

# THE LIEUTENANCY OF ENGLAND AND WALES OF THE EQUESTRIAN ORDER OF THE HOLY SEPULCHRE OF JERUSALEM

England & Wales · Charity number 262033

## Details

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**Other names** KNIGHTS OF THE HOLY SEPULCHRE

**Status** Registered

**Legal form** Trust

**Registered** 1971-01-27

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Gusbourne House  
Appledore  
Ashford  
Kent  
TN26 2BS

**Phone** 01233758639

**Email** [treasurer@eohsj.org.uk](mailto:treasurer@eohsj.org.uk)

**Website** [www.eohsj.org.uk](http://www.eohsj.org.uk)

## Activities

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**Objects:** TO APPLY THE TRUST PROPERTY AND THE INCOME THEREOF EITHER AS CAPITAL OR AS INCOME FOR SUCH OF THE CHARITABLE PURPOSES OF THE ORDER AS THE TRUSTEES SHALL FROM TIME TO TIME DECIDE AND IF AT ANY TIME THE ORDER SHALL CEASE TO EXIST OR CEASE TO HAVE CHARITABLE PURPOSES THEN UPON TRUST TO APPLY THE TRUST PROPERTY AND THE INCOME THEREOF FOR SUCH ONE OR MORE OTHER CHARITABLE PURPOSES AS THE TRUSTEES SHALL DECIDE.

**Activities:** Education/TrainingOverseas aid/Famine reliefReligious activities

## Classification

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- **How:** Makes Grants To Organisations, Provides Other Finance
- **What:** Education/training, Overseas Aid/famine Relief, Religious Activities
- **Who:** Children/young People, Elderly/old People, Other Defined Groups, The General Public/mankind

## Geography

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- Israel
- Jordan
- Occupied Palestinian Territories

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-12-31	£527,943	£330,306	£352,121	0
2024-12-31	£590,658	£618,841	£178,942	0
2023-12-31	£411,428	£434,543	-	-
2022-12-31	£407,536	£357,822	-	-
2021-12-31	£296,271	£552,098	-	-
2020-12-31	£468,379	£538,259	-	-

## Trustees

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Name	Role	Appointed
Bernadette Mary Cawley		2019-11-09
Dr Shyamala Moganasundram		2025-06-21
Gregory Craig-Waller		2025-06-21
John J McNally		2015-01-22
Pamela Anne O'Leary		2024-03-31
Sarah Catherine Covey		2024-03-31

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# Accounts

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REGISTERED CHARITY NUMBER: 262033

**THE LIEUTENANCY OF ENGLAND AND WALES OF THE  
EQUESTRIAN ORDER OF THE HOLY SEPULCHRE OF JERUSALEM**

REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

THE LIEUTENANCY OF ENGLAND AND WALES OF THE  
EQUESTRIAN ORDER OF THE HOLY SEPULCHRE OF JERUSALEM

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**THE LIEUTENANCY OF ENGLAND AND WALES OF THE  
EQUESTRIAN ORDER OF THE HOLY SEPULCHRE OF JERUSALEM**

**CHARITY INFORMATION FOR THE YEAR ENDED 31 DECEMBER 2024**

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**TRUSTEES:**

J. J. McNally  
B. M. Cawley  
P. O'Leary  
S.C. Covey  
G. M. Craig-Waller  
Dr S. Moganasundram

**CHARITY OFFICES:**

Gusbourne House  
Appledore  
Kent  
TN26 2BS

**REGISTERED CHARITY NUMBER:**

262033 in England and Wales

**BANKERS:**

The Royal Bank of Scotland plc

**INDEPENDENT EXAMINER:**

Martyn Smith BA(Hons) FCA  
Fawcetts LLP  
Windover House  
St Ann Street  
Salisbury  
Wiltshire  
SP1 2DR

**THE LIEUTENANCY OF ENGLAND AND WALES OF THE  
EQUESTRIAN ORDER OF THE HOLY SEPULCHRE OF JERUSALEM**

**TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2024**

The Trustees present their report and the financial statements for the year ended 31 December 2024.

**1 Reference and Administrative Information**

The registered name of the charity is The Lieutenancy of England and Wales of the Equestrian Order of the Holy Sepulchre of Jerusalem, which has also been known as The Knights of the Holy Sepulchre.

The Charity is registered (number 262033) under the Charities Act 2011 with the Charity Commission for England and Wales. During this period the address at which the Charity could be contacted was 14 Lawton Road, Rainhill, Prescot, Merseyside, L35 0PP. The facility to contact the Charity through a website is available.

The Trustees who served during the year and up to the date of this report were:

M. D. Byrne	Resigned 21 June 2025.
J. J. McNally	
Dr S Moganasundram	Appointed 21 June 2025
B. M. Cawley	
G.M. Craig Waller	Appointed 21 June 2025
P. O'Leary	Appointed 31 March 2024
S.C. Covey	Appointed 31 March 2024

Bankers:

The Royal Bank of Scotland plc.

Independent Examiner:

Martyn Smith BA(Hons) FCA  
Fawcetts LLP  
Windover House  
St Ann Street  
Salisbury  
Wiltshire  
SP1 2DR

**2 Structure, Governance and Management**

The Equestrian Order of the Holy Sepulchre of Jerusalem is an International Order ('The Order') constituted in Canon Law with its legal seat in the Vatican City State. The International Order is directed by a Cardinal Grand Master, a Governor-General and its Grand Magisterium. Within England and Wales there is a Lieutenancy comprised of members of The Order.

The Order operates for strictly religious and charitable purposes. It is not political.

This Charitable Trust is governed by a trust deed dated 1 December 1970, last updated on 3 October 2023, which stipulates that the trust property is to be applied for exclusively charitable purposes (as defined in English Law).

There is no conflict between the Constitution (promulgated by the Pope), the Regulations of the Order (promulgated by the Cardinal Grand Master) and the requirements of English Law pertaining to the administration of the Charity.

**THE LIEUTENANCY OF ENGLAND AND WALES OF THE  
EQUESTRIAN ORDER OF THE HOLY SEPULCHRE OF JERUSALEM**

**TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2024**

Appointment of Trustees

By convention, certain trustees are appointed *ex officio*. (The principal officers of the Lieutenancy – Lieutenant, Chancellor, Treasurer and Secretary).

The appointment and tenure of the principal officers is established by the Constitution of the Order and Regulations.

Each appointment is made for a period of four years with the possibility of a single renewal for a further term.

In 2024, the Trustees determined to appoint two further Trustees from members of the Order.

The Trustees meet as necessary but at least once (in person) each year.

The Trustees recognise their responsibility to manage the risks facing the Lieutenancy. They have considered the major risks to which the Charity is exposed and remain satisfied that systems or procedures are in place to manage those risks dynamically.

The Charity does not have employees. Its overheads are low with many of its expenses being covered by the generosity of its members of the Order.

Safeguarding: The Trustees are committed to fostering and maintaining both systems and a culture of safeguarding. Trustee meetings reviewed both policy and practice in this regard regularly.

Pilgrimage: Undertaking pilgrimage was not possible during this time.

The Register of Trustees' Interests was maintained with no instance of conflict arising.

Appropriate insurance cover is maintained.

### **3 Objectives and Activities**

The Trustees confirm that they have complied with their duty under section 17 of the Charities Act 2011 to have due regard to public benefit guidance produced by the Charity Commission. They have referred to the guidance contained in the Charity Commission's advice on public benefit and the Lieutenancy's activities avoid the granting of any private benefit.

The objectives of the Charity and The Order are to support, by prayer, presence on pilgrimage and charitable giving, the Latin Patriarchate of Jerusalem and the Catholic community in the Holy Land. The benefit provided by the financial support is the continued existence of that Catholic community. This includes support for the schools provided by the Latin Patriarchate which accept both Christian and Muslim pupils.

The Grand Magisterium of the Order (the 'GM') is the predominant means through which members of The Order's donations are deployed in support of its charitable purposes. The Charity entered into an agreement with the GM in 2023 concerning the level of support the Charity will provide to it. (It entered into an additional agreement concerning the provision of supported places for students at Bethlehem University at about the same time).

The GM has established bodies and procedures to engage in the assessments of projects and strategic planning.

**THE LIEUTENANCY OF ENGLAND AND WALES OF THE  
EQUESTRIAN ORDER OF THE HOLY SEPULCHRE OF JERUSALEM**

**TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2024**

Applications for grants may be made and are dealt with on a discretionary basis when each application is considered on its merits. Grants are made in accordance with the objects of the Charity.

Funding: the principal source of funds to the Charity is contributions made by members of the Order, augmented by Gift Aid. Special appeals are made occasionally.

Since the bulk of the Charity's income comes from the members of The Order there is little risk of a significant loss of income. In this context, the Trustees were anxious to encourage donation at a level to keep pace within inflation.

The Cambridge Nazareth Trust (Charity 289084). In 2024 the Trustees were invited to consider the merger of the charity with The Cambridge Nazareth Trust, (CNT) - a charity which would otherwise close. The Trustees noted that for a substantial time past there has been a significant communality between the two charities owing to a common interest in supporting by charitable means the provision of education within the Latin Patriarchate's Schools. The Trustees were also aware that some CNT donors would wish to continue to be able to support its objectives.

The Trustees determined that subject to the approval of the Charity Commission and resolution of any necessary technical adjustments they would be prepared to accept merger and would receive donations from CNT donors present and future with such funds to be for use in line with CNT's purposes.

#### **4 Achievements and Performance**

The Charity relies on donations and contributions.

The results for the year and financial position of the charity are shown in the attached financial statements.

In 2024, £351K was received through donations, legacies and contributions (of which £11.2K were designated funds relating to the Aid23 appeal). Additional funds were raised through events held by Sections and a 'Jerusalem Ball' (£236K). The Gift Aid Scheme was a valuable source of income.

There was a diminution in overall income because of a decreased sum resulting from legacies.

The cost of events has increased significantly as set out. Administrative costs decreased within the year.

The Trustees were pleased to be able to send £418K to the Grand Magisterium, by way of general unrestricted contribution. Further expenditure included £7K to the Latin Patriarchate and Projects in Jordan. The Charity also assisted in educational fees for a Palestinian Student at Liverpool Hope University- undertaking a course of study which will be of benefit (particularly to children) on their return.

#### **5 Financial Review**

Total income increased £76,412 (14.6%) compared to last year. This is despite a fall of £47,852 in donations, legacies and contributions. After deduction of costs the Jerusalem Ball generated net income of £40, 844 in 2024. The Ball is held approximately every 2 years, therefore there was no income in 2023. Additional income came from investitures and Section events.

Total costs increased by £106k compared to 2023 as a result of the increased activities and events during the year.

Governance costs are lower compared to the prior year as there were significant legal costs incurred in 2023.

Overall net expenditure was £53k. The funds carried forward being £154k.

The cash position at the end of the year was £120,493 (2023: £136,585). £16,590 (2023: £16,367) relates to section bank accounts.

**THE LIEUTENANCY OF ENGLAND AND WALES OF THE  
EQUESTRIAN ORDER OF THE HOLY SEPULCHRE OF JERUSALEM**

**TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2024**

**6 Reserves Policy**

The Trust Deed dated 1 December 1970 governing the Charity provides that "the Trustees shall have power at their discretion to retain in the state of investment in which the same may for the time being be all or any part of the trust property for so long as the trustees shall think fit". The Trustees formally adopted this Statement of Reserves Policy on 7 April 2003.

Whilst the normal level of its income is relatively secure and stable, the Charity needs to maintain reserve funds sufficient to cover its committed outgoings against any unexpected or short-term fluctuations in this income. Such committed outgoings include administration expenses and regular contributions to the Grand Magisterium of the Order.

