

# LIVING JESUS TABERNACLE

England & Wales - Charity number 1161624

## Details

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Other names	LJT
Status	Registered
Legal form	Charitable company
Company number	<a href="#">08479561</a>
Registered	2015-05-12
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	Suite 3 Peel House 30 The Downs Altrincham Cheshire WA14 2PX
Phone	07494335052
Email	<a href="mailto:livingjesustabernacle@gmail.com">livingjesustabernacle@gmail.com</a>
Website	<a href="http://livingjesustabernacle.org">livingjesustabernacle.org</a>

## Activities

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**Objects:** TO ADVANCE THE CHRISTIAN FAITH IN THE UK, FOR THE BENEFIT OF THE PUBLIC IN ACCORDANCE WITH THE ARTICLES OF FAITH APPEARING IN THE SCHEDULE AND IN PARTICULAR BUT NOT BY WAY OF LIMITATION BY:-(I) PLANTING CHURCHES(II) ENCOURAGING AND PROMOTING THE WORK OF EVANGELISM, TEACHING AND PREACHING OF THE GOSPEL OF OUR LORD JESUS CHRIST(III) ARRANGING AND ADMINISTERING CHURCH ORDINANCES SUCH AS CHILD DEDICATION, WATER BAPTISM, BURIAL, ORDAINING PASTORS, PRAYER MEETINGS AND BIBLE STUDIES.(IV) THROUGH CAMP MEETINGS AND(V) THROUGH PERSON TO PERSON EVANGELISM, DOOR TO DOOR EVANGELISM, TV MINISTRY, RADIO MINISTRY AND ANY OTHER MEANS TO REACH THE WORLD WITH THE GOSPEL OF JESUS CHRIST.

**Activities:** Holding regular services and programmes to promote the Christian faith in the UK.

## Classification

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- **How:** Provides Advocacy/advice/information
- **What:** Religious Activities
- **Who:** The General Public/mankind

## Geography

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- Waltham Forest

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-04-30	£35,880	£90,102	-	-
2024-04-30	£35,032	£36,926	-	-
2023-04-30	£41,127	£43,408	-	-
2022-04-30	£33,550	£43,659	-	-
2021-04-30	£51,108	£34,427	-	-

## Trustees

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Name	Role	Appointed
<b>ERNEST ADDO</b>	Chair	2013-04-08
Debbie Mambu		2023-05-03
Evette Scott		2013-04-08

**LIVING JESUS TABERNACLE**

England & Wales - Charity number 1161624

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# Accounts

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# **LIVING JESUS TABERNACLE**

## **Trusts' Report and Financial Statement**

**For the year ended 30th April 2025**

## **LIVING JESUS TABERNACLE**

### **Information**

<b>Charity Number</b>	<b>1161624</b>
<b>Registered Office</b>	<b>Suite 3, Peel House 30 The Downs Altricham, Cheshire WA14 2PX</b>
<b>Trustees</b>	<b>Mr Ernest Addo Ms Debbie Mambu Ms Evette Scott</b>
<b>Accountants</b>	<b>Esher Emms Consult 9 Marvin House London SE18 3RA</b>
<b>Bankers</b>	<b>Metro Bank plc</b>

# LIVING JESUS TABERNACLE

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## **LIVING JESUS TABERNACLE**

### **Accountants' Report on the Unaudited Accounts to LIVING JESUS TABERNACLE**

As described on page 4 you have approved the accounts for the year ended 30th April 2025, set out on pages 2 to 8. In accordance with your instructions we have compiled these unaudited accounts from the accounting records, information and explanations supplied to us.

Esher Emms Consult  
9 Marvin House  
London  
SE18 3RA

06th November 2025

## LIVING JESUS TABERNACLE

### TRUSTEES REPORT FOR THE YEAR ENDED 30 APRIL 2025

The Trustees of Living Jesus Tabernacle ("LJT"), who are also directors for the purposes of company law, are pleased to present their report for the year ended 30 April 2025.

