

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
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 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 9th 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

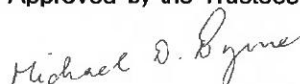
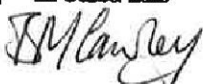
The Trustees are responsible for preparing the Trustees' Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The law applicable to charities in England and Wales requires the Trustees to 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

	Note	Unrestricted funds £	Restricted Funds £	Designated funds £	Total 2022 £	Total 2021 £
Income						
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	2	32,620	-	-	32,620	-
Section events		4,862	-	-	4,862	12,290
Interest receivable		916	-	-	916	27
Miscellaneous income		-	-	-	-	964
Total income		407,536	-	-	407,536	296,271
Expenditure on charitable activities						
Donations	3	(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)
Total charitable expenditure		(357,822)	-	-	(357,822)	(552,098)
Net income and Net movement in funds for the year		49,714	-	-	49,714	(255,827)
Reconciliation of funds						
Total funds brought forward		180,526	-	-	180,526	436,353
Total funds carried forward		230,240	-	-	230,240	180,526

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 £
Current assets							
	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
			<u>279,097</u>	<u>-</u>	<u>-</u>	<u>279,097</u>	<u>199,070</u>
Liabilities							
Creditors falling due within one year		4	(48,857)	-	-	(48,857)	(18,544)
Net current assets and net assets			<u>230,240</u>	<u>-</u>	<u>-</u>	<u>230,240</u>	<u>180,526</u>
The funds of the charity:							
Unrestricted funds			230,240	-	-	230,240	180,526
Restricted funds			-	-	-	-	-
Designated funds			-	-	-	-	-
Total charity funds			<u>230,240</u>	<u>-</u>	<u>-</u>	<u>230,240</u>	<u>180,526</u>

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

	2022	2021
	£	£
Income	55,977	-
Expenditure	(23,357)	-
	32,620	-

3 Expenditure on charitable activities

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

4 Creditors falling due within one year

	£	£
Bank overdraft	38,839	10,189
Accruals and deferred income	10,018	8,355
	48,857	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).