Current levels of committed outgoings are such that in the Trustees' view an ongoing reserve fund of £50,000 would be sufficient but not excessive.

This sum will be identified within the balances held as a designated reserve fund.

The Trustees review this Policy Statement each year to ensure that it continues to reflect the current needs of the Charity.

If at any other time the Treasurer believes that a significant departure from or amendment to this statement is called for, he will report accordingly to the Trustees and seek a formally recorded decision.

**7 Public Benefit**

The Trustees have given due regard to the Charity Commission's guidance [PB3] on reporting public benefit when planning the charities activities.

The Order has at its heart an individual commitment to personal spiritual development (and the development of religion) with the collective endeavour of supporting the Church and Christian people across the Latin Patriarchate of Jerusalem - which includes Cyprus, Jordan and the Holy Land.

The assistance given each year by the Order internationally is in excess of 10 million Euros. These funds are deployed in support of provision of Education, Social Care, and the institutions of the Patriarchate.

**8 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 as at the balance sheet date and of the incoming resources and application of resources for that year.

In preparing these financial statements, the Trustees are required to:

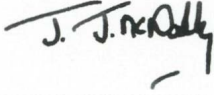
- Select suitable accounting policies and apply them consistently
- observe the methods and principles in the Charities SORP
- make judgements and estimates that are reasonable and prudent
- state whether applicable accounting standards have been followed, subject to any departures disclosed and explained in the financial statements, and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Lieutenancy will continue in operation.

**THE LIEUTENANCY OF ENGLAND AND WALES OF THE  
EQUESTRIAN ORDER OF THE HOLY SEPULCHRE OF JERUSALEM**

**TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2024**

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Lieutenancy and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the Lieutenancy and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved on behalf of the board of Trustees on 13 October 2025.



.....  
J. J. McNally



.....  
B. M. Cawley

**INDEPENDENT EXAMINERS' REPORT  
TO THE MEMBERS OF  
  
THE LIEUTENANCY OF ENGLAND AND WALES OF THE  
EQUESTRIAN ORDER OF THE HOLY SEPULCHRE OF JERUSALEM**

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I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2024 which are set out on pages 8 to 14.

**Responsibilities and basis of report**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

*M C Smith*

Martyn Smith BA(Hons) FCA  
Fawcetts LLP  
Windover House  
St Ann Street  
Salisbury  
Wiltshire  
SP1 2DR

Date: 30 October 2025

**THE LIEUTENANCY OF ENGLAND AND WALES OF THE  
EQUESTRIAN ORDER OF THE HOLY SEPULCHRE OF JERUSALEM**

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2024**

		2024				2023
	Note	Unrestricted £	Designated £	Restricted £	Total £	Total £
<b>INCOME AND ENDOWMENTS:</b>						
Donations, legacies and contributions	2	339,867	11,193	-	351,060	398,912
Charitable activities	3	236,444	-	-	236,444	111,702
Interest receivable		3,155	-	-	3,155	3,631
<b>Total income and endowments</b>		<u>579,465</u>	<u>11,193</u>	<u>-</u>	<u>590,658</u>	<u>514,246</u>
<b>EXPENDITURE ON:</b>						
Raising funds	4	97,547	-	-	97,547	48,152
Charitable activities	5	545,752	-	-	545,752	489,209
<b>Total expenditure</b>		<u>643,299</u>	<u>-</u>	<u>-</u>	<u>643,299</u>	<u>537,361</u>
<b>SURPLUS/(DEFICIT) for the year</b>		(63,834)	11,193	-	(52,641)	(23,115)
<b>RECONCILIATION OF FUNDS</b>						
Total funds brought forward		207,125	-	-	207,125	230,240
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>143,291</u>	<u>11,193</u>	<u>-</u>	<u>154,484</u>	<u>207,125</u>

All income and expenditure derive from continuing activities.

The statement of financial activities includes all gains and losses recognised during the year.

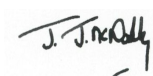
The notes form part of these financial statements

**THE LIEUTENANCY OF ENGLAND AND WALES OF THE  
EQUESTRIAN ORDER OF THE HOLY SEPULCHRE OF JERUSALEM**

**BALANCE SHEET FOR THE YEAR ENDED 31 DECEMBER 2024**

		<u>2024</u>	<u>2023</u>
	Note	Total £	Total £
<b>CURRENT ASSETS</b>			
Stocks		18,843	15,762
Debtors	9	25,015	75,574
Cash at bank		101,353	103,709
- Deposit		19,140	32,876
- Current		<u>164,351</u>	<u>227,921</u>
<b>CREDITORS</b>			
Amounts falling due within one year	10	9,867	20,796
<b>Net current assets</b>		<u>154,484</u>	<u>207,125</u>
<b>NET ASSETS</b>		<u>154,484</u>	<u>207,125</u>
<b>FUNDS</b>			
Unrestricted	11	143,291	207,125
Designated	11	11,193	-
Restricted	11	-	-
		<u>154,484</u>	<u>207,125</u>

The financial statements were approved and authorised for issue by the Board of Trustees on **13 October 2025** and were signed on its behalf by:



**John McNally**  
Trustee

The notes form part of these financial statements

**THE LIEUTENANCY OF ENGLAND AND WALES OF THE  
EQUESTRIAN ORDER OF THE HOLY SEPULCHRE OF JERUSALEM**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024**

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**1. Accounting policies**

**1.1 General information and basis of preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The charity constitutes a public benefit entity as defined by FRS 102.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

**1.2 Funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

**1.3 Income**

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Income includes that earned from events and activities to raise funds. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

**1.4 Expenditure**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

**1.5 Taxation**

The charity is exempt from tax on its charitable activities.

**1.6 Debtors and creditors receivable / payable within one year**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price.

**THE LIEUTENANCY OF ENGLAND AND WALES OF THE  
EQUESTRIAN ORDER OF THE HOLY SEPULCHRE OF JERUSALEM**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024**

**2. Donations, Legacies and Contributions**

	<b>2024</b>			Total £	<b>2023</b>
	Unrestricted £	Designated £	Restricted £		Total £
Members' contributions	223,246	-	-	223,246	235,462
Donations	51,992	11,193	-	63,185	60,847
Legacies	9,684	-	-	9,684	51,229
Gift Aid recoverable	54,945	-	-	54,945	51,374
	<u>339,867</u>	<u>11,193</u>	<u>-</u>	<u>351,060</u>	<u>398,912</u>

**3. Income from Charitable Activities**

	<b>2024</b>			Total £	<b>2023</b>
	Unrestricted £	Designated £	Restricted £		Total £
Jerusalem Ball	75,425	-	-	75,425	-
Section events	76,930	-	-	76,930	61,724
Investitures	83,830	-	-	83,830	49,967
Miscellaneous income	258	-	-	258	11
	<u>236,444</u>	<u>-</u>	<u>-</u>	<u>236,444</u>	<u>111,702</u>

**4. Raising Funds**

	<b>2024</b>			Total £	<b>2023</b>
	Unrestricted £	Designated £	Restricted £		Total £
Jerusalem Ball	34,581	-	-	34,581	-
Section events	62,967	-	-	62,967	48,152
	<u>97,547</u>	<u>-</u>	<u>-</u>	<u>97,547</u>	<u>48,152</u>

**5. Expenditure on Charitable Activities**

		<b>2024</b>			Total £	<b>2023</b>
		Unrestricted £	Designated £	Restricted £		Total £
Donations	8	429,300	-	-	429,300	411,072
Investitures		102,879	-	-	102,879	47,719
Support for pilgrimages		-	-	-	-	6,640
Administration costs		8,482	-	-	8,482	11,578
Governance costs - Legal expenses		711	-	-	711	10,200
Governance costs - Accountancy		2,580	-	-	2,580	-
Governance costs - Independent examination		1,800	-	-	1,800	2,000
		<u>545,752</u>	<u>-</u>	<u>-</u>	<u>545,752</u>	<u>489,209</u>

**6. Trustees**

None of the trustees (or any persons connected with them) neither received nor waived any remuneration during the year and none of them were reimbursed any expenses (2023: None).

**7. Employees**

There were no employees during the year (2023: None) and, consequently, there were no staff costs for the current or the prior year.

**THE LIEUTENANCY OF ENGLAND AND WALES OF THE  
EQUESTRIAN ORDER OF THE HOLY SEPULCHRE OF JERUSALEM**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024**

<b>8.</b>	Donations during the period were:		<b>2024</b>			
			£			
	Grand Magisterium		418,800			
	Latin Patriarchate of Jerusalem		5,000			
	Habibi - Associazione di Promozione Sociale		2,000			
	Liverpool Hope University		3,000			
	Collegiate Church of St Mary's		500			
			<b>429,300</b>			
<b>9.</b>	<b>Debtors: Amounts falling due within 1 year</b>					
		<b>2024</b>	<b>2023</b>			
		£	£			
	Trade debtors	3,092	3,542			
	Gift Aid recoverable	3,371	51,374			
	Prepayments and accrued income	18,552	18,808			
	Other debtors	-	1,850			
		<u>25,015</u>	<u>75,574</u>			
<b>10.</b>	<b>Creditors: Amounts falling due within 1 year</b>					
		<b>2024</b>	<b>2023</b>			
		£	£			
	Trade creditors	1,347	16,148			
	Bank overdraft	-	578			
	Accruals and deferred income	6,864	3,190			
	Other creditors	1,656	880			
		<u>9,867</u>	<u>20,796</u>			
<b>11.</b>	<b>Statement of funds</b>					
		<b>Opening balance 01/01/2024</b>	<b>Incoming Resources</b>	<b>Outgoing Resources</b>	<b>Transfers between funds</b>	<b>Closing balance 31/12/2024</b>
		£	£	£		£
	<b>Unrestricted funds:</b>					
	General fund	207,125	579,465	(643,299)	-	143,291
	Designated funds	-	11,193	-	-	11,193
		<u>207,125</u>	<u>590,658</u>	<u>(643,299)</u>	<u>-</u>	<u>154,484</u>
	<b>Restricted funds:</b>					
	Restricted funds	-	-	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<b>TOTAL FUNDS</b>	<u>207,125</u>	<u>590,658</u>	<u>(643,299)</u>	<u>-</u>	<u>154,484</u>

There were no restricted funds in the current or the prior year.

Funds were designated for the purposes of the AID23 appeal.

**THE LIEUTENANCY OF ENGLAND AND WALES OF THE  
EQUESTRIAN ORDER OF THE HOLY SEPULCHRE OF JERUSALEM**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024**

**12. Comparative statement of funds**

	Opening balance 01/01/2023 £	Incoming resources £	Outgoing resources £	Transfers between funds	Closing balance 31/12/2023 £
<b>Unrestricted funds:</b>					
General fund	230,240	490,081	(513,196)	-	207,125
Designated funds	-	24,165	(24,165)	-	-
	<u>230,240</u>	<u>514,246</u>	<u>(537,361)</u>	-	<u>207,125</u>
<b>Restricted funds:</b>					
Restricted funds	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL FUNDS</b>	<u><u>230,240</u></u>	<u><u>514,246</u></u>	<u><u>(537,361)</u></u>	-	<u><u>207,125</u></u>

**13. Related party transactions**

There were no related party transactions during the year (2023: £nil).

**14. Prior year restatement**

The prior year SOFA has been restated to gross up income and expenditure that had been incorrectly netted off.

