

# District Grand Chapter Of Guyana

*Inaugurated on 9 July 1977  
under the Jurisdiction of the Supreme  
Grand Chapter of Royal Arch Masons of England*



***E. COMP. ROYSDALE A. FORDE***

M. E. Grand Superintendent

***E. COMP. DUNSTAN BARROW, AA, PGStdB***

Deputy Grand Superintendent

***E. COMP. RABINDRA K. CHAND, PDistGAlm***

Second District Grand Principal

***E. COMP. PHILIP YEUNG***

Third District Grand Principal

***E. COMP. JOHN LEWIS, PDistGAlm***

District Grand Scribe Ezra

## Half-Yearly Convocation Of

The District Grand Chapter of Royal Arch Masons of Guyana  
Freemasons' Hall, Company Path, Georgetown  
Saturday 20th October, 2018



## **Grand Officers of Supreme Grand Chapter on the Roll of the District of Guyana – 2018**

E. Comp. R. A. Forde, GSupt. ....	2018
E. Comp. D. Persaud, PGSupt. ....	2011
E. Comp. Dunstan Barrow, AA, PGStdB, DGSupt. ....	2016
E. Comp. J. A. Peroune, PAGSoj, PDGSupt. ....	2015
E. Comp. F. C. McLean, PAGSoj, PDGSupt. ....	2011
E. Comp. E. E. Heyligar, CCH, PGSoj, PDGSupt. ....	2004
E. Comp. D. T. Sywack, PAGSoj. ....	2012
E. Comp. R. L. Singh, AA, PAGSoj. ....	2012
E. Comp. I. E. O'Brien, MS, PGStB. ....	2011
E. Comp. Hon. N. L. Holder, MP, PGStB. ....	2012
E. Comp. E. G. Hopkinson, PGStB. ....	2014
E. Comp. C. McG Kirtan, PGStB. ....	2014
E. Comp. E. G. Rebeiro, PAGDC. ....	2016

## **Chapters on the Roll of the District Grand Chapter of Guyana**

1. UNION CHAPTER. ....	No. 247
2. ITUNI CHAPTER. ....	No. 2642
3. SILENT TEMPLE CHAPTER. ....	No. 3254
4. CONCORD CHAPTER. ....	No. 3508
5. RORAIMA CHAPTER. ....	No. 3902
6. MOUNT EVEREST CHAPTER. ....	No. 5868
7. EUREKA CHAPTER. ....	No. 8515
8. GUYANA WHEEL OF SERVICE CHAPTER. ....	No. 9431

# District Grand Chapter of Guyana

*Under the jurisdiction of the Supreme Grand Chapter of England*

Inaugurated on 9th July 1977

**E. Comp. Roysdale A. Forde**

*M. E. Grand Superintendent*

**E. Comp. Dunstan Barrow, AA, PGStdB**

*Deputy Grand Superintendent*

**E. Comp Rabindra K. Chand, PDistGAlm**

*Second District Grand Principal*

**E. Comp Philip Yeung**

*Third District Grand Principal*

**E. Comp. John Lewis, PDistGAlm**

*District Grand Scribe E*



FREEMASONS' HALL

Company Path

Georgetown

Guyana

South America

[www.dgl.org.gy](http://www.dgl.org.gy)

5th September 2018

To: Past Grand Officers

District Grand Officers, Present and Past

Principals of all Chapters in the District

Past First Principals

Dear Excellent Companions,

Half-Yearly Convocation of the District Grand Chapter of Guyana

You are requested to attend the Half-Yearly Convocation of this District Grand Chapter which will be held at 14:00 hours on Saturday, 20th October 2018, at Freemasons' Hall, Company Path, Georgetown. All other Companions, being subscribing members of Chapters in the District, are invited to be in attendance.

Companions are requested to be seated at 13:45 hours.

The appropriate dress is a dark suit and the Royal Arch or Craft or plain black tie. In addition, Companions are requested to wear the regalia appropriate to their masonic rank and Past Grand Officers, as well as District Grand Officers, Present and Past, will wear the appropriate collar and jewel of their office.

