

R.A.O.B. GRAND LODGE OF NORTHERN IRELAND CHARITABLE TRUST

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2018

The trustees present their report and accounts for the year ended 31 December 2018.

Objectives and activities

The objects of the RAOB Grand Lodge of Northern Ireland Charitable Trust are to relieve the poverty of necessitous members, widows and orphans or dependents of the deceased brethren. To advance citizenship and community development by supporting such external philanthropic charitable objects as deemed desirable.

Individual lodges have continued to have functions and to fundraise throughout the year to raise funds for the chosen annual charity.

Achievements and performance

Review of activities

RAOB Grand Lodge of Northern Ireland Charitable Trust continues to support relief of stress, financial hardship and relief poverty for its beneficiaries. In addition a chosen charity has once again benefitted from the funds raised by individual lodges.

Financial review

Going Concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

Financial review

The results for the financial year are set out in the Statement of Financial Activities on page 5.

Future developments

The charity hopes to continue to support the stress, financial hardship and poverty of its brethren and also to fundraise on behalf of its supported charities.

Structure, governance and management

Constitution

The constitution of the charity states that the affairs of the charity are to be directed by the Officers, to include five serving trustees.

The trustees who served during the year were:

L Sterrett (Chairperson)

W Ashe

O Seenan

C Martin

J Martin

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the constitution.

Funds held as custodian trustee

No funds are held as custodian on behalf of others.

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TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2018

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

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 applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008, the Charity (Accounts and Reports) Regulations (Northern Ireland) 2015 and the provisions of the trust deed. 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' report was approved by the Board of Trustees.

L Sterrett (Chairperson)

Trustee

Dated: 18 March 2019