**THE LIEUTENANCY OF ENGLAND AND WALES OF THE  
EQUESTRIAN ORDER OF THE HOLY SEPULCHRE OF JERUSALEM**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024**

**15. Comparative Balances for the Statement of Financial Activities**

	Unrestricted £	Designated £	Restricted £	2023 Total £
<b>INCOME:</b>				
Donations, legacies and contributions	374,747	24,165	-	398,912
Charitable activities	111,702	-	-	111,702
Interest receivable	3,631	-	-	3,631
<b>Total income</b>	<u>490,081</u>	<u>24,165</u>	<u>-</u>	<u>514,246</u>
<b>EXPENDITURE ON:</b>				
Raising funds	48,152	-	-	48,152
Charitable activities	465,044	24,165	-	489,209
<b>Total expenditure</b>	<u>513,196</u>	<u>24,165</u>	<u>-</u>	<u>537,361</u>
<b>NET INCOME/(EXPENDITURE)</b>	(23,115)	-	-	(23,115)
<b>RECONCILIATION OF FUNDS</b>				
Total funds brought forward	230,240	-	-	230,240
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>207,125</u>	<u>-</u>	<u>-</u>	<u>207,125</u>

All income and expenditure derive from continuing activities.

The statement of financial activities includes all gains and losses recognised during the year.

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# Accounts

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**Charity Registration No. 262033**

**THE LIEUTENANCY OF ENGLAND AND WALES OF THE  
EQUESTRIAN ORDER OF THE HOLY SEPULCHRE OF JERUSALEM**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023**

THE LIEUTENANCY OF ENGLAND AND WALES OF THE  
EQUESTRIAN ORDER OF THE HOLY SEPULCHRE OF JERUSALEM

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**THE LIEUTENANCY OF ENGLAND AND WALES OF THE  
EQUESTRIAN ORDER OF THE HOLY SEPULCHRE OF JERUSALEM**

**TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2023**

The Trustees present their report and the financial statements for the year ended 31 December 2023.

**1 Reference and Administrative Information**

The registered name of the charity is The Lieutenancy of England and Wales ("the Lieutenancy") of the Equestrian Order of the Holy Sepulchre of Jerusalem (herein "the Order"), also known as The Knights of the Holy Sepulchre ('KHS'). The Lieutenancy is registered (number 262033) under the Charities Act 2011 with the Charity Commission for England and Wales. The address at which the Lieutenancy can be contacted is

14 Lawton Road, Rainhill, Prescot, Merseyside, L35 0PP

The Trustees who served during the year and up to the date of this report were:

HH M. D. Byrne	Lieutenant
Mr J. J. McNally	Chancellor, acting Treasurer
Mrs B. M. Cawley	Secretary
Mr G. J. Smith	(Resigned April 2024)
Mrs Sarah Covey	Appointed April 2024
Ms Pamela O'Leary	Appointed April 2024

Independent Examiner  
Peter Seed FCA  
Moorgate Accountancy Ltd  
Chartered Accountants  
Downsview House  
141-143 Station Road East  
Oxted  
RH8 0QE

Bankers

The Royal Bank of Scotland plc, Drummond House (G) Branch, Customer Service Centre, Drummond House, 3 Redheughs Avenue, Edinburgh EH12 9RH.

**2 Structure, Governance and Management**

The Lieutenancy of the Equestrian Order of the Holy Sepulchre of Jerusalem (EOHSJ) in England and Wales is an unincorporated association and within an International Order. The International Order is a body constituted in Canon Law, with its legal seat in the Vatican City State.

The EOHSJ through its constitution and regulation is strictly religious and charitable and not political.

The Lieutenancy is governed by a trust deed dated 1 December 1970, last updated on 3 October 2023. New Trustees are appointed by existing Trustees.

By convention, a number of the trusteeships are assumed *ex officio*. Thus, the Lieutenant is a Trustee alongside the principal officers of the Lieutenancy- the Chancellor and the Secretary. In 2024 the Trustees determined to appoint two further independent Trustees.

The terms of office held within the Lieutenancy and overall administration of the Lieutenancy conform with the Constitution of the Order as promulgated by the Pope and published by the Grand Magisterium of the Order. The most recent Constitution came into effect in May 2020. Administrative Regulations for the governance of

the Order are published by the Grand Magisterium. The current iteration is to be applied provisionally in 2024 and 2025 to allow for necessary adjustments.

There is no conflict between the Constitution of the Order or its Regulations and the requirements of English law as it relates to the administration of the Lieutenancy or its charitable purposes.

The principal officers of the Lieutenancy are appointed by the Lieutenant after a proposal for appointment is consented to by the Grand Prior and confirmed by the Presidency of the Grand Magisterium. All terms of appointment to office are for four years, with the possibility of a single renewal (unless exceptional circumstances prevail). Once appointed, principal officers enjoy some Constitutional protection of their tenure. There is Constitutional provision for continuity of governance on remission of office or in the event of the incapacity of the Lieutenant.

The Trustees meet as necessary but at least once each year.

All Trustees are appointed from within the membership of the Lieutenancy and they are aware of its objectives and governance. Relevant policies and information from *inter alia* the Charity Commission is always available to Trustees through a shared electronic library facility. Additionally circulations are made as is necessary.

The Trustees have a responsibility to manage the risks facing the Lieutenancy. They have given consideration to the major risks to which the Lieutenancy is exposed and satisfied themselves that systems or procedures are in place in order to manage those risks. Within that consideration, Trustees reviewed the adequacy of the Lieutenancy's internal controls. As the bulk of the Charity's income comes from the members of the Lieutenancy, with a steady membership, there is little risk of a loss of income. Insurance cover has been reviewed and renewed.

The Lieutenancy does not have employees. Its overheads are low with many of its expenses being covered by the generosity of its members.

A full review of data protection was undertaken in accordance with the General Data Protection Regulation. The changes necessary to ensure that these systems are compliant with the new regulations were in place by 25 May 2018. The May 2020 Constitution vested responsibility for data protection in the Secretary of the Lieutenancy: this represented a transfer of function rather than a novation.

In 2023 the Trustees completed a review of policies. A range of policies were reviewed and updated as necessary. These included policies which address- Safeguarding, Financial Management and Governance, Monitoring Funds, Due Diligence, Hospitality and Expenses, Risk Assessment and Complaints. Policy is reviewed as necessary- at least annually.

A Register of Trustees Interests was completed and published through the website of the Lieutenancy.

Additionally, during 2023, the Trustees entered into agreements with the Grand Magisterium of the Order, The Latin Patriarchate of Jerusalem and Bethlehem University. The purpose of the arrangements was to confirm the end use of funds.

The Trustees have developed the use of electronic banking facilities and accounting systems. The latter will be run in tandem with the existing systems until the end of 2024.

### **3 Objectives and Activities**

The Trustees confirm that they have complied with their duty under section 17 of the Charities Act 2011 to have due regard to public benefit guidance produced by the Charity Commission. They have referred to the guidance contained in the Charity Commission's advice on public benefit and the Lieutenancy's activities avoid the granting of any private benefit.

The objectives of the Lieutenancy and the Order are *inter alia* to support, by prayer, presence on pilgrimage and charitable giving, the Latin Patriarchate of Jerusalem and the Catholic community in the Holy Land. The benefit provided by the financial support is the continued existence of that Catholic community. This includes support for the schools provided by the Latin Patriarchate through schools which accept both Christian and Muslim pupils. Funds raised by the Lieutenancy are used in furtherance of these objectives and the policies applied did not change during the year.

Applications for grants are dealt with on a discretionary basis and each application is considered on its merits. Grants are made in accordance with the objectives of the Lieutenancy.

The principal source of funds for the Lieutenancy is contributions made by members, augmented by Gift Aid. Special appeals are made occasionally – and following the outbreak of conflict, funds were received for the purposes of humanitarian aid (AID23) which the Trustees continued into 2024 owing to the manifest need.

#### **4 Achievements and Performance**

In 2023, members of the Order in England and Wales continued their financial support, particularly with the assistance of Gift Aid, and the Lieutenancy continued its contributions to the Latin Patriarchate. Members' unrestricted contributions during the year were £220,000, with additional donations of £52,000 from non-members, £51,000 through Legacies and £51,000 from the Gift Aid Scheme. Additional donations of £9,000 derived from events organised by Sections and interest of £4,000 was received. Designated donations received for the AID23 appeal were £15,000 from members and £9,000 from non-members.

The donations arranged during the year by the Trustees were:

- £300,000 to the Grand Magisterium of the Order by way of general unrestricted contribution
- £85,000 to the Grand Magisterium toward its Humanitarian Aid Appeal (AID23) (including designated amounts of £24,000)
- £12,000 to Bethlehem University
- £14,000- to a youth work project associated with the Latin Patriarchate of Jerusalem, to certain parishes and schools of the Patriarchate during pilgrimages, for Mass Stipends and for Pilgrim Shells.

Governance costs were higher during the year as the Trustees took professional advice concerning the review of the Trust Deed and the terms of its amendment.

#### **5 Financial Review**

Unrestricted funds received during the year amounted to £387,000 (2022: £408,000) and £24,000 (2022: £nil) was received as restricted funds. Unrestricted contributions from members were £220,000 (2022: £237,000) and a further £15,000 (2022: £nil) was received for the AID 23 Appeal. Unrestricted donations from non-members were £52,000 (2022: £48,000) together with £9,000 (2022: £nil) for the AID 23 Appeal. Gift aid receipts were £51,000 (2022: £51,000). Legacies received were £51,000 (2022: £33,000) and other income was £13,000 (2022: £6,000). All restricted funds have been distributed.

Grants from unrestricted funds were £387,000 (2022: £324,000).

The £24,000 funds received during for AID23 were augmented by from existing unrestricted funds so that a sum of £85,000 was paid in support of the Humanitarian Aid Appeal (AID23). That collection was continued into 2024.

The Lieutenancy's net assets (all unrestricted) decreased from £230,000 to £207,000.

#### **6 Reserves Policy**

The Trust Deed dated 1 December 1970 governing the Lieutenancy provides that "the Trustees shall have power at their discretion to retain in the state of investment in which the same may for the time being be all or any part of the trust property for so long as the trustees shall think fit". The then Trustees formally adopted this Statement of Reserves Policy on 7 April 2003.

Whilst the normal level of its subscription income is relatively secure and stable, the Charity needs to maintain reserve funds sufficient to cover its committed outgoings against any unexpected or short-term fluctuations in this income. Such committed outgoings include administration expenses.

Current levels of committed outgoings are such that in the Trustees' view an ongoing reserve fund of £50,000 would be sufficient but not excessive.

Currently the funds held available by the Trustees are in excess of £50,000. The Acting Treasurer of the Lieutenancy will ensure that a sum of £50,000 is identified within the balances held and this is denoted as the Reserve Fund. All funds held in excess thereof will be subject of specific decisions by the Trustees at their normal meetings to secure their proper expenditure in accordance with the objects of the Lieutenancy and its Trust Deed.

The Trustees will review this Policy Statement each year to ensure that it continues to reflect the current needs of the Lieutenancy. If at any other time the Acting Treasurer believes that a significant departure from or amendment to this statement is called for, he will report accordingly to the Trustees and seek their formally recorded decision.

## 7 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 Lieutenancy as at the balance sheet date and of the incoming resources and application of resources for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and 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 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 Lieutenancy will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Lieutenancy and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the Lieutenancy and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on *19th* October 2024

M. D. Byrne

*M. D. Byrne*  
Trustee and Lieutenant

B. M. Cawley

*B. M. Cawley*  
Trustee and Secretary

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE LIEUTENANCY OF ENGLAND & WALES OF  
THE EQUESTRIAN ORDER OF THE HOLY SEPULCHRE OF JERUSALEM  
FOR THE YEAR ENDED 31 DECEMBER 2023**

I report to the Trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 December 2023 which are set out on pages 8 – 9.

**Responsibilities and basis of report**

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and, in carrying out my examination, I have followed all the applicable directions given by the Charity Commission under section 145 (5)(b) of the Act.