Yours sincerely and fraternally,

**JOHN LEWIS, PDistGAlm**

**District Grand Scribe E**

**HALF YEARLY CONVOCATION OF DISTRICT GRAND CHAPTER  
SATURDAY, 20TH OCTOBER, 2018  
ORDER OF PROCEDURE**

1. The Grand Superintendent, the Deputy Grand Superintendent, Second and Third Grand Principals, Past Grand Officers of Supreme Grand Chapter of England and officers of District Grand Chapter enter the Temple in processional order
2. District Grand Chapter is opened
3. The District Grand Scribe calls the roll of the chapters in the District
4. The minutes of the Annual Convocation of the District Grand Chapter held on Tuesday, 27 March 2018 as printed and circulated are confirmed
5. Obituaries are announced
6. The Interim Report of the District Committee of General Purposes is presented
7. The Accounts for the District Grand Chapter for the year ended 31 December 2017 and the report of the Auditors thereon which were previously circulated are considered
8. Announcement of dispensations granted
9. Announcement of petitions, communications and correspondence
10. The Grand Superintendent addresses the Companions
11. The representative of the District Grand Chapter under the Supreme Grand of Scotland invited to make a few remarks
12. Any other business (By-law 21)
13. Benevolent collection
14. The District Grand Chapter is closed

## DISTRICT GRAND CHAPTER OF GUYANA

Minutes of the Annual Convocation of the District Grand Chapter of Royal Arch Masons of Guyana, held at the Ramada Georgetown Princess Hotel on Tuesday, 27 March 2018.

Ninety-three Companions were present, including the following:

E. Comp. Oliver P. Insanally, Dist1stAGSoJ	- District Grand Scribe E
E. Comp. Michael Daniels	- District Grand Treasurer
E. Comp. Roysdale A. Forde	- District Grand Registrar
E. Comp. Mark A. Bender	- District Grand Dir. of Cer.
E. Comp. Lennox J. Hernandez	- District Grand Sword Bearer
E. Comp. Shivraj Singh	- Dept. District Grand Dir. of Cer.
E. Comp. John Lewis	- District Grand Almoner
E. Comp. John A. Piggott	- District Principal Grand Soj.
E. Comp. Mohamed I. Ally	- District Grand Standard Bearer
E. Comp. Dr. Lennox M. Applewhaite, PDistGSN	- District Grand Organist
E. Comp. Wayne R. Austin	- District Grand Steward
E. Comp. Deryck A. King	- District Grand Steward
E. Comp. Mohamed F. Karimullah	- District Grand Janitor

### Distinguished Companions from Supreme Grand Chapter of England

M. E. Peter Geoffrey Lowndes	- Pro First Grand Principal
E. Comp. Brig. William E. Shackell, CBE	- Grand Scribe Ezra
E. Comp. Oliver A.W. Lodge, TD, PGScribeN	- Grand Director of Ceremonies
E. Comp. Alistair J. Townsend, PDGDC	- Deputy Grand Dir. Of Cer.

### Other Distinguished Companions

E. Comp. Walter H. Scott, QC	- Grand Superintendent, Jamaica & the Cayman Islands
E. Comp. Gordon Thavenot	- Grand Inspector, Trinidad & Tobago
E. Comp. Donald T. Saywack	- Past Assistant Grand Sojourner
E. Comp. Fritz McLean	- Past Assistant Grand Sojourner
E. Comp. John Peroune	- Past Assistant Grand Sojourner

### Excuses of absence were received from:

E. Comp. Lal B. Singh, PAGSoJ	- 2nd District Grand Principal
E. Comp. Henry G. Rebeiro, PAGDC	- 3rd District Grand Principal
E. Comp. Collin McG. Kirton, PGStB	- Pres. Dist. Committee of General Purposes

### Other Companions Present:

Past officers of Supreme Grand Chapter, Past District Grand Officers, as well as Principals of Chapters and Companions.