The current Trustees of LJT are:

Mr Ernest Addo  
Ms Debbie Mambu  
Ms Evette Scott

The registered office address of LJT is:

Suite 3, Peel House  
30 The Downs  
Altrincham  
Cheshire  
WA14 2PX  
England, UK

### STRUCTURE, GOVERNANCE AND MANAGEMENT

Living Jesus Tabernacle ("LJT") is a church based in the United Kingdom. It is registered as a company limited by guarantee (company registration number 08479561) and as a charity (charity registration number 1161624). LJT is governed by its Articles of Association and overseen by a board of Trustees who meet regularly to review activities and monitor the financial position. The Trustees confirm that they have had due regard to the guidance issued by the Charity Commission on public benefit before deciding what activities LJT should undertake.

### OBJECTIVES AND ACTIVITIES

The primary objective of LJT is to advance the Christian faith, in accordance with our statement of beliefs, for the benefit of those in the United Kingdom and in such other parts of the world as the Trustees may think fit.

### ACHIEVEMENTS AND PERFORMANCE

During the year under review, LJT continued to hold in-person services and events and offer counselling and spiritual support to members. Under the pastoral leadership, LJT regularly witnesses positive transformation in the lives of attendees.

### FINANCIAL REVIEW

The current income of LJT demonstrates that costs have been appropriately managed over this period. All income received came from voluntary donations by our members. LJT has a reserves policy of 3 months that allows it to continue operating without restriction in the case of unforeseen circumstances. This year it has met its reserves policy. LJT has no long-term debt and is a going concern.

### FUTURE PLANS

In the upcoming financial year, the Trustees will be focused on increasing membership and pursuing the soul winning vision.

### RESERVE POLICY

It is the policy of LJT to maintain unrestricted funds, which are the reserves of LJT at about 3 months of unrestricted expenditure. This provides sufficient funds to cover any emergency expenditure that may arise from time to time. LJT will seek to maintain this level throughout the year.

### RISK MANAGEMENT

The Trustees have assessed all the major risks to which LJT is exposed to, in particular those related to the operations and finances of LJT, and are satisfied that systems are in place to mitigate exposure to major risks. The Trustees are mindful of the continued impact on donations and attendance post pandemic and continue to monitor the situation closely.

### TRUSTEE RESPONSIBILITIES

Under the Charities Act 2011, the Trustees are required to prepare a statement of accounts for each accounting year which gives a true and fair view of the state of LJT. They are required to:

1. Select suitable accounting policies and apply them consistently.
2. Make judgements and estimates that are reasonable and prudent.
3. State whether the applicable accounting standards have been followed.
4. Prepare financial statements on an on-going basis.

They are responsible for keeping proper records which disclose with reasonable accuracy the finances of LJT at any time and to ensure that such accounts comply with the Charities Act 2011. They also have a responsibility to safeguard the assets of LJT and to take reasonable steps to detect fraud or other irregularities.

This report was approved by the Trustees on 06th November 2025 and signed on their behalf by:

Ernest Addo  
Trustee



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## LIVING JESUS TABERNACLE

### Statement of Financial Activities for the year ended 30th April 2025

	Note	Unrestricted Funds £	2025 Restricted Funds £	Total £	Unrestricted Funds £	2024 Restricted Funds £	Total £
INCOMING RESOURCES							
<b>Incoming Resources from generated funds:</b>							
Voluntary Income	2	35,880		35,880	35,032		35,032
<b>Total Incoming Resources</b>		<b>35,880</b>		<b>35,880</b>	<b>35,032</b>		<b>35,032</b>
RESOURCES EXPENDED							
Charitable Activities	3	90,055		90,055	36,891		36,891
Governance Costs	3	47		47	35		35
<b>Total Resources Expended</b>		<b>90,102</b>		<b>90,102</b>	<b>36,926</b>		<b>36,926</b>
NET INCOMING/(OUTGOING) RESOURCES BEFORE OTHER RECOGNISED GAINS/LOSSES		-54,222		-54,222	-1,894		-1,894
FUND BALANCES 1 April Other Reserves Movement		62,623		62,623	64,517		64,517
<b>FUND BALANCES 31 March</b>		<b>8,401</b>		<b>8,401</b>	<b>62,623</b>		<b>62,623</b>

The accounting policies and notes on pages 7 to 10 do not form part of these accounts