**Independent Examiner's statement**

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination being a qualified member of ICAEW.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that, in any material respect:

- the accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
- the accounts do not accord with the accounting records; or
- the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:



Date:

19<sup>th</sup> October 2024

Peter Seed FCA  
For and on behalf of  
Moorgate Accountancy Ltd  
Chartered Accountants  
Downsview House  
141-143 Station Road East  
Oxford  
RH8 0QE

THE LIEUTENANCY OF ENGLAND AND WALES OF THE  
EQUESTRIAN ORDER OF THE HOLY SEPULCHRE OF JERUSALEM

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2023

	Unrestricted funds	Restricted Funds	Designated funds	Total 2023 £	Total 2022 £
Note	£	£	£	£	£
<b>Income</b>					
Members' contributions	220,397	-	15,065	235,462	237,135
Donations	51,747	-	9,100	60,847	47,719
Legacies	51,229	-	-	51,229	33,289
Gift Aid Recoverable	51,374	-	-	51,374	50,995
Jerusalem Ball	-	-	-	-	32,620
Section events	8,874	-	-	8,874	4,862
Interest receivable	3,631	-	-	3,631	916
Miscellaneous income	11	-	-	11	-
<b>Total income</b>	<b>387,263</b>	<b>-</b>	<b>24,165</b>	<b>411,428</b>	<b>407,536</b>
<b>Expenditure on charitable activities</b>					
Donations	(386,907)	-	(24,165)	(411,072)	(323,740)
Surplus/(deficit) on cloaks and insignia	6,231	-	-	6,231	(3,634)
Surplus/(deficit) on Investitures etc	715	-	-	715	(5,812)
Support for pilgrimages	(6,640)	-	-	(6,640)	(14,747)
Administration costs	(11,577)	-	-	(11,577)	(7,889)
Governance costs (legal expenses)	(10,200)	-	-	(10,200)	-
Governance costs (independent examination)	(2,000)	-	-	(2,000)	(2,000)
<b>Total charitable expenditure</b>	<b>(410,378)</b>	<b>-</b>	<b>(24,165)</b>	<b>(434,543)</b>	<b>(357,822)</b>
<b>Net income and</b>					
<b>Net movement in funds for the year</b>	<b>(23,115)</b>	<b>-</b>	<b>-</b>	<b>(23,115)</b>	<b>49,714</b>
<b>Reconciliation of funds</b>					
Total funds brought forward	230,240	-	-	230,240	180,526
<b>Total funds carried forward</b>	<b>207,125</b>	<b>-</b>	<b>-</b>	<b>207,125</b>	<b>230,240</b>

**THE LIEUTENANCY OF ENGLAND AND WALES OF THE  
EQUESTRIAN ORDER OF THE HOLY SEPULCHRE OF JERUSALEM**

**BALANCE SHEET AS AT 31 DECEMBER 2023**

	Note	Unrestricted funds £	Restricted Funds	Designated funds £	Total 2023 £	Total 2022 £
<b>Current assets</b>						
Stocks		15,762	-	-	15,762	25,105
Prepayments and accrued income		75,574	-	-	75,574	6,525
Cash at bank - deposit		103,709	-	-	103,709	207,409
- current		32,876	-	-	32,876	40,058
		<b>227,921</b>	-	-	<b>227,921</b>	279,097
<b>Liabilities</b>						
<b>Creditors falling due within one year</b>	4	(20,796)	-	-	(20,796)	(48,857)
<b>Net current assets and net assets</b>		<b>207,125</b>	-	-	<b>207,125</b>	230,240
<b>The funds of the charity:</b>						
Unrestricted funds		207,125	-	-	207,125	230,240
Restricted funds		-	-	-	-	-
Designated funds		-	-	-	-	-
<b>Total charity funds</b>		<b>207,125</b>	-	-	<b>207,125</b>	230,240

The financial statements were approved by the Trustees on 19/10/2024

*Michael D. Byrne*

H H M D. Byrne  
Trustee

*B M Cawley*

Mrs B. M. Cawley  
Trustee

**THE LIEUTENANCY OF ENGLAND AND WALES OF THE  
EQUESTRIAN ORDER OF THE HOLY SEPULCHRE OF JERUSALEM**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023**

**1 Accounting policies**

The principal accounting policies adopted, judgements and key sources of estimation of uncertainty in the preparation of these financial statements are as follows.

**(a) Basis of preparation**

These financial statements have been prepared under the historical cost convention and in accordance with Accounting and Reporting by Charities: Statement 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) (effective 1 January 2015) - (Charities SORP (FRS 102)) and the Charities Act 2011.

**(b) Fund accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the Trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the Lieutenancy's work or for specific projects being undertaken by the Lieutenancy.

**(c) Stocks**

Stocks are valued at the lower of cost and net realisable value.

**2 Jerusalem Ball**

	2023	2022
	£	£
Income	-	55,977
Expenditure	-	(23,357)
	-	32,620

**3 Expenditure on charitable activities**

	Unrestrict ed funds	Restricted funds	Designated funds	Total 2023	Total 2022
	£	£	£	£	£
Grand Magisterium	300,000	-	-	300,000	250,000
Grand Magisterium - AID 23 Appeal	60,835	-	24,165	85,000	-
Grand Magisterium - Projects	-	-	-	-	50,780
Bethlehem University	12,000	-	-	12,000	12,000
Parishes, schools etc during pilgrimages	8,500	-	-	8,500	10,960
Other	5,572	-	-	5,572	-
	386,907	-	24,165	411,072	323,740

**4 Creditors falling due within one year**

	2023	2022
	£	£
Bank	578	38,839
Accruals and deferred income	20,218	10,018
	20,796	48,857

Our current account is subject to a daily sweep where excess funds are transferred to our deposit account.

It follows that the balance above is not a true overdraft.

**5 Trustees**

None of the Trustees or any person connected with them received any remuneration or reimbursed travelling expenses (in their role as Trustees) during the year.

## **6 Employees**

There were no employees during the year (2022: none).

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# Accounts

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**Charity Registration No. 262033**

**THE LIEUTENANCY OF ENGLAND AND WALES OF THE  
EQUESTRIAN ORDER OF THE HOLY SEPULCHRE OF JERUSALEM**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**THE LIEUTENANCY OF ENGLAND AND WALES OF THE  
EQUESTRIAN ORDER OF THE HOLY SEPULCHRE OF JERUSALEM**

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**THE LIEUTENANCY OF ENGLAND AND WALES OF THE  
EQUESTRIAN ORDER OF THE HOLY SEPULCHRE OF JERUSALEM  
TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2022**

The Trustees present their report and the financial statements for the year ended 31 December 2022.

**1 Reference and Administrative Information**

The registered name of the charity is The Lieutenancy of England and Wales ("the Lieutenancy") of the Equestrian Order of the Holy Sepulchre of Jerusalem ("the Order"), also known as The Knights of the Holy Sepulchre or the Order of the Holy Sepulchre (of Jerusalem). The Lieutenancy is registered (number 262033) under the Charities Act 2011 with the Charity Commission for England and Wales. The address at which the Lieutenancy can be contacted is 14 Lawton Road, Rainhill, Prescot, Merseyside, L35 0PP.

The Trustees who served during the year and up to the date of this report were:

M. D. Byrne	Lieutenant
J. J. McNally	Chancellor
B. M. Cawley	Secretary
G. J. Smith	

Independent Examiner  
Peter Seed FCA  
Moorgate Accountancy Ltd  
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**2 Structure, Governance and Management**

The Lieutenancy is a charity and unincorporated association in England and Wales. It is a part of the EOHSJ, an Order in Canon Law, which has its legal seat in the Vatican City State. The EOHSJ is, by its constitution, strictly religious and charitable, not political.

The Lieutenancy is governed by a trust deed dated 1 December 1970, last updated on 9 November 2019. New Trustees are appointed by existing Trustees.

By convention, trusteeship is assumed *ex officio*. Thus, the Lieutenant is a Trustee alongside the principal officers of the Lieutenancy- presently the Chancellor and the Secretary. Unusually, Graham Smith has been succeeded as Treasurer by Bernard Waddingham, the former Treasurer, but has remained a Trustee.

The terms of office held within the Lieutenancy and overall administration of the Lieutenancy conform with the Constitution of the Order as promulgated by the Pope and published by the Grand Magisterium of the Order. The most recent Constitution came into effect in May 2020. From time to time, administrative Regulations for the governance of the Order are published by the Grand Magisterium. A revision of those Regulations is next expected in 2023-2024.

There is no conflict between the Constitution of the Order or its Regulations and the requirements of English law as it relates to the administration of the Lieutenancy or its charitable purposes.

The principal officers are appointed by the Lieutenant after a proposal for appointment is consented to by the Grand Prior and confirmed by the Cardinal Grand Master after consulting the Presidency of the Grand Magisterium. All terms of appointment to office are for four years, with the possibility of renewal. Renewal is generally permitted only once - albeit exceptionally terms may be extended beyond two terms. Once appointed, the principal officers enjoy some Constitutional protection of tenure. There is Constitutional provision for continuity of governance on remission of office or in the event of the incapacity of the Lieutenant.

The Trustees meet as necessary but at least once each year.

New Trustees are appointed from within the membership of the Lieutenancy and they are aware of its objectives and system of governance. Information from the Charity Commission is permanently made available to Trustees through a cloud facility and additionally circulated as necessary.

The Trustees have a responsibility to manage the risks facing the Lieutenancy. They have given consideration to the major risks to which the Lieutenancy is exposed and satisfied themselves that systems or procedures are in place in order to manage those risks. Within that review, the Trustees considered the adequacy of the Lieutenancy's internal controls. As the bulk of the Charity's income comes from the members of the Lieutenancy, with a steady membership, there is little risk of a loss of income. Insurance cover has been reviewed.

The Lieutenancy does not have employees. Its overheads are low with many of its expenses being covered by the generosity of its members.

A full review of data protection was undertaken in accordance with the General Data Protection Regulation. The changes necessary to ensure that our systems are compliant with the new regulations were in place by 25 May 2018. The May 2020 Constitution vests responsibility for data protection in the Secretary of the Lieutenancy: this represents a transfer of function rather than a novation.

On 9<sup>th</sup> March 2022 the Charity Commission met with Trustees for a compliance meeting (held virtually). This has given rise to engagement with the Commission and process of review which has continued through this period and into 2023.

### **3 Objectives and Activities**

The Trustees confirm that they have complied with their duty under section 17 of the Charities Act 2011 to have due regard to public benefit guidance produced by the Charity Commission. They have referred to the guidance contained in the Charity Commission's advice on public benefit and the Lieutenancy's activities avoid the granting of any private benefit.

The objectives of the Lieutenancy and the Order are to support, by prayer, presence on pilgrimage and charitable giving, the Latin Patriarchate of Jerusalem and the Catholic community in the Holy Land. (This includes the Churches in full communion with the Catholic Church).

The benefit provided by the financial support is the continued existence of that Catholic community as a community of faith. It is realised in support for the Patriarchal Seminary; schools provided by the Latin Patriarchate (which accept both Christian and Muslim pupils); supporting parochial life where communities lack funds to achieve this independently; allowing for inter-religious engagement; facilitating educational access (through University bursary) and meeting humanitarian need through social projects and support. (Monies are not distributed directly to individuals).

Funds raised by the Lieutenancy are used in furtherance of these objectives and the policies applied did not change during the year. Applications for grants are dealt with on a discretionary basis and each application is considered on its merits. Grants are made in accordance with the objectives of the Lieutenancy.

The principal source of funds for the Lieutenancy is contributions made by members, augmented by Gift Aid. Special appeals are made occasionally - one such being in 2020 to mitigate the effects of lockdown within the Latin Patriarchate and to sustain education and social support at that time.

