

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