

Equestrian Order Of The Holy Sepulchre Of Jerusalem Lieutenancy Of Scotland

Scotland · Charity number SC022356

Details

Status	Active
Legal form	Unincorporated association
Registered	1994-03-10
Register	View on the OSCR register

Contact

Address	16 Binn View Buckie Moray AB56 4HL
Website	www.eohsj.scot

Activities

Activities: 'It makes grants, donations or gifts to organisations'

Purposes: 'the prevention or relief of poverty', 'the advancement of education', 'the advancement of religion', 'the advancement of health', 'the advancement of citizenship or community development', 'the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage'

What the charity does: Provide financial and spiritual support to the Christians in The Holy Land in order to make their lives more bearable. The Lieutenancy (charity) organises events to help members achieve this aim. The main source of funding continues to come from members' oblations. The charity supports education, pastoral work and humanitarian needs in Israel, Occupied Palestinian Territories and Jordan where families need it most.

Beneficiaries: 'People with a particular ethnic or racial origin'

Objectives: The Order has for its purposes: 1 - to strengthen in its members the practice of Christian life, in absolute fidelity to the Supreme Pontiff and according to the teachings of the Church, observing as its foundation the principles of charity of which the Order is a fundamental means for assistance to the Holy Land. 2 - to sustain and aid the charitable, cultural and social works and institutions of the Catholic Church in the Holy Land, particularly those of and in the Latin Patriarchate of Jerusalem, with which the Order maintains traditional ties. 3 - to support the preservation and propagation of the Faith in those lands, interesting in this work the Catholics scattered throughout the world, united in charity by the symbol of the Order, and also all brother Christians. 4 - to sustain the rights of the Catholic Church in the Holy Land.

Geography

- **Main operating location:** Outwith Scotland
- **Geographical spread:** Overseas only

Finances

Period end	Income	Expenditure	Assets	Employees
2026-03-31	£0	£0	-	0
2025-03-31	£163,861	£99,798	-	0
2024-03-31	£87,955	£89,261	-	0
2023-03-31	£85,422	£86,632	-	0
2022-03-31	£83,233	£78,686	-	0
2021-03-31	£74,854	£77,177	-	0

Equestrian Order Of The Holy Sepulchre Of Jerusalem Lieutenancy Of Scotland

Scotland - Charity number SC022356

Accounts

**Equestrian Order of the Holy Sepulchre of Jerusalem
Lieutenancy of Scotland**

Unaudited Financial Statements

31 March 2025

RITSONS

Chartered Accountants
26-30 Marine Place
Buckie
Moray
AB56 1UT

Equestrian Order of the Holy Sepulchre of Jerusalem Lieutenancy of Scotland

Financial Statements

Year ended 31 March 2025

	Page
Trustees' annual report	1
Independent examiner's report to the trustees	5
Statement of financial activities	6
Statement of financial position	7
Notes to the financial statements	8
The following pages do not form part of the financial statements	
Detailed statement of financial activities	13

Equestrian Order of the Holy Sepulchre of Jerusalem Lieutenancy of Scotland

Trustees' Annual Report

Year ended 31 March 2025

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2025.

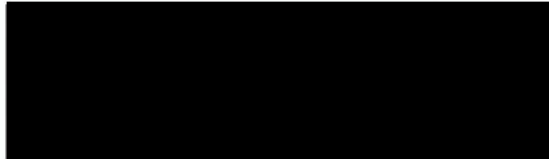
Reference and administrative details

Registered charity name Equestrian Order of the Holy Sepulchre of Jerusalem Lieutenancy of Scotland

Charity registration number SC022356

Principal office 16 Binn View
Buckie
Moray
AB56 4HL

The trustees



Accountants Ritsons
Chartered Accountants
26-30 Marine Place
Buckie
Moray
AB56 1UT

Structure, governance and management

Governing document

It must be disclosed the nature of the governing document, how the charity is constituted and the methods used to recruit and appoint new charity trustees.

