

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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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

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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.

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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.

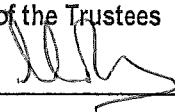
By order of the Trustees

Trustee

Date

Trustee

Date



26-6-21

PETER DORWIE

26 6 2021

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.

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Auditors

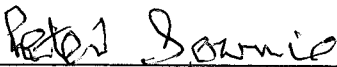
A resolution to re-appoint the Auditors, Noel Conn & Company, will be proposed at the annual general meeting.
By Order of the board

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

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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.

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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>

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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>

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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>

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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.