland) 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charities website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Statement as to disclosure to our auditors

In so far as the trustees are aware at the time of approving our trustees' annual report:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the company's auditors are aware of that information.

Imperial Grand Black Chapter of the British Commonwealth

Auditors

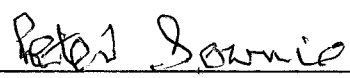
A resolution to re-appoint the Auditors, Noel Conn & Company, will be proposed at the annual general meeting.
By Order of the board

By order of the Trustees



Trustee

20-6-21
Date



Trustee

20/6/2021
Date

Imperial Grand Black Chapter of the British Commonwealth

Northern Ireland - Charity number 100741

Annual return

Auditors report for the year ended 31 December 2020

We have audited the financial statements of the Imperial Grand Black Chapter of the British Commonwealth as set out on pages 10 - 16 for the year ended 31 December 2020, which comprise of the Statement of Financial Activities, The Balance Sheet, and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the Charity Trustees, as a body, in accordance with regulations made under the Charities Act (Northern Ireland) 2008. Our audit work has been undertaken so that we might state to the Charity's Trustees those matters we are required to state to them in a auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity and the charity's Trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Responsibilities of the Imperial Grand Black Chapter of the British Commonwealth Trustees and Auditors

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for preparing the financial statements which give a true and fair view.

Our responsibility is to audit the financial statements in accordance with the relevant legal and regulatory requirements and United Kingdom standards issued by the Auditing Practises Board. This report, including the opinion has been prepared for and only for the Imperial Grand Black Chapter of the British Commonwealth members as a body and for no other purpose. We do not, in giving this opinion, accept or assume responsibility for any other purpose or to any other person to whom this report is shown or into whose hands it may come save where expressly agreed by our prior consent in writing.

We report to you our opinion as to whether the accounts give a true and fair view.

Scope of the audit

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates and judgements made by the directors; and the overall preparation of the financial statements. In addition, we read all the financial and non-financial information in the annual report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Basis of audit opinion

We conducted our audit in accordance with Auditing Standards issued by the Auditing Practises Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the accounts. It also includes an assessment of the significant estimates and judgements made by the Imperial Grand Black Chapter of the British Commonwealth members, in the preparation of the accounts, and of whether the accounting policies are appropriate to the organisations circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the accounts.

Auditors report for the year ended 31 December 2020 (Continued)

Opinion

In our opinion the financial statements:

- give a true and fair view of the charity's affairs at the 31 December 2020 and of its incoming resources and application of resources, for the year ended 31 December 2020 and
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act (Northern Ireland) 2008.

Matters on which we are required to report by exception:

We have nothing to report in respect of the following matters where the Charities Act (Northern Ireland) 2008 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received; or
- the company's financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit; or
- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements.



Noel Conn (Senior statutory auditor)
For and on behalf of Noel Conn & Company, Statutory Auditor
7 Seven Houses
English Street
Armagh
BT61 7LA

09/09/2021
Date