Objectives and activities

The objectives of the Equestrian Order of the Holy Sepulchre of Jerusalem, Lieutenancy of Scotland are as follows:

- To strengthen in its members' the practice of the Christian way of life, in absolute fidelity to the Pope and according to the teachings of the Church, observing as its foundation the principles of charity of which the Order is a fundamental means for assistance to the Holy Land.
- To sustain and aid the charitable, cultural and social works and Institutions of the Catholic Church in the Holy Land, particularly those of and in the Latin Patriarchate of Jerusalem, with which the Order maintains traditional ties.
- To support the preservation and propagation of the Faith in those lands, interesting in this work the Catholics scattered throughout the world, united in charity by the symbol of the Order, and also all brother Christians.
- To sustain the rights of the Catholic Church in the Holy Land.

Equestrian Order of the Holy Sepulchre of Jerusalem Lieutenancy of Scotland

Trustees' Annual Report *(continued)*

Year ended 31 March 2025

Achievements and performance

Our main source of funding continues to come from our members' oblations.

The Trustees are aware of the need to enhance the flow of funds to the Holy Land given the dire needs of the resident Christian community.

The Trustees are delighted to announce that £71,000 was sent off to the Grand Magisterium (the Governing Body of the Order) in aid of our brother Christians in the Holy Land. The amount includes contributions to humanitarian aid under the direction of the Latin Patriarchate of Jerusalem. The amount is made up as follows:

Total quarterly contributions for the general welfare of Christians in the Holy Land	£46,000
Latin Patriarchate of Jerusalem Institutional Expenses	£20,000
Pastoral and educational needs of parishioners and children in the Parish of Aboud	<u>£ 5,000</u>
	<u>£71,000</u>

Even though projects have been put on hold in the Holy Land because of the devastation in Gaza, the charity has continued to support the everyday needs of the people living there. The general welfare of Christians in the Holy Land includes support for education, pastoral work, medication and humanitarian needs. The charity contributes to the Holy Land through the secure channels of the Grand Magisterium in Rome who in turn send funds securely to the Latin Patriarchate in Jerusalem. The Scottish Lieutenancy (charity) is separate from other Lieutenancies of the Equestrian Order of the Holy Sepulchre of Jerusalem.

The charity was very fortunate to receive a generous legacy of £70,670 from the settlement of an Estate during the financial year. A donation amounting to £20,000 was immediately sent to the Latin Patriarchate of Jerusalem in response to an appeal requesting aid from Lieutenancies towards the cost of running the Patriarchate. The repercussions from the slowdown in the local economy and the increase in demand for humanitarian aid caused a shortage in available funds to manage the Patriarchate, pay teachers and keep up with other commitments. The remainder of the legacy will be invested in a fixed term deposit until the funds are needed.

The charity engages more with society and participates in more ceremonies and events. In this way members of the public learn about its objectives and activities, read more from the charity's website and social media posts.

The annual charity golf tournament is well attended and raises funds to improve the everyday lives of the Christians in the Holy Land. Members and non-members participate in this event each year and it is enjoyed by everyone. Non-members can learn more about the objectives and activities of the charity when they take part in the event. A Retreat is held in March each year for the spiritual needs of our members.

The Scottish Lieutenancy continues to contribute to a scholarship with Bethlehem University. It costs around US\$4,000 each year to educate a student at Bethlehem University. The current student, a Christian female comes from Beit Sahour. She is majoring in chemistry. The university reports annually to the Scottish Lieutenancy about the academic progress and achievements of the student being sponsored.

The charity remains in a strong financial position and expects to continue to operate with confidence into the foreseeable future.

Equestrian Order of the Holy Sepulchre of Jerusalem Lieutenancy of Scotland

Trustees' Annual Report *(continued)*

Year ended 31 March 2025

Risk management

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems are in place to mitigate our exposure to the major risks.