### Scottish Constitution:

M. E. Comp. Thomas A. Pinkerton	- Grand Supervisor
M. E. Comp. John S.L. Browman	- PZ and Scribe N., Eldorado R.A.C. # 735
M. E. Comp. Winston E. Beckles	- PZ and Third Sojourner, Eldorado R.A.C. # 735
M. E. Comp. Whittington L. Braithwaite	- PZ and Second Principal,

M. E. Comp. Carlos A. Mendonca - Eldorado R.A.C. # 735  
Third Principal, Eldorado R.A.C. # 735

### **Opening of the District Grand Chapter**

The M. E. Pro First Grand Principal, Peter Geoffrey Lowndes, assisted by officers of Supreme Grand Chapter, opened District Grand Chapter at 11:00 hours.

### **Installation of Grand Superintendent**

The M. E. Pro First Grand Principal addressed the Companions and stated the object of the meeting. He thanked the Companions for attending the ceremony and noted that this was his third visit to the Caribbean as a ruler in the Order. The M. E. Pro First Grand Principal advised the companions that ruling a district requires energy and dynamism. He noted that E. Comp. Roysdale Forde is a successful lawyer who is capable of this task but would need the support of the Companions. He urged the Companions to give the Grand Superintendent Designate their full support in all his endeavours.

The M. E. Pro First Grand Principal then inspected the Patent of Appointment of the Grand Superintendent Designate and finding this regular, instructed the Grand Director of Ceremonies to read it and form a Deputation to introduce the Grand Superintendent Designate.

The Grand Superintendent Designate answered affirmatively when asked whether he could conscientiously undertake the duties of the Office of Grand Superintendent by the M. E. Pro First Grand Principal. Thus assured, the M. E. Pro First Grand Principal duly obligated and invested E. Comp. Roysdale Alton Forde as the Grand Superintendent in and over Guyana.

### **Investiture of Second and Third District Grand Principals**

The M. E. Grand Superintendent appointed, obligated and invested E. Comp. Rabindra K. Chand as Second District Grand Principal.

He then appointed, obligated and invested E. Comp. Phillip Yeung as Third District Grand Principal.

The Grand Director of Ceremonies then proclaimed the Grand Superintendent and the Second and Third District Grand Principals.

### **Investiture of Deputy Grand Superintendent**

The M. E. Grand Superintendent appointed, obligated and invested E. Comp. Dunstan Barrow, AA, PGStB as Deputy Grand Superintendent. The Deputy Grand Director of Ceremonies then proclaimed the Deputy Grand Superintendent.

### **Appointments and Promotions in Past District Grand Chapter**

The M. E. Grand Superintendent appointed the following companions and invested those present:

E. Comp. Mark A. Bender to Past District Grand Sword Bearer  
E. Comp. Trevor A. Meredith to Past District Grand Standard Bearer  
E. Comp. Andre Joseph to Past District Grand Standard Bearer

### **Appointments and Promotions in District Grand Chapter**

The M. E. Grand Superintendent appointed the following companions and invested those present:

President, District Committee of General Purposes	-	E. Comp. Stephen G Lewis
District Grand Scribe Ezra	-	E. Comp. John Lewis
District Grand Scribe Nehemiah	-	E. Comp. Lennox J. Hernandez
District Grand Treasurer	-	E. Comp. Michael Daniels
District Grand Registrar	-	E. Comp. Frederick G. Singh
District Grand Director of Ceremonies	-	E. Comp. Mark A. Bender
District Grand Sword Bearer	-	E. Comp. Fairbain Liverpool
District Deputy Grand Director of Ceremonies	-	E. Comp. Shivraj Singh
District Grand Almoner	-	E. Comp. William A. Boyle
District Principal Grand Sojourner	-	E. Comp. Geoffrey A. Fraser
District First Assistant Grand Sojourner	-	E. Comp. Wayne R. Austin
District Second Assistant Grand Sojourner	-	E. Comp. Mohamed F. Karimullah
District Assistant Grand Scribe Ezra	-	E. Comp. Deryck A. King
District Grand Standard Bearer	-	E. Comp. Mohamed I. Ally
District Grand Organist	-	E. Comp. Christopher Matthias
District Grand Steward	-	E. Comp. Athmaram S. Mangar
District Grand Steward	-	E. Comp. George B. Allen
District Grand Janitor	-	E. Comp. Devanand Lalgie