#### **4 Achievements and Performance**

In 2022, members of the Order in England and Wales continued their financial support, particularly with the assistance of Gift Aid, and the Lieutenancy continued its contributions to the Latin Patriarchate.

The principal donations during the year were the annual contributions of £250,000 (2021: £230,000) to the Latin Patriarchate of Jerusalem and £50,780 (2021: £298,170) for Latin Patriarchate of Jerusalem projects. The Lieutenancy continued its annual support for Bethlehem University (£12,000). Donations to parishes and schools during pilgrimages amounted to £10,960 (2021: no pilgrimages because of the pandemic). There were no other donations (2021: £150).

#### **5 Financial Review**

Unrestricted funds received during the year amounted to £408,000 (2021: £296,000). Contributions from members were £237,000 (2021: £216,000). Unrestricted donations from non-members were £48,000 (2021: £17,000) and gift aid receipts were £51,000 (2021: £50,000). Legacies received amounted to £33,000 (2021: £500). A very successful Jerusalem Ball made a surplus of £32,000 (2021: Ball not held). Other income including interest totalled £5,000 (2021: £13,000).

Expenditure on charitable activities was £324,000 (2021: £540,000). No restricted funds were received (2021: £nil) and the balance of restricted funds is £nil (2021: £nil).

The Lieutenancy's net assets (all unrestricted) increased from £180,000 to £230,000.

#### **6 Reserves Policy**

The Trust Deed dated 1 December 1970 governing the Lieutenancy provides that "the Trustees shall have power at their discretion to retain in the state of investment in which the same may for the time being be all or any part of the trust property for so long as the trustees shall think fit". The then Trustees formally adopted this Statement of Reserves Policy on 7 April 2003.

Whilst the normal level of its subscription income is relatively secure and stable, the Charity needs to maintain reserve funds sufficient to cover its committed outgoings against any unexpected or short-term fluctuations in this income. Such committed outgoings include administration expenses and regular contributions to the Grand Magisterium of the Order.

Current levels of committed outgoings are such that in the Trustees' view an ongoing reserve fund of £50,000 would be sufficient but not excessive.

Currently the funds held available by the Trustees are in excess of £50,000. The Treasurer of the Lieutenancy will ensure that a sum of £50,000 is identified within the balances held and this will be denoted as the Reserve Fund. All funds held in excess thereof will be subject of specific decisions by the Trustees at their normal meetings to secure their proper expenditure in accordance with the objects of the Lieutenancy and its Trust Deed.

The Trustees will review this Policy Statement each year to ensure that it continues to reflect the current needs of the Lieutenancy. If at any other time the Treasurer believes that a significant departure from or amendment to this statement is called for, he will report accordingly to the Trustees and seek their formally recorded decision.

## **7 Trustees' Responsibilities**

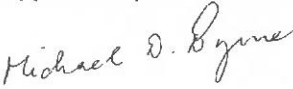
The Trustees are responsible for preparing the Trustees' Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Lieutenancy as at the balance sheet date and of the incoming resources and application of resources for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and 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 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 Lieutenancy will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Lieutenancy and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the Lieutenancy and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on 22 October 2023

M D Byrne      Lieutenant and Trustee

B M Cawley      Trustee and Secretary

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE LIEUTENANCY OF ENGLAND  
& WALES OF THE EQUESTRIAN ORDER OF THE HOLY SEPULCHRE OF JERUSALEM  
FOR THE YEAR ENDED 31 DECEMBER 2022**

I report to the Trustees on my examination of the accounts of The Lieutenancy of England and Wales of the Equestrian Order of the Holy Sepulchre of Jerusalem for the year ended 31 December 2022 which are set out on pages 8 – 10.

**Responsibilities and basis of report:**

As the trustees of the charity, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145 (5)(b) of the 2011 Act.

**Independent Examiner's statement**

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect;

1. accounting records were not kept in respect of the Trust as required by section 130 of the 2011 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of the accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

As a result of a compliance review by the Charity Commission which formally closed in April 2023, certain actions were required to be taken by the charity. The charity is awaiting the Charity Commission's response to their submission.

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

Signed:



Date. 22 October 2023

Peter Seed FCA  
For and on behalf of  
Moorgate Accountancy Ltd  
Chartered Accountants  
Downsview House  
141-143 Station Road East  
Oxted  
RH8 0QE

THE LIEUTENANCY OF ENGLAND AND WALES OF THE  
EQUESTRIAN ORDER OF THE HOLY SEPULCHRE OF JERUSALEM

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2022

	Unrestricted funds	Restricted Funds	Designated funds	Total 2022 £	Total 2021 £
Note	£	£	£	£	£
<b>Income</b>					
Members' contributions	237,135	-	-	237,135	215,974
Donations	47,719	-	-	47,719	17,009
Legacies	33,289	-	-	33,289	500
Income tax recoverable	50,995	-	-	50,995	49,507
Jerusalem Ball	32,620	-	-	32,620	-
Section events	4,862	-	-	4,862	12,290
Interest receivable	916	-	-	916	27
Miscellaneous income	-	-	-	-	964
<b>Total income</b>	<b>407,536</b>	<b>-</b>	<b>-</b>	<b>407,536</b>	<b>296,271</b>
<b>Expenditure on charitable activities</b>					
Donations	(323,740)	-	-	(323,740)	(540,320)
Surplus/(deficit) on cloaks and insignia	(3,634)	-	-	(3,634)	3,276
Deficit on Investitures	(5,812)	-	-	(5,812)	(4,464)
Support for pilgrimages	(14,747)	-	-	(14,747)	-
Administration costs	(7,889)	-	-	(7,889)	(8,690)
Governance costs (independent examination)	(2,000)	-	-	(2,000)	(1,900)
<b>Total charitable expenditure</b>	<b>(357,822)</b>	<b>-</b>	<b>-</b>	<b>(357,822)</b>	<b>(552,098)</b>
<b>Net income and Net movement in funds for the year</b>	<b>49,714</b>	<b>-</b>	<b>-</b>	<b>49,714</b>	<b>(255,827)</b>
<b>Reconciliation of funds</b>					
<b>Total funds brought forward</b>	<b>180,526</b>	<b>-</b>	<b>-</b>	<b>180,526</b>	<b>436,353</b>
<b>Total funds carried forward</b>	<b>230,240</b>	<b>-</b>	<b>-</b>	<b>230,240</b>	<b>180,526</b>

THE LIEUTENANCY OF ENGLAND AND WALES OF THE  
EQUESTRIAN ORDER OF THE HOLY SEPULCHRE OF JERUSALEM

BALANCE SHEET AS AT 31 DECEMBER 2022

	Note	Unrestricted funds £	Restricted Funds	Designated funds £	Total 2022 £	Total 2021 £
<b>Current assets</b>						
Stocks		25,105	-	-	25,105	24,318
Prepayments and accrued income		6,525	-	-	6,525	8,264
Cash at bank - deposit		207,409	-	-	207,409	141,241
- current		40,058	-	-	40,058	25,247
		<b>279,097</b>	-	-	<b>279,097</b>	199,070
<b>Liabilities</b>						
<b>Creditors falling due within one year</b>	4	(48,857)	-	-	(48,857)	(18,544)
<b>Net current assets and net assets</b>		<b>230,240</b>	-	-	<b>230,240</b>	180,526
<b>The funds of the charity:</b>						
Unrestricted funds		230,240	-	-	230,240	180,526
Restricted funds		-	-	-	-	-
Designated funds		-	-	-	-	-
<b>Total charity funds</b>		<b>230,240</b>	-	-	<b>230,240</b>	180,526

The financial statements were approved by the Trustees on 22 October 2023

*Michael D. Byrne*  
M. D. Byrne  
Trustee

*B. M. Cawley*  
B. M. Cawley  
Trustee

**THE LIEUTENANCY OF ENGLAND AND WALES OF THE  
EQUESTRIAN ORDER OF THE HOLY SEPULCHRE OF JERUSALEM**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022**

**1 Accounting policies**

The principal accounting policies adopted, judgements and key sources of estimation of uncertainty in the preparation of these financial statements are as follows.

**(a) Basis of preparation**

These financial statements have been prepared under the historical cost convention and in accordance with Accounting and Reporting by Charities: Statement 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) (effective 1 January 2015) - (Charities SORP (FRS 102)) and the Charities Act 2011.

**(b) Fund accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the Trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular area's of the Lieutenancy's work or for specific projects being undertaken by the Lieutenancy.

**(c) Stocks**

Stocks are valued at the lower of cost and net realisable value.

**2 Jerusalem Ball**

	<b>2022</b>	<b>2021</b>
	£	£
Income	<b>55,977</b>	-
Expenditure	<b>(23,357)</b>	-
	<b>32,620</b>	-

**3 Expenditure on charitable activities**

	Unrestricted funds	Restricted funds	Designated funds	Total 2021	Total 2021
	£	£	£	£	£
Grand Magisterium	<b>250,000</b>	-	-	<b>250,000</b>	230,000
Grand Magisterium - Projects	<b>50,780</b>	-	-	<b>50,780</b>	298,170
Parishes, schools etc during pilgrimages	<b>10,960</b>	-	-	<b>10,960</b>	-
Bethlehem University	<b>12,000</b>	-	-	<b>12,000</b>	12,000
Other	<b>0</b>	-	-	<b>0</b>	150
	<b>323,740</b>	-	-	<b>323,740</b>	540,320

**4 Creditors falling due within one year**

	£	£
Bank overdraft	<b>38,839</b>	10,189
Accruals and deferred income	<b>10,018</b>	8,355
	<b>48,857</b>	18,544

**5 Trustees**

None of the Trustees or any person connected with them received any remuneration or reimbursed travelling expenses during the year (2021: none).

**6 Employees**

There were no employees during the year (2021: none).

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# Accounts

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**Charity Registration No. 262033**

**THE LIEUTENANCY OF ENGLAND AND WALES OF THE  
EQUESTRIAN ORDER OF THE HOLY SEPULCHRE OF JERUSALEM**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**THE LIEUTENANCY OF ENGLAND AND WALES OF THE  
EQUESTRIAN ORDER OF THE HOLY SEPULCHRE OF JERUSALEM**

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**THE LIEUTENANCY OF ENGLAND AND WALES OF THE  
EQUESTRIAN ORDER OF THE HOLY SEPULCHRE OF JERUSALEM**

**TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2021**

The Trustees present their report and the financial statements for the year ended 31 December 2021.

**1 Reference and Administrative Information**

The registered name of the charity is The Lieutenancy of England and Wales ("the Lieutenancy") of the Equestrian Order of the Holy Sepulchre of Jerusalem ("the Order"), also known as The Knights of the Holy Sepulchre. The Lieutenancy is registered (number 262033) under the Charities Act 2011 with the Charity Commission for England and Wales. The address at which the Lieutenancy can be contacted is 39 Eccleston Square, London, SW1V 1BX.

The Trustees who served during the year and up to the date of this report were:

M. D. Byrne	Lieutenant
J. J. McNally	Chancellor
B. M. Cawley	Secretary
G. J. Smith	

Independent Examiner  
Peter Seed FCA  
Moorgate Accountancy Ltd  
Chartered Accountants  
Downsview House  
141-143 Station Road East  
Oxted  
RH8 0QE

**Bankers**

The Royal Bank of Scotland plc, Drummond House (G) Branch, Customer Service Centre, Drummond House, 3 Redheughs Avenue, Edinburgh EH12 9RH.

**2 Structure, Governance and Management**

The Lieutenancy is an unincorporated association of the Equestrian Order of the Holy Sepulchre (EOHSJ) in England and Wales. The EOHSJ is an Order in Canon Law, with its legal seat in the Vatican City State. The EOHSJ is, by its constitution, strictly religious and charitable, not political.

