



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 25th June 2021

Present:	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.

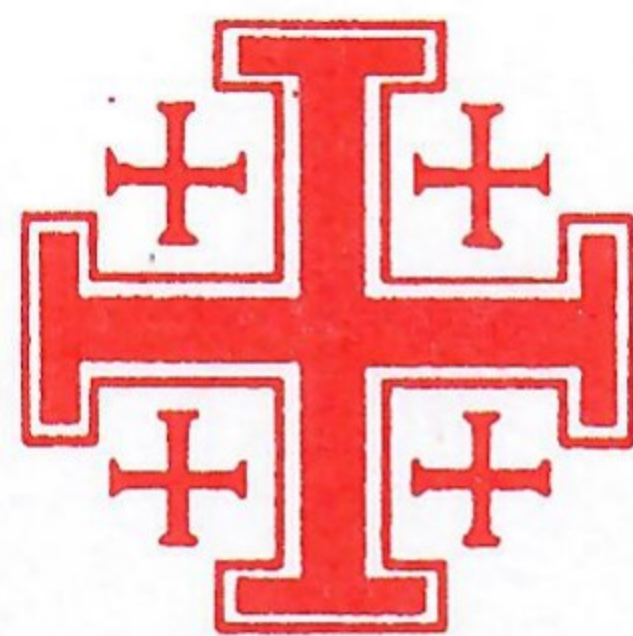
2) Trustees' Report and Financial Statements for the Year ended 31 December 2020

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 25th June 2021

GRAHAM J. SMITH KHS
Treasurer



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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

**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

	Note	Unrestricted funds £	Restricted Funds £	Designated funds £	Total 2020 £	Total 2019 £
Income						
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
Total income		468,198	181	-	468,379	357,005
Expenditure on charitable activities						
Donations	2	(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)
Total charitable expenditure		(513,078)	(25,181)	-	(538,259)	(346,707)
Net income and Net movement in funds for the year		(44,880)	(25,000)	-	(69,880)	10,298
Reconciliation of funds						
Total funds brought forward		481,233	25,000	-	506,233	495,935
Total funds carried forward		436,353	-	-	436,353	506,233

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

BALANCE SHEET AS AT 31 DECEMBER 2020

		Unrestricted funds £	Restricted Funds	Designated funds £	Total 2020 £	Total 2019 £
	Note					
Current assets						
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
		444,135	-	-	444,135	514,643
Liabilities						
Creditors falling due within one year	5	(7,782)	-	-	(7,782)	(8,410)
Net current assets and net assets		436,353	-	-	436,353	506,233
The funds of the charity:						
Unrestricted funds		436,353	-	-	436,353	481,233
Restricted funds	6	-	-	-	-	25,000
Designated funds		-	-	-	-	-
Total charity funds		436,353	-	-	436,353	506,233

The financial statements were approved by the Trustees on

25 June 2021

M. D. Byrne

M. D. Byrne
Trustee

[Signature]
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
	495,275	25,181	-	520,456	333,482

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
	7,782	8,410

**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

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