### **Roll Call**

The Roll of the Chapters was called by the District Grand Scribe Ezra. All eight (8) Chapters being properly represented, the M. E. Grand Superintendent declared the District Grand Chapter duly constituted.

### **Confirmation of Minutes**

The minutes of the Half-Yearly Convocation held on Saturday, 14 October 2017, which were previous circulated, were confirmed on a motion moved by E. Comp. Gordon I.

McDavid and seconded by E. Comp. Victor I. Hopkinson.

### **Announcement of Obituaries**

There were three (3) reported transitions to the Grand Chapter above:

- E. Comp. Dr. Royston Arthur Evanson Anderson, PDist1stAGSoj, Past First Principal of Union Chapter No. 247;
- E. Comp. Godfrey Andrew Proctor, Past First Principal of Silent Temple Chapter No. 3254;
- E. Comp. Dr. Martin J. Boodhoo, PDistGStB, Past First Principal of Mt. Everest Chapter No. 5868.

The Companions stood in silence.

### **Interim report of the District Committee of General Purposes**

This report, being previously circulated, was taken as read and confirmed by the Companions based on a motion moved by E. Comp. Mohamed F. Karimullah and seconded by E. Comp. Mark A. Bender.

### **Announcement of Dispensations Granted**

The Assistant District Grand Scribe Ezra reported that no dispensation was granted over the period under review.

### **Announcement of Petitions, Communications and Correspondence Recieved**

The District Assistant Grand Scribe Ezra reported that the usual communications from Supreme Grand Chapter and local Chapters were received and duly circulated.

### **The Accounts of District Grand Chapter**

Consideration of the accounts of District Grand Chapter for the year ended 31st December, 2017 along with the report of the auditors thereon were deferred based on a motion moved by E. Comp. Michael Daniels and seconded by E. Comp. John Lewis.

### **Remarks by the Grand Superintendent**

The M. E. Grand Superintendent welcomed the members of the delegation from Grand Chapter and, in particular, thanked E. Comp. Walter H. Scott, QC and E. Comp. Gordon Thavenot for participating in the installation ceremony.

The M. E. Grand Superintendent disclosed that his primary objective would be to see that chapters within the District operated efficiently. He noted, also, that too many master masons were not members of a Royal Arch chapter. He proposed to address this situation through each lodge's mentoring plan that would provide guidance for master masons taking the next step into Holy Royal Arch masonry. The Grand Superintendent further noted that Royal Arch representatives within each lodge would be appointed to guide newly-made master masons. In addition, there would be regular lectures on the importance of the Royal Arch and its relevance to Freemasonry

In closing, the Grand Superintendent encouraged all Royal Arch companions to be more active and noted that he looked forward to working with them.

**Invited Remarks by M. E. Comp. Thomas A. Pinkerton, Grand Supervisor**

M. E. Comp. Pinkerton extended warm congratulations to the newly installed Grand Superintendent and wished him well in all his endeavours. He further pledged his District's support for this.

**Any Other Business**

The District Grand Scribe Ezra announced that there was no such business to report.

**Benevolent Collection**

The Benevolent Collection was taken and realised the sum of ...

**Closing of the District Grand Chapter**

The District Grand Chapter was closed in Antient form at 12:58 hours.

The Pro Grand Principal, the Grand Superintendent, the Deputy Grand Superintendent, the Second and Third District Grand Principals, Officers of Grand Chapter, Past Grand Officers, Officers of District Grand Chapter, the Grand Supervisor of Guyana and the Deputation of the Scottish Constitution retired in recessional order from the Temple, under the Direction of the Grand Director of Ceremonies.