# LIVING JESUS TABERNACLE

## Balance sheet as at 30th April 2025

		2025		2024	
	Notes	£	£	£	£
<b>Fixed assets</b>	<b>5</b>		<b>2,856</b>		<b>57,094</b>
Tangible Fixed Assets					
<b>Current assets</b>					
Cash at bank and in hand		5,545		5,529	
		5,545		5,529	
<b>Current Liabilities</b>	<b>6</b>				
Trade creditors					
<b>Net current assets</b>			<b>5,545</b>		<b>5,529</b>
<b>Total assets less current Liabilities</b>			<b>8,401</b>		<b>62,623</b>
<b>Capital account</b>					
General Unrestricted Funds at 31 <sup>st</sup> April			8,401		62,623
Special Reserves					
Net Incoming Unrestricted Funds for the year					
Restricted Funds			8,401		62,623

The notes on pages 9 to 10 form part of these accounts

Approved by the trustees of the **LIVING JESUS TABERNACLE** this day 06th November 2025.

**Ernest Addo**



**Trustee**

Dated: 06th November 2025

## **2. ACCOUNTING POLICIES**

### **2.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS**

The financial statements have been prepared under historical cost convention, with the exception of investments which are included at the market value and in accordance with Financial Reporting Standard for Smaller Entities (Effective 2015). The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP), "Accounting and Reporting by Charities" published in 2015 and applicable accounting standards.

### **2.2 FUNDING ACCOUNTING**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the church and which have not been designated for other purposes.

### **2.3 INCOMING RESOURCES**

All incoming resources are included in the Statement of Financial Activities when the church is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Income tax recoverable in relation to investment income is recognized at the time the investment income is receivable.

### **2.4 RESOURCES EXPENDED**

All expenditure is accounted for an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities, they have been allocated on a basis consistent with the use of the resources.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at headquarters. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Grants payable are charged in the year when the offer is made perfect except in those cases where the offer is conditional, such grants being recognized as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the yearend are noted as a commitment, but not accrued as expenditure

### **2.5 TANGIBLE FIXED ASSETS AND DEPRECIATION**

All assets costing more than £500 and can be used for more than one year are capitalized.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases;

Church Instrument and Other Equipments	-18% Reducing Balance method
Fixture and fixtures	-18% Reducing Balance method

**LIVING JESUS TABERNACLE**

**Notes to the accounts  
for the year ended 30th April 2025**

**2.6 Voluntary income**

	<b>2025</b>		
	<b>Unrestricted £</b>	<b>Restricted £</b>	<b>Total £</b>
Church Offerings & Donations	35,880		35,880
			<b>35,880</b>

# LIVING JESUS TABERNACLE

## Notes to the accounts for the year ended 30th April 2025

### 3. Total Resources Expended

By type of expenses, total resources expended comprise:

	Charitable Expenditure Direct Costs	Governance	2025 Costs of Generating Funds	Total
	£	£	£	£
Staff Costs	30,000			30,000
Direct Costs				
Support Costs	60,055			60,055
Other Costs	-	47		47
<b>Total</b>	<b>90,055</b>	<b>47</b>		<b>90,102</b>
<b>Support Costs</b>				
			<b>2025</b>	
	£			
Miscellaneous				
Events & Ministry	195			
Rent	5,147			
Advertising				
Insurance	274			
Travel Expenses	124			
Telephone	37			
IT Costs	40			
Bank Charges				
Loss on Sale	53,611			
Office Equipment				
Depreciation	627			
<b>Total</b>	<b>60,055</b>			
<b>Staff Costs</b>				
			<b>2025</b>	
Gross Wages				
Training Costs				
Pastoral Services	30,000			
<b>Total</b>	<b>30,000</b>			
<b>Governance Costs</b>				
	£			
Audit & Accountancy Cost				
Professional Fees		47		
<b>Total</b>		<b>47</b>		

**Notes to the accounts for the year ended 30th April 2025**

**4. Taxation**

LIVING JESUS TABERNACLE is a registered charity and applies all its income for charitable purposes. It thus claims exemptions from UK tax.