Financial review

The General fund represents the unrestricted funds arising from past operating results. It also represents the free reserves of the charity. The Trustees have examined the requirement to maintain free reserves and concluded that the most appropriate level is between 3 and 4 months of operational expenditure.

At 31 March 2025, the General fund balance was £165,359 (2024: £101,296) which will allow us to pay increased commitments in 2025/26.

Equestrian Order of the Holy Sepulchre of Jerusalem Lieutenancy of Scotland

Independent Examiner's Report to the Trustees of Equestrian Order of the Holy Sepulchre of Jerusalem Lieutenancy of Scotland

Year ended 31 March 2025

I report on the financial statements for the year ended 31 March 2025, which comprise the statement of financial activities, statement of financial position and the related notes.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations
- have not been met, or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



26-30 Marine Place
Buckie
Moray
AB56 1UT

29/07/2025

Equestrian Order of the Holy Sepulchre of Jerusalem Lieutenancy of Scotland

Statement of Financial Activities

31 March 2025

		2025		2024
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	4	140,835	140,835	77,934
Charitable activities	5	21,795	21,795	9,229
Other trading activities	6	899	899	561
Investment income	7	332	332	231
Total income		163,861	163,861	87,955
Expenditure				
Expenditure on raising funds:				
Costs of other trading activities	8	689	689	998
Expenditure on charitable activities	9	99,109	99,109	88,263
Total expenditure		99,798	99,798	89,261
Net income and net movement in funds		64,063	64,063	(1,306)
Reconciliation of funds				
Total funds brought forward		101,296	101,296	102,602
Total funds carried forward		165,359	165,359	101,296

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

Equestrian Order of the Holy Sepulchre of Jerusalem Lieutenancy of Scotland

Statement of Financial Position

31 March 2025

		2025 £	2024 £
Current assets			
Stocks	12	2,033	2,722
Debtors	13	13,217	16,387
Cash at bank and in hand		154,979	88,645
		<u>170,229</u>	<u>107,754</u>
Current liabilities			
Creditors: Amounts falling due within one year	14	4,870	6,458
Net current assets		<u>165,359</u>	<u>101,296</u>
Net assets		<u>165,359</u>	<u>101,296</u>
Funds of the charity			
Unrestricted funds	15	165,359	101,296
Total charity funds		<u>165,359</u>	<u>101,296</u>

These financial statements were approved by the Trustees and authorised for issue on 29th July 2025, and are signed on behalf of the Trustees by:



The notes on pages 8 to 11 form part of these financial statements.

Equestrian Order of the Holy Sepulchre of Jerusalem Lieutenancy of Scotland

Notes to the Financial Statements

Year ended 31 March 2025

1. General information

The charity is a registered charity in Scotland and is unincorporated. The address of the principal office is 16 Binn View, Buckie, AB56 4HL.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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 (FRS 102) (Charities SORP (FRS 102)) and the Charities and Trustee Investment (Scotland) Act 2005 and the Charity Accounts (Scotland) Regulations 2006 (as amended).

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the purposes of the charity. Unrestricted funds include a revaluation reserve representing the restatement of investment assets at market values.

Designated funds are unrestricted funds earmarked by the trustees for specific purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

Equestrian Order of the Holy Sepulchre of Jerusalem Lieutenancy of Scotland

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Income

All income is included in the statement of financial activities when the charity is entitled to the income, any performance related conditions attached have been met or are fully within the control of the charity, the income is considered probable and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Donations and legacy income is received by way of donations, legacies, grants and gifts and is included in full in the Statement of Financial Activities when receivable. Where legacies have been notified to the charity but the criteria for income recognition have not been met, the legacy is treated as a contingent asset and disclosed if material. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Donated services and facilities are included at the value to the charity, being the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market.
- Investment income is included when receivable.
- Income from charitable trading activity is accounted for when earned.
- Income from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