**E. Comp John Lewis,  
District Grand Scribe E**

## **INTERIM REPORT OF THE DISTRICT COMMITTEE OF GENERAL PURPOSES**

M. E Grand Superintendent, Deputy Grand Superintendent, Second and Third District Grand Principals, Past and Present District Grand Officers, Officers of District Grand Chapter of Guyana Past and Present, Distinguished Companions, Companions all.

I hereby present to you the Interim Report of the District Committee of General Purposes.

At the District Annual Convocation and Installation meeting held on the 27th March, 2018 I was appointed President of the Committee of General Purposes.

Since my appointment, the Committee has had three (3) meetings.

E. Companion Dr. Harold B. Davis was elected Vice President at the first meeting.

### **Obituary**

Since the Installation meeting 27th March, 2018, regrettably, the following Brother has ascended to the Grand Lodge above:

Comp. Patrick Carl Holder of Roraima Chapter No.3902 and Guyana Wheel of Service Chapter No. 9431

### **Financial Matters**

At the 15th of September, 2018, seven (7) Chapters were indebted to District Grand Chapter in the accumulated sum of \$813,000. The period of indebtedness is from the year 2015 to 2018.

I wish to urge those Chapters and Companions who are indebted to District Grand Chapter for dues and ticket monies to settle their indebtedness to Grand Chapter. I ask you to be mindful that the proceeds of all ticket sales go to some worthy charitable or benevolent activity. Therefore, your failure to settle your indebtedness adversely affects our benevolent efforts and deprives a person in need.

### **Annual Returns**

As at the 15th September, 2018, five (5) Chapters had not submitted their Annual Returns for the year ended December, 2016. These Chapters ought to put themselves in order.

### **Installation Returns**

At as at 15th September, 2018:

- one (1) Chapter had not submitted Installation Returns for 2014.
- Five (5) Chapters had not submitted Installation Returns for 2015
- One (1) Chapter had not submitted Installation Returns for 2016.
- Two (2) Chapters had not submitted Installation Returns for 2017.
- Ten (10) Chapters had not submitted Installation Returns for 2018.

### **Other Administrative Matters**

The District Grand Chapter embarked on a drive to exalt eligible masons to Royal Arch. To this end, by the end of September, 2018 over fifteen (15) masons were exalted in various Chapters.

In keeping with one of the District Grand Chapter's program to revive and resuscitate the Chapters which have fallen off and have not met for an extended period of time, efforts were made in this regard. A team of E. Companions was formed to assist in the exaltation of eligible masons. This team worked largely out of the resuscitated Eureka Chapter No. 8515 and Silent Temple Chapter No. 3254 and has exalted twelve (12) Companions.

An awareness meeting intended to sensitize masons about the Royal Arch was hosted at Eureka Chapter No. 8515. W. Bro. Phil Young did the address. It evolved into a very interactive and informative session, which also involved young masons, about the Royal Arch and why masons should join.

The Committee and indeed the District Grand Chapter are entirely grateful to those who have played a part in making the exaltation and revival efforts successful.

### **Guidance Notes/Secretariat Outreach**

The Committee has established a format for some documents held by the Chapters and submitted to District Grand Chapter and the M. E Grand Superintendent. These are:

- i) Minutes
- ii) Report of the Most Excellent Z
- iii) Most Excellent Z's Plan
- iv) Visiting Officers form.

Guidance notes in this regard have been circulated to the Chapters. These notes are not intended to change one's style of writing but are intended to point out what items must be included. It assists with better record keeping and provides important information for the District Grand Chapter administration.

The Board mandated the District Grand Scribe and the Treasurer to meet with Chapter Scribes and Treasurers to deal with such matters as Annual and Installation returns, explanation of the new guidance notes. It was also an interactive session to understand and address, where possible, the challenges faced by the chapter scribes and treasurers in the execution of their duties and improve the relationship and communication between the District Grand Scribe and the Chapters.