**5. Tangible assets**

	<b>2025</b>		
	Land	Church Equipment/ Furniture Fittings	Total
	£	£	£
<b>Cost</b>			
As at 1 <sup>st</sup> May	53,611	15,007	68,618
Additions			
As at 30th April	<b>53,611</b>	<b>15,007</b>	<b>68,618</b>
<b>Accumulated depreciation</b>			
As at 1st May		11,524	11,524
Charge for the year	53,611	627	54,238
As at 30th April	<b>53,611</b>	<b>12,151</b>	<b>65,762</b>
<b>Net Book Value</b>			
As at 30th April		<b>2,856</b>	<b>2,856</b>

Depreciation is provided to write off the cost of assets by equal annual installment over their estimated useful lives as follows

**Church Instrument & Other Equipments - 18% Reducing balance**

**6. Creditors: amounts falling due within one year**

	2025	2024
Trade Creditors	-	-

**LIVING JESUS TABERNACLE**

England & Wales - Charity number 1161624

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# Accounts

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# **LIVING JESUS TABERNACLE**

## **Trusts' Report and Financial Statement**

**For the year ended 30th April 2024**

## **LIVING JESUS TABERNACLE**

### **Information**

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# **LIVING JESUS TABERNACLE**

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Esher Emms Consult  
9 Marvin House  
London  
SE18 3RA

20th December 2024

## **LIVING JESUS TABERNACLE**

### **TRUSTEES REPORT FOR THE YEAR ENDED 30 APRIL 2024**

The Trustees of Living Jesus Tabernacle (“LJT”), who are also directors for the purposes of company law, are pleased to present their report for the year ended 30 April 2024.

The current Trustees of LJT are:

Mr Ernest Addo  
Ms Debbie Mambu  
Ms Evette Scott

The registered office address of LJT is:

Suite 3, Peel House  
30 The Downs  
Altrincham  
Cheshire  
WA14 2PX  
England, UK

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

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### **OBJECTIVES AND ACTIVITIES**

The primary objective of LJT is to advance the Christian faith, in accordance with our statement of beliefs, for the benefit of those in the United Kingdom and in such other parts of the world as the Trustees may think fit.

### **ACHIEVEMENTS AND PERFORMANCE**

During the year under review, LJT continued to hold in-person services and events and offer counselling and spiritual support to members. Under the pastoral leadership, LJT regularly witnesses positive transformation in the lives of attendees.

### **FINANCIAL REVIEW**

The current income of LJT demonstrates that costs have been appropriately managed over this period. All income received came from voluntary donations by our members. LJT has a reserves policy of 3 months that allows it to continue operating without restriction in the case of unforeseen circumstances. This year it has met its reserves policy. LJT has no long-term debt and is a going concern.

### **FUTURE PLANS**

In the upcoming financial year, the Trustees will be focused on increasing membership and pursuing the soul winning vision.

### **RESERVE POLICY**

It is the policy of LJT to maintain unrestricted funds, which are the reserves of LJT at about 3 months of unrestricted expenditure. This provides sufficient funds to cover any emergency expenditure that may arise from time to time. LJT will seek to maintain this level throughout the year.

### **RISK MANAGEMENT**

The Trustees have assessed all the major risks to which LJT is exposed to, in particular those related to the operations and finances of LJT, and are satisfied that systems are in place to mitigate exposure to major risks. The Trustees are mindful of the continued impact on donations and attendance post pandemic and continue to monitor the situation closely.

### **TRUSTEE RESPONSIBILITIES**

Under the Charities Act 2011, the Trustees are required to prepare a statement of accounts for each accounting year which gives a true and fair view of the state of LJT. They are required to:

1. Select suitable accounting policies and apply them consistently.
2. Make judgements and estimates that are reasonable and prudent.
3. State whether the applicable accounting standards have been followed.
4. Prepare financial statements on an on-going basis.

They are responsible for keeping proper records which disclose with reasonable accuracy the finances of LJT at any time and to ensure that such accounts comply with the Charities Act 2011. They also have a responsibility to safeguard the assets of LJT and to take reasonable steps to detect fraud or other irregularities.  
This report was approved by the Trustees on 20th December 2024 and signed on their behalf by:

Evette Scott  
Director

A handwritten signature in black ink, appearing to read 'Evette Scott', written in a cursive style. The signature is positioned above a horizontal dashed line.