The Lieutenancy is governed by a trust deed dated 1 December 1970, last updated on 9 November 2019. New Trustees are appointed by existing Trustees.

By convention, trusteeship is assumed ex officio. Thus, the Lieutenant is a Trustee alongside the principal officers of the Lieutenancy- the Chancellor and the Secretary. Unusually, Graham Smith has been succeeded as Treasurer by Bernard Waddingham, the former Treasurer, but has remained a trustee.

The terms of office held within the Lieutenancy and overall administration of the Lieutenancy conform with the Constitution of the Order as promulgated by the Pope and published by the Grand Magisterium of the Order. The most recent Constitution came into effect in May 2020. From time to time, administrative Regulations for the governance of the Order are published by the Grand Magisterium.

There is no conflict between the Constitution of the Order or its Regulations and the requirements of English law as it relates to the administration of the Lieutenancy or its charitable purposes.

The principal officers are appointed by the Lieutenant after a proposal for appointment is consented to by the Grand Prior and confirmed by Presidency of the Grand Magisterium. All terms of appointment to office are for four years, with the possibility of a single renewal. Once appointed, the principal officers enjoy some

Constitutional protection of their tenure. There is Constitutional provision for continuity of governance on remission of office or in the event of the incapacity of the Lieutenant.

The Trustees meet as necessary but at least once each year.

New Trustees are appointed from within the membership of the Lieutenancy and they are aware of its objectives and governance. Information from the Charity Commission is permanently made available to Trustees through a cloud facility and additionally circulated as may be necessary.

The Trustees have a responsibility to manage the risks facing the Lieutenancy. They have given consideration to the major risks to which the Lieutenancy is exposed and satisfied themselves that systems or procedures are in place in order to manage those risks. Within that review, the Trustees reviewed the adequacy of the Lieutenancy's internal controls. As the bulk of the Charity's income comes from the members of the Lieutenancy, with a steady membership, there is little risk of a loss of income. Insurance cover has been reviewed.

The Lieutenancy does not have employees. Its overheads are low with many of its expenses being covered by the generosity of its members.

A full review of data protection was undertaken in accordance with the General Data Protection Regulation. The changes necessary to ensure that our systems are compliant with the new regulations were in place by 25 May 2018. The May 2020 Constitution vests responsibility for data protection in the Secretary of the Lieutenancy: this represents a transfer of function rather than a novation.

### **3 Objectives and Activities**

The Trustees confirm that they have complied with their duty under section 17 of the Charities Act 2011 to have due regard to public benefit guidance produced by the Charity Commission. They have referred to the guidance contained in the Charity Commission's advice on public benefit and the Lieutenancy's activities avoid the granting of any private benefit.

The objectives of the Lieutenancy and the Order are to support, by prayer, presence on pilgrimage and charitable giving, the Latin Patriarchate of Jerusalem and the Catholic community in the Holy Land. The benefit provided by the financial support is the continued existence of that Catholic community. This includes support for the schools provided by the Latin Patriarchate, schools which accept both Christian and Muslim pupils. Funds raised by the Lieutenancy are used in furtherance of these objectives and the policies applied did not change during the year. Applications for grants are dealt with on a discretionary basis and each application is considered on its merits. Grants are made in accordance with the objectives of the Lieutenancy.

The principal source of funds for the Lieutenancy is contributions made by members, augmented by Gift Aid. Special appeals are made occasionally - one such being in 2020 to mitigate the effects of lockdown within the Latin Patriarchate and to sustain education and social support at that time.

### **4 Achievements and Performance**

In 2021, members of the Order in England and Wales continued their financial support, particularly with the assistance of Gift Aid, and the Lieutenancy continued its contributions to the Latin Patriarchate.

The principal donations during the year were the annual contributions of £230,000 (2020: £230,000) to the Latin Patriarchate of Jerusalem and £298,170 (2020: £26,000) for Latin Patriarchate of Jerusalem projects. The Lieutenancy continued its annual support for Bethlehem University (£12,000). Pilgrimages to the Holy Land were suspended during the pandemic and so there were no pilgrimage donations to parishes and schools (2020: £nil). Other donations were £150 (2020: £2,456).

### **5 Financial Review**

Unrestricted funds received during the year amounted to £296,000 (2020: £468,000). Contributions from members were £216,000 (2020: £336,000). The income from members in 2020 included £108,000 for the appeal to relieve the effects of the pandemic in the Latin Patriarchate of Jerusalem. Unrestricted donations from non-members were £17,000 (2020: £19,000) and gift aid receipts were £50,000 (2020: £77,000). Other income was £13,000 (2020: £36,000). All restricted funds have been distributed.

Grants from unrestricted funds were £540,000 (2020: £495,000). No restricted funds were received (2020: £nil). Restricted funds of £25,000 were applied in 2020 and the balance of restricted funds is £nil (2020: £nil).

The Lieutenancy's net assets (all unrestricted) decreased from £436,000 to £181,000.

## 6 Reserves Policy

The Trust Deed dated 1 December 1970 governing the Lieutenancy provides that "the Trustees shall have power at their discretion to retain in the state of investment in which the same may for the time being be all or any part of the trust property for so long as the trustees shall think fit". The then Trustees formally adopted this Statement of Reserves Policy on 7 April 2003.

Whilst the normal level of its subscription income is relatively secure and stable, the Charity needs to maintain reserve funds sufficient to cover its committed outgoings against any unexpected or short-term fluctuations in this income. Such committed outgoings include administration expenses and regular quarterly contributions to the Grand Magisterium of the Order.

Current levels of committed outgoings are such that in the Trustees' view an ongoing reserve fund of £50,000 would be sufficient but not excessive.

Currently the funds held available by the Trustees are in excess of £50,000. The Treasurer of the Lieutenancy will ensure that a sum of £50,000 is identified within the balances held and this will be denoted as the Reserve Fund. All funds held in excess thereof will be subject of specific decisions by the Trustees at their normal meetings to secure their proper expenditure in accordance with the objects of the Lieutenancy and its Trust Deed.

The Trustees will review this Policy Statement each year to ensure that it continues to reflect the current needs of the Lieutenancy. If at any other time the Treasurer believes that a significant departure from or amendment to this statement is called for, he will report accordingly to the Trustees and seek their formally recorded decision.

## 7 Trustees' Responsibilities

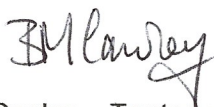
The Trustees are responsible for preparing the Trustees' Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Lieutenancy as at the balance sheet date and of the incoming resources and application of resources for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and 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 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 Lieutenancy will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Lieutenancy and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the Lieutenancy and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on 17th September 2022



B. M. Cawley Trustee and Secretary

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE LIEUTENANCY OF ENGLAND & WALES OF  
THE EQUESTRIAN ORDER OF THE HOLY SEPULCHRE OF JERUSALEM  
FOR THE YEAR ENDED 31 DECEMBER 2021**

I report to the Trustees on my examination of the accounts of The Lieutenancy of England and Wales of the Equestrian Order of the Holy Sepulchre of Jerusalem for the year ended 31 December 2021 which are set out on pages 7 – 9.

**Responsibilities and basis of report:**

As the trustees of the charity, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145 (5)(b) of the 2011 Act.

**Independent Examiner's statement**

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect;

1. accounting records were not kept in respect of the Trust as required by section 130 of the 2011 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of the accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:



Peter Seed FCA  
For and on behalf of  
Moorgate Accountancy Ltd  
Chartered Accountants  
Downsview House  
141-143 Station Road East  
Oxford  
RH8 0QE

Date 17<sup>th</sup> September 2022

**THE LIEUTENANCY OF ENGLAND AND WALES OF THE  
EQUESTRIAN ORDER OF THE HOLY SEPULCHRE OF JERUSALEM**

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2021**

	Unrestricted funds	Restricted Funds	Designated funds	Total 2021	Total 2020
Note	£	£	£	£	£
<b>Income</b>					
Members' contributions	215,974	-	-	215,974	335,867
Donations	17,009	-	-	17,009	19,237
Legacy adjustment	-	-	-	-	(101)
Legacies other	500	-	-	500	31,628
Income tax recoverable	49,507	-	-	49,507	77,082
Section events	12,290	-	-	12,290	4,088
Interest receivable	27	-	-	27	500
Miscellaneous income	964	-	-	964	78
<b>Total income</b>	<b>296,271</b>	<b>-</b>	<b>-</b>	<b>296,271</b>	<b>468,379</b>
<b>Expenditure on charitable activities</b>					
2					
Donations	(540,320)	-	-	(540,320)	(520,456)
Surplus/(deficit) on cloaks and insignia	3,276	-	-	3,276	(2,077)
Deficit on Investitures	(4,464)	-	-	(4,464)	-
Support for pilgrimages	-	-	-	-	(2,729)
Administration costs	(8,690)	-	-	(8,690)	(11,197)
Governance costs (independent examination)	(1,900)	-	-	(1,900)	(1,800)
<b>Total charitable expenditure</b>	<b>(552,098)</b>	<b>-</b>	<b>-</b>	<b>(552,098)</b>	<b>(538,259)</b>
<b>Net income and Net movement in funds for the year</b>	<b>(255,827)</b>	<b>-</b>	<b>-</b>	<b>(255,827)</b>	<b>(69,880)</b>
<b>Reconciliation of funds</b>					
Total funds brought forward	436,353	-	-	436,353	506,233
<b>Total funds carried forward</b>	<b>180,526</b>	<b>-</b>	<b>-</b>	<b>180,526</b>	<b>436,353</b>

**THE LIEUTENANCY OF ENGLAND AND WALES OF THE  
EQUESTRIAN ORDER OF THE HOLY SEPULCHRE OF JERUSALEM**

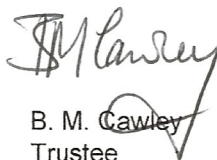
**BALANCE SHEET AS AT 31 DECEMBER 2021**

		Unrestricted funds £	Restricted Funds	Designated funds £	Total 2021 £	Total 2020 £
	Note					
<b>Current assets</b>						
Stocks		24,318	-	-	24,318	27,015
Prepayments and accrued income		8,264	-	-	8,264	8,590
Cash at bank - deposit		141,241	-	-	141,241	375,667
- current		25,247	-	-	25,247	32,863
		<b>199,070</b>	-	-	<b>199,070</b>	444,135
<b>Liabilities</b>						
<b>Creditors falling due within one year</b>	5	<b>(18,544)</b>	-	-	<b>(18,544)</b>	(7,782)
<b>Net current assets and net assets</b>		<b>180,526</b>	-	-	<b>180,526</b>	436,353
<b>The funds of the charity:</b>						
Unrestricted funds		180,526	-	-	180,526	436,353
Restricted funds		-	-	-	-	-
Designated funds		-	-	-	-	-
<b>Total charity funds</b>		<b>180,526</b>	-	-	<b>180,526</b>	436,353

The financial statements were approved by the Trustees on 17 September 2022



M. D. Byrne  
Trustee



B. M. Cawley  
Trustee

**THE LIEUTENANCY OF ENGLAND AND WALES OF THE  
EQUESTRIAN ORDER OF THE HOLY SEPULCHRE OF JERUSALEM**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021**

**1 Accounting policies**

The principal accounting policies adopted, judgements and key sources of estimation of uncertainty in the preparation of these financial statements are as follows.

**(a) Basis of preparation**

These financial statements have been prepared under the historical cost convention and in accordance with Accounting and Reporting by Charities: Statement 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) (effective 1 January 2015) - (Charities SORP (FRS 102)) and the Charities Act 2011.

**(b) Fund accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the Trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular area's of the Lieutenancy's work or for specific projects being undertaken by the Lieutenancy.

**(c) Stocks**

Stocks are valued at the lower of cost and net realisable value.

