

**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](http://www.royalblack.org)  
Email: [info@royalblack.org](mailto: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.

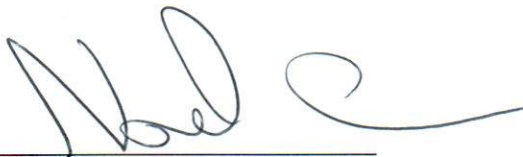
**Independent Auditors report for the year ended 31 December 2023** (Continued)

**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

21/10/24  
\_\_\_\_\_  
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
<b><u>Incoming Resources:</u></b>					
<b>Voluntary income</b>					
		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
<b>Activities to Generate Funds</b>					
		22,978	-	22,978	35,929
<b>Investment and Other Income</b>					
		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>
<b><u>Resources Expended:</u></b>					
<b>Charitable Activities</b>					
	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	-
<b>Reconciliation of Funds</b>					
	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 £
<b>Fixed Assets</b>					
Tangible Assets	7	959,440	-	959,440	(As Restated) Note 10 950,231
<b>Current Assets</b>					
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>
<b>Current Liabilities</b>					
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>
<b>Net Current Assets</b>		62,366	2,223,141	2,285,507	2,130,515
<b>Total Assets Less Current Liabilities</b>		<u>1,021,806</u>	<u>2,223,141</u>	<u>3,244,947</u>	<u>3,080,746</u>
<b>Funds</b>					
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>
<b>Depreciation</b>				
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>
<b>Net Book Value</b>				
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 £
<b>Unrestricted Funds</b>					
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>
<b>Restricted Funds</b>					
Restricted Reserves - Imperial	46,957	-	-	-	46,957
Restricted Reserves - Branches	1,897,499	115,062	163,623	-	2,176,184
<b>Total Funds</b>	<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 £
<b>Unrestricted Funds</b>			
General Fund	275,351	(290,780)	(15,429)
<b>Restricted Funds</b>			
Restricted	1,604,015	(1,488,953)	115,062
<b>Total Funds</b>	<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.