## LIVING JESUS TABERNACLE

### Statement of Financial Activities for the year ended 30th April 2024

		2024			2023		
	Note	Unrestricted Funds £	Restricted Funds £	Total £	Unrestricted Funds £	Restricted Funds £	Total £
INCOMING RESOURCES							
<b>Incoming Resources from generated funds:</b>							
Voluntary Income	2	35,032		35,032	41,127		41,127
<b>Total Incoming Resources</b>		<b>35,032</b>		<b>35,032</b>	<b>41,127</b>		<b>41,127</b>
RESOURCES EXPENDED							
Charitable Activities	3	36,891		36,891	42,798		58,480
Governance Costs	3	35		35	610		610
<b>Total Resources Expended</b>		<b>36,926</b>		<b>36,926</b>	<b>43,408</b>		<b>43,408</b>
NET INCOMING/(OUTGOING) RESOURCES BEFORE OTHER RECOGNISED GAINS/LOSSES		-1,894		-1,894	-2,281		-2,281
FUND BALANCES 1 April		64,517		64,517	138,652		138,652
Other Reserves Movement					-71,854		-71,854
<b>FUND BALANCES 31 March</b>		<b>62,623</b>		<b>62,623</b>	<b>64,517</b>		<b>64,517</b>

The accounting policies and notes on pages 7 to 10 do not form part of these accounts

# LIVING JESUS TABERNACLE

## Balance sheet as at 30th April 2024

		2024		2023	
	Notes	£	£	£	£
<b>Fixed assets</b>	<b>5</b>		<b>57,094</b>		<b>57,992</b>
Tangible Fixed Assets					
<b>Current assets</b>					
Cash at bank and in hand		<u>5,529</u>		<u>7,135</u>	
		5,529		7,135	
<b>Current Liabilities</b>	<b>6</b>				
Trade creditors		<u>                    </u>		<u>610</u>	
<b>Net current assets</b>			<b>5,529</b>		<b>6,525</b>
<b>Total assets less current Liabilities</b>			<b>62,623</b>		<b>64,517</b>
<b>Capital account</b>					
General Unrestricted Funds at 31 <sup>st</sup> April					
Special Reserves					
Net Incoming Unrestricted Funds for the year			<b>62,623</b>		<b>64,517</b>
Restricted Funds			<b>62,623</b>		<b>64,517</b>

The notes on pages 9 to 10 form part of these accounts

Approved by the trustees of the **LIVING JESUS TABERNACLE** this day 20th December 2024.

**Evette Scott**



**Trustee**

Dated: 20th December 2024

## **2. ACCOUNTING POLICIES**

### **2.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS**

The financial statements have been prepared under historical cost convention, with the exception of investments which are included at the market value and in accordance with Financial Reporting Standard for Smaller Entities (Effective 2015). The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP), "Accounting and Reporting by Charities" published in 2015 and applicable accounting standards.

### **2.2 FUNDING ACCOUNTING**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the church and which have not been designated for other purposes.

### **2.3 INCOMING RESOURCES**

All incoming resources are included in the Statement of Financial Activities when the church is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Income tax recoverable in relation to investment income is recognized at the time the investment income is receivable.

### **2.4 RESOURCES EXPENDED**

All expenditure is accounted for an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities, they have been allocated on a basis consistent with the use of the resources.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at headquarters. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Grants payable are charged in the year when the offer is made perfect except in those cases where the offer is conditional, such grants being recognized as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the yearend rate noted as a commitment, but not accrued as expenditure

### **2.5 TANGIBLE FIXED ASSETS AND DEPRECIATION**

All assets costing more than £500 and can be used for more than one year are capitalized.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases;

Church Instrument and Other Equipments	-18% Reducing Balance method
Fixture and fixtures	-18% Reducing Balance method

**LIVING JESUS TABERNACLE**

**Notes to the accounts  
for the year ended 30th April 2024**

**2.6 Voluntary income**

	<b>2024</b>		
	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Church Offerings & Donations			35,032
			<b>35,032</b>

## LIVING JESUS TABERNACLE

### Notes to the accounts for the year ended 30th April 2024

#### 3. Total Resources Expended

By type of expenses, total resources expended comprise:

	Charitable Expenditure Direct Costs	Governance	2024 Costs of Generating Funds	Total
	£	£	£	£
Staff Costs	30,000			30,000
Direct Costs				
Support Costs	6,891			6,891
Other Costs	-	35		35
<b>Total</b>	<b>36,556</b>	<b>35</b>		<b>36,926</b>

