

**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**

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**THE LIEUTENANCY OF ENGLAND AND WALES OF THE  
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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

  
Trustee and Lieutenant

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  
Oxted  
RH8 0QE

**THE LIEUTENANCY OF ENGLAND AND WALES OF THE  
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**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2023**

	Note	Unrestricted funds £	Restricted Funds £	Designated funds £	Total 2023 £	Total 2022 £
<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	2	-	-	-	-	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	3	(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 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  
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**BALANCE SHEET AS AT 31 DECEMBER 2023**

		Unrestricted funds £	Restricted Funds	Designated funds £	Total 2023 £	Total 2022 £
	Note					
<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>						
Creditors falling due within one year	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)
	<u>-</u>	<u>32,620</u>

**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	-
	<u>386,907</u>	<u>-</u>	<u>24,165</u>	<u>411,072</u>	<u>323,740</u>

**4 Creditors falling due within one year**

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

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).