On the 8th day of September, 2018 the District Grand Chapter hosted a forum for Lodge Scribes.

This forum involved a presentation by Professor Susan Snell BA DAA MA RMARA, Archivist and Records Manager of the Library and Museum, United Grand Lodge of England, on record keeping and record preservation.

Scribes under the Scottish Constitution, pursuant to an invitation by District Grand Chapter, attended and participated at this forum.

I wish to thank the members of the Committee and all those Companion who assisted for their hard work thus far and say that we have miles to go and that collectively we can further develop the programs for free masonry in Guyana.

**Stephen G. Lewis**  
**President of the District Committee of General Purposes**  
**October 20th 2018**

**ACCOUNTS OF DISTRICT GRAND CHAPTER OF GUYANA  
STATEMENT OF FINANCIAL POSITION  
AS AT 31 DECEMBER 2017**

<b>ASSETS</b>	<b>Note</b>	<b>2017 G\$</b>
<b>CURRENT ASSETS</b>		
Cash and Bank	2	2,116,800
Receivables	3	100,000
<b>TOTAL ASSETS</b>		<b><u>2,116,800</u></b>
<hr/>		
<b>FUNDS AND LIABILITIES</b>		
<b>FUNDS</b>		
Fund of General Purposes	4	1,529,812
Fund of Benevolence	5	426,042
Related Party Payable		260,946
		<b><u>2,216,800</u></b>
<b>TOTAL EQUITY AND LIABILITIES</b>		<b><u>2,216,800</u></b>

**DISTRICT GRAND CHAPTER OF GUYANA  
STATEMENT OF PROFIT OR LOSS  
FOR THE YEAR ENDED 31 DECEMBER 2017**

	Note	2017 G\$	2016 G\$
<b>INCOME</b>			
Fund of General Purposes	4	337,000	372,000
Fund of Benevolent	5	142,491	52,257
<b>TOTAL INCOME</b>		<b>479,491</b>	<b>424,257</b>
<b>LESS: EXPENDITURE</b>			
Fund of General Purposes	4	208,351	58,195
Fund of Benevolence	5	2,210	1,667
<b>TOTAL EXPENSES</b>		<b>210,561</b>	<b>59,862</b>
<b>SURPLUS FOR THE YEAR</b>		<b>268,930</b>	<b>364,395</b>

**DISTRICT GRAND CHAPTER OF GUYANA  
STATEMENT OF CHANGES IN EQUITY  
FOR THE YEAR ENDED  
31 DECEMBER 2017**

	<b>General Purposes</b>	<b>Benevolence</b>	<b>Total G\$</b>
<b>Year Ended 31 December 2017</b>			
Balance at Beginning of the Year	1,401,163	285,761	1,686,924
Surplus for the Year	128,649	140,281	268,930
Balance as at the End of the Year	<b>1,592,812</b>	<b>426,042</b>	<b>1,955,854</b>

**Year Ended 31 December 2016**

Balance at Beginning of the Year	1,087,358	235,171	1,322,529
Surplus for the Year	313,805	50,590	364,395
Balance as at the End of the Year	<b>1,401,163</b>	<b>285,761</b>	<b>1,686,924</b>

**DISTRICT GRAND CHAPTER OF GUYANA  
NOTES TO THE FINANCIAL STATEMENTS  
31 DECEMBER 2017**

**1. SIGNIFICANT ACCOUNTING POLICIES**

**The significant accounting policies are:**

**(a) Accounting Convention**

The financial statement have been prepared under the cash basis convention. The Chapter's accounting policy confirms with Generally Accepted Accounting Principal.

**(b) Principal Activity**

The principal objective of the Grand Chapter is to provide assistance to brethren in need and other social activities within communities of Guyana .