**2 Expenditure on charitable activities**

	Unrestricted funds	Restricted funds	Designated funds	Total 2021	Total 2020
	£	£	£	£	£
Grand Magisterium	230,000	-	-	230,000	230,000
Grand Magisterium - Projects	298,170	-	-	298,170	26,000
Grand Magisterium - Covid appeal	-	-	-	-	250,000
Parishes, schools etc during pilgrimages	-	-	-	-	-
Bethlehem University	12,000	-	-	12,000	12,000
Other	150	-	-	150	2,456
	<b>540,320</b>	<b>-</b>	<b>-</b>	<b>540,320</b>	<b>520,456</b>

**3 Trustees**

None of the Trustees nor any person connected with them received any remuneration or reimbursed travelling expenses during the year (2020: none).

**4 Employees**

There were no employees during the year (2020: none).

**5 Creditors falling due within one year**

	2021	2020
	£	£
Bank overdraft	10,189	4,158
Accruals and deferred income	8,355	3,624
	<b>18,544</b>	<b>7,782</b>

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# Accounts

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## EQUESTRIAN ORDER OF THE HOLY SEPULCHRE OF JERUSALEM

Lieutenancy of England & Wales

### Minutes of Meeting of Trustees

Held at the Holiday Inn Express Hotel in Birmingham

On Friday 25<sup>th</sup> June 2021

<b>Present:</b>	H.E. Michael Byrne	Lieutenant
	John McNally	Chancellor
	Bernadette Cawley	Secretary
	Graham Smith	Treasurer

#### 1) Letter of Representations

The Treasurer reviewed the Letter of Representations requested by the accountants Moorgate Accountancy Ltd in accordance with their independent examination of the Financial Statements for the year ended 31 December 2020 and it was RESOLVED that the letter be approved and signed by the Treasurer on behalf of the Trustees.

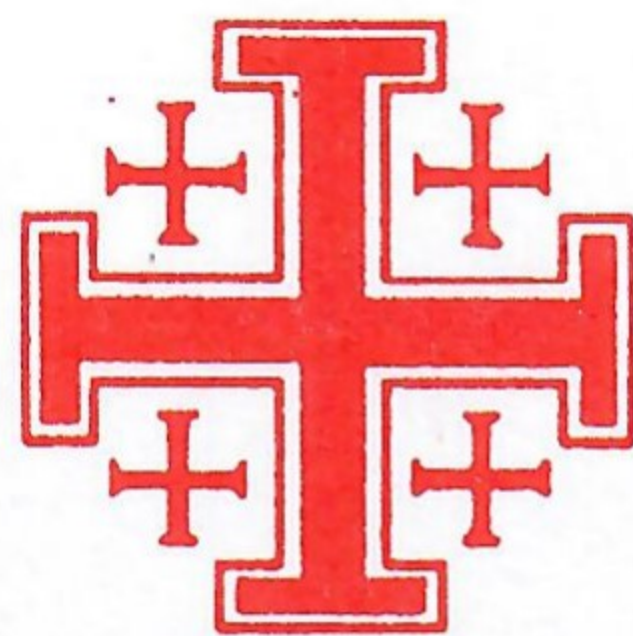
#### 2) Trustees' Report and Financial Statements for the Year ended 31 December 2020

The treasurer reviewed the Trustees' Report and the Lieutenancy's Financial Statements for the year ended 31 December 2020 and it was RESOLVED that they be approved and that the Trustees' Report be signed by the Secretary and the Balance Sheet be signed by the Lieutenant and the Treasurer on behalf of the Trustees.

H E Michael Byrne  
Lieutenant

Dated 25<sup>th</sup> June 2021

GRAHAM J. SMITH KHS  
Treasurer



37 Conalan Avenue  
Bradway  
Sheffield S17 4PG  
Tel: 0114 236 8859  
Mob: 07789 486580  
sheffsmith@talktalk.net

**EQUESTRIAN ORDER OF THE HOLY SEPULCHRE OF JERUSALEM**  
**LIEUTENANCY OF ENGLAND & WALES**

Moorgate Accountancy Ltd  
Moorgate House  
7b Station road West  
Oxted  
Surrey RH8 9EE

Date

Dear Sirs

During the course of your independent examination of the financial statements of the charity for the period ended 31 December 2020 the following representations were made to you by the trustees.

1. We have fulfilled our responsibilities as trustees under the Companies Act 2006/ Charities Act 2011 for preparing financial statements, in accordance with the applicable financial reporting framework, that give a true and fair view and for making accurate representations to you as our independent examiners and for the financial statements which you have prepared on our behalf for the charity.
2. We confirm that all accounting records have been made available to you for the purpose of your examination, in accordance with your terms of engagement, and that all the transactions undertaken by the charity have been properly reflected and recorded in the accounting records. All other records and related information, including minutes of all management, trustees' and members' meetings, have been made available to you. We have given you unrestricted access to persons within the charity in order to obtain evidence and have provided any additional information that you have requested for the purposes of your examination.
3. We confirm that significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
4. We confirm that all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements have been disclosed to the auditor and accounted for and disclosed in accordance with the applicable financial reporting framework.
5. We confirm that there had been no events since the balance sheet date which require disclosure or which would materially affect the amounts in the financial statements, other than those already disclosed or included in the financial statements.
6. We confirm that we are aware that a related party of the charity is a person or organisation which either (directly or indirectly) controls, has joint control of, or significantly influences the charity or vice versa and as a result will include: trustees/directors, other key management, close family and other business interests of the previous. We confirm that any related party transactions:
  - Involving payments made to related parties were reimbursements of costs incurred on behalf of the charity at arms-length and market value; and
  - Involving receipts made to the charity were services or events charged at arms-length and market value;
7. We confirm that all related party relationships and transactions have been accounted for and disclosed in accordance with the applicable financial reporting framework.

- 8 We confirm that the charity has had, at no time during the year, any arrangement, transaction or agreement to provide credit facilities (including loans, quasi-loans or credit transactions) for trustees, nor to guarantee nor provide security for such matters.
9. We confirm that the charity has not contracted for any capital expenditure other than as disclosed in the financial statements.
10. We confirm that we are not aware of any possible or actual instance of non-compliance with those laws and regulations which provide a legal framework within which the charity conducts its activities and which are central to the charity's ability to conduct its activities.
11. We acknowledge our responsibility for the design and implementation of internal controls to prevent and detect fraud. We confirm that we have disclosed to you the results of our own risk assessment that the financial statements may be misstated as a result of fraud.
12. We confirm that there have been no actual or suspected instances of fraud involving trustees, management or employees who have a significant role in internal control or that could have a material effect on the financial statements. We also confirm that we are not aware of any allegations of fraud by former trustees, employees, regulators or others.
13. We confirm that, having considered our expectations and intentions for the next 12 months and the availability of unrestricted reserves, the charity is a going concern.
14. We confirm that all grants, donations and other income, including those subject to special terms or conditions or received for restricted purposes, have been notified to you. There have been no breaches of terms or conditions during the period regarding the application of such income.
15. We confirm that we are not aware of any matters of material significance that should be reported to the Charity Commission.
16. We acknowledge our legal responsibilities regarding disclosure of information to you as independent examiners and confirm that:
- so far as each trustee is aware, there is no relevant account information of which you as independent examiners are unaware; and
  - each trustee has taken all the steps that they ought to have taken as a trustee to make themselves aware of any relevant information and to establish that you are aware of that information.
17. We confirm the following specific representations made to you during the course of your examination.
- i. The monies held by Sections at the year end were on behalf of the charity.
  - ii. There were no pilgrimage amounts controlled by the charity to include for the year, other than pilgrimage support payments.
  - iii. Stock items are materially correctly stated (plus or minus £5,000)
  - iv. Debtors are materially correctly stated (plus or minus £5,000).

We confirm that the above representations are made on the basis of enquiries of management and staff with relevant knowledge and experience (and, where appropriate of supporting documentation) sufficient to satisfy us that we can properly make each of the above representations to you and that to the best of our knowledge and belief they accurately reflect the representations made to you by the trustees during the course of your examination.

Yours faithfully,

Signed on behalf of the board of trustees

Name      Graham Smith      Position      Treasurer/Trustee

Date..........  
25 June 2021

Charity Registration No. 262033

**THE LIEUTENANCY OF ENGLAND AND WALES OF THE  
EQUESTRIAN ORDER OF THE HOLY SEPULCHRE OF JERUSALEM**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

**THE LIEUTENANCY OF ENGLAND AND WALES OF THE  
EQUESTRIAN ORDER OF THE HOLY SEPULCHRE OF JERUSALEM**

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**THE LIEUTENANCY OF ENGLAND AND WALES OF THE  
EQUESTRIAN ORDER OF THE HOLY SEPULCHRE OF JERUSALEM  
TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2020**

The Trustees present their report and the financial statements for the year ended 31 December 2020.

**1 Reference and Administrative Information**

The registered name of the charity is The Lieutenancy of England and Wales ("the Lieutenancy") of the Equestrian Order of the Holy Sepulchre of Jerusalem ("the Order"), also known as The Knights of the Holy Sepulchre. The Lieutenancy is registered (number 262033) under the Charities Act 2011 with the Charity Commission for England and Wales. The address at which the Lieutenancy can be contacted is 39 Eccleston Square, London, SW1V 1BX.

The Trustees who served during the year and up to the date of this report were:

M. D. Byrne	Lieutenant
J. J. McNally	Chancellor
G. J. Smith	Treasurer
B. M. Cawley	Secretary

Independent Examiner  
Peter Seed FCA  
Moorgate Accountancy Ltd  
Chartered Accountants  
Moorgate House  
7b Station Road  
Oxted  
Surrey  
RH8 9EE

Bankers  
The Royal Bank of Scotland plc,  
Drummond House (G) Branch  
Customer Service Centre, Drummond House, 1 Redheughs Avenue, Edinburgh EH12 9JN.

**2 Structure, Governance and Management**

The Lieutenancy is an unincorporated association of members of the Equestrian Order of the Holy Sepulchre (EOHSJ) in England and Wales. The EOHSJ is an Order in Canon Law, with its legal seat in the Vatican City State. The EOHSJ is, by its constitution, strictly religious and charitable, not political.

The Lieutenancy is governed by a trust deed dated 1 December 1970, last updated on 9 November 2019. New Trustees are appointed by existing Trustees.

By convention, trusteeship is assumed ex officio. Thus, the Lieutenant is a Trustee alongside the principal officers of the Lieutenancy- the Chancellor, Secretary and Treasurer.

The terms of office held within the Lieutenancy and overall administration of the Lieutenancy conform with the Constitution of the Order as promulgated by the Pope and published by the Grand Magisterium of the Order. (The most recent Constitution came into effect in May 2020). From time to time administrative Regulations for the governance of the Order are published by the Grand Magisterium.

There is no conflict between the Constitution of the Order or its Regulations and the requirements of English law as it relates to the administration of the Lieutenancy or its charitable purposes.

The principal officers are appointed by the Lieutenant after a proposal for appointment is consented to by the Grand Prior and confirmed by Presidency of the Grand Magisterium.

All terms of appointment to office are for four years, with the possibility of a single renewal.

Once appointed, the principal officers enjoy some Constitutional protection of their tenure. (There is Constitutional provision made for continuity of governance upon remission of office or in the event of the incapacity of the Lieutenant).

The Trustees meet as necessary but at least once each year.

New Trustees are appointed from within the membership of the Lieutenancy and are aware of its objectives and governance. Information from the Charity Commission is permanently made available to Trustees through a cloud facility and additionally circulated as may be necessary.

The Trustees have a responsibility to manage the risks facing the Lieutenancy. They have given consideration to the major risks to which the Lieutenancy is exposed and satisfied themselves that systems or procedures are in place in order to manage those risks.