#### Support Costs

	2024
	£
Miscellaneous	
Events & Ministry	150
Rent	5,083
Advertising	90
Insurance	257
Travel Expenses	130
Telephone	57
IT Costs	46
Bank Charges	
Donations	180
Office Equipment	
Depreciation	898
<b>Total</b>	<b>6,891</b>

#### Staff Costs

	2024
Gross Wages	
Training Costs	
Pastoral Services	30,000
<b>Total</b>	<b>30,000</b>

#### Governance Costs

	2024
	£
Audit & Accountancy Cost	
Professional Fees	35
<b>Total</b>	<b>35</b>

**Notes to the accounts for the year ended 31<sup>st</sup> March 2023**

**4. Taxation**

LIVING JESUS TABERNACLE is a registered charity and applies all its income for charitable purposes. It thus claims exemptions from UK tax.

**5. Tangible assets**

	<b>2024</b>		
	Land	Church Equipment/ Furniture Fittings	Total
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>			
As at 1 <sup>st</sup> April	53,611	15,007	68,618
Additions			
As at 31 <sup>st</sup> March	<b>53,611</b>	<b>15,007</b>	<b>68,618</b>
<b>Accumulated depreciation</b>			
As at 1st April		10,626	10,626
Charge for the year		898	898
As at 31 <sup>st</sup> March		<b>11,5245</b>	<b>11,524</b>
<b>Net Book Value</b>			
As at 31 <sup>st</sup> March	<b>53,611</b>	<b>3,483</b>	<b>57,093</b>

Depreciation is provided to write off the cost of assets by equal annual installment over their estimated useful lives as follows

**Church Instrument & Other Equipments - 18% Reducing balance**

**6. Creditors: amounts falling due within one year**

	2024	2023
Trade Creditors		610
		<b>610</b>

**LIVING JESUS TABERNACLE**

England & Wales - Charity number 1161624

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# Accounts

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**LIVING JESUS TABERNACLE**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30<sup>TH</sup> APRIL 2023**

**COMPANY NUMBER: 08479561**

**CHARITY NUMBER: 1161624**

**LIVING JESUS TABERNACLE  
(A COMPANY LIMITED BY GUARANTEE)**

**LEGAL & ADMINISTRATIVE DETAILS  
YEAR ENDED 30<sup>TH</sup> APRIL 2023**

**ADDRESS FOR CORRESPONDENCE**

Suite 3, Peel House  
30 The Downs  
Altrincham, Cheshire  
WA14 2PX

**REGISTERED COMPANY NUMBER**

08479561

**REGISTERED CHARITY NUMBER**

1161624

**GOVERNING DOCUMENT**

MEMORANDUM & ARTICLES OF ASSOCIATION  
9<sup>TH</sup> APRIL 2013 AS AMENDED 15<sup>TH</sup> JANUARY 2015  
AS AMENDED BY RESOLUTION 24<sup>TH</sup> APRIL 2015.

**TRUSTEES/ DIRECTORS**

Rev Ernest Addo  
Miss Evette Scott  
Mrs Angella Addo

**PRINCIPAL BANKERS**

Metro Bank  
One Southampton Row  
Holborn  
WC1B 5HA

**ACCOUNTANTS**

FRESH FIRE ORGANISATION  
GENERATOR BUSINESS CENTRE  
UNIT 5  
95 MILES ROAD  
MITCHAM  
CR4 3FH

**LIVING JESUS TABERNACLE**  
**SUITE 3 PEEL HOUSE**  
**30 THE DOWNS**  
**ALTRINCHAM, CHESHIRE**  
**WA14 2PX**

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**LIVING JESUS TABERNACLE  
TRUSTEES' REPORT  
YEAR ENDED 30<sup>TH</sup> APRIL 2023**

The Trustees of Living Jesus Tabernacle (“LJT”), who are also directors for the purposes of company law, are pleased to present their report for the year ended 30 April 2023.

The current Trustees of LJT are:

Mr Ernest Addo

Mrs Angella Addo

Ms Evette Scott

The registered office address of LJT is:

Suite 3, Peel House

30 The Downs

Altrincham

Cheshire

WA14 2PX

England, UK

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

Living Jesus Tabernacle (“LJT”) is a church based in the United Kingdom. It is registered as a company limited by guarantee (company registration number 08479561) and as a charity (charity registration number 1161624). LJT is governed by its Articles of Association and overseen by a board of Trustees who meet regularly to review activities and monitor the financial position. The Trustees confirm that they have had due regard to the guidance issued by the Charity Commission on public benefit before deciding what activities LJT should undertake.