- Costs of raising funds comprise the costs associated with attracting donations, grants and legacies and the costs of trading for fundraising purposes.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.
- All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis, as set out in the notes to the accounts.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Equestrian Order of the Holy Sepulchre of Jerusalem Lieutenancy of Scotland

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Donations				
Oblations	39,583	39,583	38,855	38,855
Joining fees	0	0	4,100	4,100
Promotion fees	390	390	1,170	1,170
Donations	12,453	12,453	6,470	6,470
Gift Aid	12,253	12,253	13,417	13,417
Collections	5,076	5,076	2,127	2,127
Extraordinary contributions	410	410	11,295	11,295
Legacy	70,670	70,670	500	500
	<u>140,835</u>	<u>140,835</u>	<u>77,934</u>	<u>77,934</u>

5. Charitable activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Event receipts	21,795	21,795	9,229	9,229

6. Other trading activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Fundraising trading receipts	899	899	561	561

7. Investment income

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Bank interest receivable	332	332	231	231

8. Costs of other trading activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Cost of goods sold	689	689	998	998

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Core charity activities	97,173	97,173	80,366	80,366
Support costs	1,936	1,936	7,897	7,897
	<u>99,109</u>	<u>99,109</u>	<u>88,263</u>	<u>88,263</u>

Equestrian Order of the Holy Sepulchre of Jerusalem Lieutenancy of Scotland

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

10. Staff numbers

The average number of employees employed by the Lieutenancy during the year, including the trustees amounted to nil (2024: nil).

11. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

12. Stocks

	2025	2024
	£	£
Goods for resale	<u>2,033</u>	<u>2,722</u>

13. Debtors

	2025	2024
	£	£
Debtors and prepayments	<u>13,217</u>	<u>16,387</u>

14. Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals and deferred income	<u>4,870</u>	<u>6,458</u>

15. Analysis of charitable funds

Unrestricted funds

	At 1 April 2024	Income	Expenditure	At 31 March 2025
	£	£	£	£
General funds	<u>101,296</u>	<u>163,861</u>	<u>(99,798)</u>	<u>165,359</u>

16. Analysis of net assets between funds

	Unrestricted Funds	Total Funds
	£	2025 £
Current assets	<u>165,359</u>	<u>165,359</u>

**Equestrian Order of the Holy Sepulchre of Jerusalem Lieutenancy
of Scotland**

Management Information

Year ended 31 March 2025

The following pages do not form part of the financial statements.

Equestrian Order of the Holy Sepulchre of Jerusalem Lieutenancy of Scotland

Notes to the Detailed Statement of Financial Activities

31 March 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Oblations	39,583	38,855
Joining fees	0	4,100
Promotion fees	390	1,170
Donations	12,453	6,470
Gift Aid	12,253	13,417
Collections	5,076	2,127
Extraordinary contributions	410	11,295
Legacy	70,670	500
	<u>140,835</u>	<u>77,934</u>
 Charitable activities		
Event receipts	21,795	9,229
 Other trading activities		
Fundraising trading receipts	899	561
 Investment income		
Bank interest receivable	332	231
	<u>163,861</u>	<u>87,955</u>
 EXPENDITURE		
Costs of other trading activities		
Cost of goods	689	998
 Expenditure on charitable activities		
Grand Magisterium	71,000	66,840
Event costs	22,893	9,877
Donations	0	250
Scholarship	3,280	3,399
	<u>97,173</u>	<u>80,366</u>
 Support costs		
Clothing & insignia	1,024	4,488
Administration, printing & other	792	420
Bank charges	120	184
Consulta expenses	0	2,805
	<u>1,936</u>	<u>7,897</u>
	<u>99,798</u>	<u>89,261</u>
 Total expenditure	 <u>99,798</u>	 <u>89,261</u>
 Net income	 <u>64,063</u>	 <u>(1,306)</u>