Within that review, the Trustees reviewed the adequacy of the Lieutenancy's internal controls. As the bulk of the Charity's income comes from the members of the Lieutenancy, with a steady membership, there is little risk of a loss of income. Insurance cover has been reviewed.

The Lieutenancy does not have employees. Its overheads are and remain low with many of its expenses being covered by the generosity of its members.

A full review of data protection was undertaken in accordance with the General Data Protection Regulation. The changes necessary to ensure that our systems are compliant with the new regulations were in place by the 25 May 2018. The May 2020 Constitution vests responsibility for data protection in the Secretary of the Lieutenancy: this represents a transfer of function rather than a novation.

### **3 Objectives and Activities**

The Trustees confirm that they have complied with their duty under section 17 of the Charities Act 2011 to have due regard to public benefit guidance produced by the Charity Commission. They have referred to the guidance contained in the Charity Commission's advice on public benefit and the Lieutenancy's activities avoid the granting of any private benefit.

The objectives of the Lieutenancy and the Order are to support, by prayer, presence on pilgrimage and charitable giving, the Latin Patriarchate of Jerusalem and the Catholic community in the Holy Land. The benefit provided by the financial support is the continued existence of that Catholic community. This includes support for the schools provided by the Latin Patriarchate, schools which accept both Christian and Muslim pupils. Funds raised by the Lieutenancy are used in furtherance of these objectives and the policies applied did not change during the year. Applications for grants are dealt with on a discretionary basis by the Council and each application is considered on its merits. Grants are made in accordance with the objectives of the Lieutenancy.

The principal source of funds for the Lieutenancy is contributions made by members, augmented by Gift Aid. Special appeals are made occasionally- one such being in 2020 to mitigate the effects of lockdown within the Latin Patriarchate, and to sustain education and social support at that time.

### **4 Achievements and Performance**

In 2020, members of the Order in England and Wales continued their financial support, particularly with the assistance of Gift Aid, and the Lieutenancy continued its contributions to the Latin Patriarchate.

The principal donations during the year were the annual contributions of £230,000 (2018: £190,000) to the Latin Patriarchate of Jerusalem and £83,537 (2018: £109,345) for Latin Patriarchate of Jerusalem projects. The Lieutenancy continued its annual support for Bethlehem University (£7,500) and made donations to parishes and schools visited during pilgrimages to the Holy Land (£5,500). Other donations of £6,945 were made.

## **5 Financial Review**

Unrestricted funds received during the year amounted to £468,000 (2019: £356,000). Contributions from members were £336,000 (2019: £238,000). Unrestricted donations from non-members were £19,000 (2019: £48,000) and income tax of £77,000 (2018: £58,000) in respect of unrestricted donations. All restricted funds have been distributed.

Grants from unrestricted funds were £495,000 (2019: £332,000). The net movement in restricted funds was -£25,000 with a balance remaining of NIL.

The Lieutenancy's unrestricted net assets decreased from £481,000 to £436,000.

## **6 Reserves Policy**

The Trust Deed dated 1 December 1970 governing the Lieutenancy provides that "the Trustees shall have power at their discretion to retain in the state of investment in which the same may for the time being be all or any part of the trust property for so long as the trustees shall think fit". To guide their exercise of this power and in accordance with paragraph 31(e) of the Statement of Recommended Practice 2000, the then Trustees formally adopted this Statement of Reserves Policy on 7 April 2003.

Whilst the normal level of its subscription income is relatively secure and stable, the Charity needs to maintain reserve funds sufficient to cover its committed outgoings against any unexpected or short-term fluctuations in this income. Such committed outgoings include administration expenses and regular quarterly contributions to the Grand Magisterium of the Order.

Current levels of committed outgoings are such that in the Trustees' view an ongoing reserve fund of £50,000 would be sufficient but not excessive.

Currently the funds held available by the Trustees are in excess of £50,000. The Treasurer of the Lieutenancy will ensure that a sum of £50,000 is identified within the balances held and this will be denoted as the Reserve Fund. All funds held in excess thereof will be subject of specific decisions by the Trustees at their normal meetings to secure their proper expenditure in accordance with the objects of the Lieutenancy and its Trust Deed.

The Trustees will review this Policy Statement each year to ensure that it continues to reflect the current needs of the Lieutenancy. If at any other time the Treasurer believes that a significant departure from or amendment to this statement is called for, he will report accordingly to the Trustees and seek their formally recorded decision.

## **7 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 Lieutenancy as at the balance sheet date and of the incoming resources and application of resources for that year.

In preparing these financial statements, the Trustees are required to:  
select suitable accounting policies and 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 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 Lieutenancy will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Lieutenancy and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the Lieutenancy and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on *25 June* 2021

*B. M. Cawley*

B. M. Cawley *C* Trustee and Secretary

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE LIEUTENANCY OF ENGLAND  
& WALES OF THE EQUESTRIAN ORDER OF THE HOLY SEPULCHRE OF JERUSALEM  
FOR THE YEAR ENDED 31 DECEMBER 2020**

I report to the Trustees on my examination of the accounts of The Lieutenancy of England and Wales of the Equestrian Order of the Holy Sepulchre of Jerusalem for the year ended 31 December 2020 which are set out on pages.7 – 10.

**Responsibilities and basis of report:**

As the trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145 (5)(b) of the 2011 Act.

**Independent Examiner's statement**

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect;

1. Accounting records were not kept in respect of the Trust as required by section 130 of the 2011 Act; or
2. The financial statements do not accord with those records; or
3. The financial statements do not comply with the applicable requirements concerning the form and content of the accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:



Peter Seed FCA  
For and on behalf of  
Moorgate Accountancy Ltd  
Chartered Accountants  
Moorgate House  
7b Station Road West  
Oxted  
Surrey  
RH8 9EE

Date 25th June 2021

**THE LIEUTENANCY OF ENGLAND AND WALES OF THE  
EQUESTRIAN ORDER OF THE HOLY SEPULCHRE OF JERUSALEM**

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2020**

	Unrestricted funds	Restricted Funds	Designated funds	Total 2020	Total 2019
Note	£	£	£	£	£
<b>Income</b>					
Members' contributions	335,867	-	-	335,867	237,613
Donations	19,056	181	-	19,237	49,563
Legacy adjustment	(101)	-	-	(101)	(8,144)
Legacies other	31,628	-	-	31,628	2,000
Income tax recoverable	77,082	-	-	77,082	57,803
Section events	4,088	-	-	4,088	16,762
Interest receivable	500	-	-	500	876
Miscellaneous income	78	-	-	78	532
<b>Total income</b>	<b>468,198</b>	<b>181</b>	<b>-</b>	<b>468,379</b>	<b>357,005</b>
<b>Expenditure on charitable activities</b>					
Donations	(495,275)	(25,181)	-	(520,456)	(333,482)
Surplus/(deficit) on cloaks and insignia	(2,077)	-	-	(2,077)	3,190
Investitures net surplus/(deficit)	-	-	-	-	(2,094)
Loss on pilgrimages	(2,729)	-	-	(2,729)	(5,350)
Administration costs	(11,197)	-	-	(11,197)	(7,171)
Governance costs - audit fee	(1,800)	-	-	(1,800)	(1,800)
<b>Total charitable expenditure</b>	<b>(513,078)</b>	<b>(25,181)</b>	<b>-</b>	<b>(538,259)</b>	<b>(346,707)</b>
<b>Net income and Net movement in funds for the year</b>	<b>(44,880)</b>	<b>(25,000)</b>	<b>-</b>	<b>(69,880)</b>	<b>10,298</b>
<b>Reconciliation of funds</b>					
Total funds brought forward	481,233	25,000	-	506,233	495,935
<b>Total funds carried forward</b>	<b>436,353</b>	<b>-</b>	<b>-</b>	<b>436,353</b>	<b>506,233</b>

**THE LIEUTENANCY OF ENGLAND AND WALES OF THE  
EQUESTRIAN ORDER OF THE HOLY SEPULCHRE OF JERUSALEM**

**BALANCE SHEET AS AT 31 DECEMBER 2020**

	Note	Unrestricted funds £	Restricted Funds	Designated funds £	Total 2020 £	Total 2019 £
<b>Current assets</b>						
Stocks		27,015	-	-	27,015	28,726
Prepayments and accrued income		8,590	-	-	8,590	96,016
Cash at bank - deposit		375,667	-	-	375,667	355,182
- current		32,863	-	-	32,863	34,719
		<b>444,135</b>	-	-	<b>444,135</b>	514,643
<b>Liabilities</b>						
<b>Creditors falling due within one year</b>	5	(7,782)	-	-	(7,782)	(8,410)
<b>Net current assets and net assets</b>		<b>436,353</b>	-	-	<b>436,353</b>	506,233
<b>The funds of the charity:</b>						
Unrestricted funds		436,353	-	-	436,353	481,233
Restricted funds	6	-	-	-	-	25,000
Designated funds		-	-	-	-	-
<b>Total charity funds</b>		<b>436,353</b>	-	-	<b>436,353</b>	506,233

The financial statements were approved by the Trustees on

*25 June 2021*

*M. D. Byrne*

M. D. Byrne  
Trustee

*G. J. Smith*

G. J. Smith  
Trustee

**THE LIEUTENANCY OF ENGLAND AND WALES OF THE  
EQUESTRIAN ORDER OF THE HOLY SEPULCHRE OF JERUSALEM**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020**

**1 Accounting policies**

The principal accounting policies adopted, judgements and key sources of estimation of uncertainty in the preparation of these financial statements are as follows.

**(a) Basis of preparation**

These financial statements have been prepared under the historical cost convention and in accordance with Accounting and Reporting by Charities: Statement 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) (effective 1 January 2015) - (Charities SORP (FRS 102)) and the Charities Act 2011.

**(b) Fund accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the Trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular area's of the Lieutenancy's work or for specific projects being undertaken by the Lieutenancy.

**(c) Stocks**

Stocks are valued at the lower of cost and net realisable value.

**2 Expenditure on charitable activities**

	Unrestricted funds	Restricted funds	Designated funds	Total 2020	Total 2019
	£	£	£	£	£
Grand Magisterium	230,000	-	-	230,000	230,000
Grand Magisterium - Covid appeal	250,000	-	-	250,000	-
Grand Magisterium - other	1,000	25,000	-	26,000	83,537
Parishes, schools etc during pilgrimages	-	-	-	-	5,500
Bethlehem University	12,000	-	-	12,000	7,500
Other	2,275	181	-	2,456	6,945
	<b>495,275</b>	<b>25,181</b>	<b>-</b>	<b>520,456</b>	<b>333,482</b>

**3 Trustees**

None of the Trustees nor any person connected with them received any remuneration or reimbursed travelling expenses during the year (2019: £nil).

**4 Employees**

There were no employees during the year (2019: none).

**5 Creditors falling due within one year**

	2020	2019
	£	£
Bank overdraft	4,158	3,086
Accruals and deferred income	3,624	5,324
	<b>7,782</b>	<b>8,410</b>

**THE LIEUTENANCY OF ENGLAND AND WALES OF THE  
EQUESTRIAN ORDER OF THE HOLY SEPULCHRE OF JERUSALEM**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020 (continued)**

**6 Restricted funds**

	<b>1 January 2020 £</b>	<b>Incoming resources £</b>	<b>Outgoing resources £</b>	<b>31 December 2020 £</b>
Charitable activities				
Schools	9,000	-	(9,000)	-
Parishes	8,000	-	(8,000)	-
Beit Jala Seminary	8,000	-	(8,000)	-
Other	-	181	(181)	-
	<b>25,000</b>	<b>181</b>	<b>(25,181)</b>	<b>-</b>