**OBJECTIVES AND ACTIVITIES**

The primary objective of LJT is to advance the Christian faith, in accordance with our statement of beliefs, for the benefit of those in the United Kingdom and in such other parts of the world as the Trustees may think fit.

**ACHIEVEMENTS AND PERFORMANCE**

During the year under review, LJT continued to hold in-person services and events and offer counselling and spiritual support to members.

Under the leadership of Reverend Ernest, training of church members was a priority during the year and LJT continues to witness positive transformation in the lives of attendees.

**FINANCIAL REVIEW**

The current income of LJT demonstrates that costs have been well managed over this period. All income received came from voluntary donations by our members. LJT has a reserves policy of 3 months that allows it to continue operating without restriction in the case of unforeseen circumstances. This year it has met its reserves policy. LJT has no long-term debt and is a going concern.

## **FUTURE PLANS**

In the upcoming financial year, the Trustees will be focused on increasing membership, building social media channels and continuing to train members to develop their relationship with God and to help support the vision by sharing their time, talents and abilities.

## **RESERVE POLICY**

It is the policy of LJT to maintain unrestricted funds, which are the reserves of LJT at about 3 months of unrestricted expenditure. This provides sufficient funds to cover any emergency expenditures that may arise from time to time. LJT will seek to maintain this level throughout the year.

## **RISK MANAGEMENT**

The Trustees have assessed all the major risks to which LJT is exposed to, in particular those related to the operations and finances of LJT, and are satisfied that systems are in place to mitigate exposure to major risks. The Trustees are mindful of the impact on donations and attendance post pandemic and will continue to monitor the situation closely.

## **TRUSTEE RESPONSIBILITIES**

Under the Charities Act 2011, the Trustees are required to prepare a statement of accounts for each accounting year which gives a true and fair view of the state of LJT. They are required to:

1. Select suitable accounting policies and apply them consistently.
2. Make judgements and estimates that are reasonable and prudent.
3. State whether the applicable accounting standards have been followed.
4. Prepare financial statements on an ongoing basis.

They are responsible for keeping proper records which disclose with reasonable accuracy the finances of LJT at any time and to ensure that such accounts comply with the Charities Act 2011. They also have a responsibility to safeguard the assets of LJT and to take reasonable steps to detect fraud or other irregularities.

Approved by the Trustees on 6<sup>th</sup> September 2023 and signed on their behalf

by:\_\_\_\_\_

Independent Examiner's Report  
To the Trustees  
**LIVING JESUS TABERNACLE**

I report on the accounts of the church for the year ended 30<sup>th</sup> April 2023 set out on the following pages which have been prepared on the basis of the accounting policies shown in the corresponding pages.

**Respective responsibilities of trustees and examiner**

The trustees of the church are responsible for the preparation of accounts: they consider that the audit requirement under section 144(2) of the Charities Act 2011 (the 2011 Act), does not apply. It is my responsibility to :

- Examine the accounts under section 145 of the 2011 Act.
- Follow the procedures laid down in the General Directions given by the Charity Commissioners made under section 145(5)(b) of the 2011 Act.
- State whether particular matters have come to my attention.

**Basis of Independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the church and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as 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 the course of my examination, no matter has come to my attention;

- (1) which gives me reasonable cause to believe that, in any material aspect, the trustees have not met the requirements to ensure that:
  - proper accounting records are kept( in accordance with section 130 of the 2011 Act
  - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the 2011 Act: or
- (2) to which , in my opinion , attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Chuks Ajuka BSc(Man), FICB PMDip  
FRESH FIRE ORGANISATION  
95 Miles Road  
Mitcham  
Surrey  
CR4 3FH