	<b>2017</b>	<b>2016</b>
	<b>G\$</b>	<b>G\$</b>
<b>2. CASH AND BANK</b>		
Cash at Bank	2,102,400	1,740,119
Cash at Bank	14,400	-
<b>3. Receivables</b>		
Craft Charity Fund	100,000	-
<b>4. Fund of General Purposes</b>		
Registration Fees and Dues	337,000	368,000
Exalation Fees	-	4,000
Donation for Charity	-	-
	<hr/>	<hr/>
	<b>337,000</b>	<b>372,000</b>
<b>Less: Expenditure</b>		
Printing and Stationery	153,551	58,195
Ceremony of the Veils Expenses	54,200	-
Bank Charges	600	-
	<hr/>	<hr/>
<b>Total Expenditure</b>	208,351	58,195
Net Surplus	128,649	313,805
<b>Accumulated Fund as at 01.01.2016/2017</b>	<hr/> 1,401,163	<hr/> 1,087,358
<b>Accumulated Fund as at 31.12.2016/2017</b>	<hr/> <hr/> 1,529,812	<hr/> <hr/> 1,401,163

<b>5. Benevolence Fund</b>	<b>2017 G\$</b>	<b>2016 G\$</b>
Collections- Convocations	31,440	18,920
Interest Income	11,051	8,337
Honour Fees	-	25,000
Donation for Charity	100,000	-
	<b>142,491</b>	<b>52,257</b>
<b>Less: Expenditure</b>		
Withholding Tax	2,210	1,667
<b>Total Expenditure</b>	<b>2,210</b>	<b>1,667</b>
Net Surplus	140,281	50,590
<b>Accumulated Fund as at 01.01.2017/2016</b>	<b>285,761</b>	<b>235,171</b>
<b>Accumulated Fund as at 31.12.2017/2016</b>	<b>426,042</b>	<b>285,761</b>



# Maurice Solomon & Co.

Chartered Accountants/Management Consultants



Trainee Development - Gold

## INDEPENDENT AUDITOR'S REPORT TO THE SHAREHOLDERS OF DISTRICT GRAND CHAPTER OF GUYANA.

### Report on the Audit of the Financial Statements

#### Opinion

We have audited the accompanying financial statements of District Grand Chapter of Guyana which comprise the Statement of Financial Position as at 31 December 2017, the Statement of Profit or Loss and the Statement of Changes in Equity and the Statement of Cash Flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies as set out in pages 6 to 7.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the friendly society as at December 31, 2017, and of its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards.

#### Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing. 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 friendly society in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants together with the ethical requirements that are relevant to our audit of the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the International Ethics Standards Board for Accountants' Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Responsibilities of Management and those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with International Financial Reporting Standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, management is responsible for assessing the company'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 management either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the company's financial reporting process.

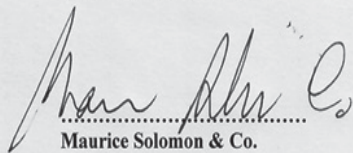
### **Auditor's Responsibilities for the Audit of the Financial Statements**

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 International Standards on Auditing 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 decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with International Standards on Auditing, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the company to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the company audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

A handwritten signature in dark ink, appearing to read "Maurice Solomon & Co.", is written over a horizontal dotted line.

**Maurice Solomon & Co.**  
*Chartered Accountants*  
**October 3, 2018**

**DISTRICT GRAND CHAPTER OF GUYANA  
HALF YEARLY CONVOCATION 20TH OCTOBER, 2018  
PROPOSERS AND SECONDEES**

**ITEM**

- |    |   |   |
|----|---|---|
| 4. | Confirmation of Minutes                                     | Proposed by E. Comp. L. Hernandez<br>Seconded by E. Comp. D. King |
| 6. | Interim Report of DCGP                                      | Proposed by E. Comp. S. Lewis<br>Seconded by E. Comp. M. Bender   |
| 7. | Financial Statements for the Year<br>Ended 31 December 2017 | Proposed by E. Comp. M. Daniels<br>Seconded by E. Comp. S. Singh  |