## LIVING JESUS TABERNACLE

### Statement of Financial Activities for the year ended 30th April 2023

Income from	Note	Unrestricted Funds £	Total Funds 2023 £	2022
Donations and Legacies	<b>2</b>	41127	41127	33550
Investment income	<b>3</b>	0	0	0
		41127	41127	33550
<i>Other Income</i>				
Giftaid Tax		0	0	0
<b>Total</b>		41127	41127	33550
<b>Expenditure</b>				
<b>Expenditure on</b>				
Charitable Activities	<b>5</b>	42,798	42,798	43049
<b>Other</b>	<b>6</b>	610	610	610
<b>Total Resources Expended</b>		43,408	43,408	43659
<b>Net movement in funds</b>		<b>-2,281</b>	<b>-2,281</b>	<b>-10109</b>
<b>Reconciliation of Funds</b>				
Total Funds brought forward		138652	138652	148761
<b>Total Funds carried forward</b>		<b>136,371</b>	<b>136,371</b>	<b>138652</b>

The above funds are all classed as to purpose  
All movements of funds and all recognised gains and losses are included above.

The notes on the accounts form part of these accounts.

**LIVING JESUS TABERNACLE**  
**Balance Sheet as at 30th April 2022**

	Note	2023	2022
<b>Fixed Assets</b>		£	
Tangible fixed assets	4	57992	58949
		57992	58949
<b>Current Assets</b>			
Cash at bank and in hand		71325	14496
Debtors & prepayment	9	7664	65817
		78989	80313
<b>Creditors: amounts falling due within one year</b>			
Creditors & accruals	8	610	610
		78379	79703
<b>Net Current Assets</b>			
		136371	138652
<b>Unrestricted Funds</b>			
General Fund		136371	138652
<b>TOTAL FUNDS</b>		136371	138652

For the year ended 30th April 2023 LIVING JESUS TABERNACLE was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by board of directors on 6th September 2023.

And signed on their behalf by Rev Ernest Addo

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**LIVING JESUS TABERNACLE**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30<sup>TH</sup> APRIL 2023**

**1.1 Basis of Accounting**

These accounts have been prepared under the historic cost convention with items Recognised at cost or transaction values otherwise stated in the relevant note(s) to These accounts. The accounts have been prepared in accordance with: The Statement of Recommended Practice: Accounting and Reporting by Charities Preparing their accounts in accordance with the Financial Reporting Standard Applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014.

1.2 **Going Concern:** The accounts are prepared on a going concern basis.

1.3 The accounts present a true and fair view and no change have been made to the accounting policies adopted.

1.4 No changes to the accounting estimates have occurred in the reporting period

1.5 No material prior year error have been identified in the reporting period.

## **LIVING JESUS TABERNACLE** **ACCOUNTING POLICIES**

### *Recognition of Income*

These are included in the Statement of Financial Activities (SOFA) when:

- The charity becomes entitled to resources;
- It is more likely than not that the trustees will receive the resources;
- The monetary value can be measured with sufficient reliability.

### *Grants and Donations*

Grants and Donations are only included in the SOFA when the general income recognition criteria are met (5.10 to 512 FRS102 SORP)

### *Tax reclaim on donations and gifts*

Gift Aid receivable is included in the income when there is a valid declaration from the donor. Any gift aid amount recovered on a donation is considered to be part of that gift and is treated in addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

## **EXPENDITURE AND LIABILITIES**

### *Liability Recognition*

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

### *Grants and Support Costs*

Support costs have been allocated between the governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

### *Creditors*

The charity has creditors which are measured at settlement amounts less any trade discounts.

## **ASSETS**

### *Tangible Fixed Assets for use by the charity*

They are capitalised if they can be used for more than one year. They are valued at cost. The depreciation is calculated at 20% reducing balance method.

### *Debtors*

Debtors are measured on initial recognition at settlement amount. Subsequently they are measured at cash.

**LIVING JESUS TABERNACLE**  
**Notes to the accounts for year ended 30th April 2023**

**3 Analysis of Income**

	Unrestricted Funds	Total funds	
	£	2023	2022
	£	£	£
Donations			
Church collections			
Donations	41127	41127	33550
Total	41127	41127	33550

**3 Investment income**

	Unrestricted Funds £	Total funds	
	£	2023/£	2022/£
Bank Interest	0	0	0

**4 Fixed Assets**

<b>Cost</b>	Land £	Instrument £	Fix & Fitt £	Equipment £	Total 2023 £
At 01/05/2022	53611	1500	1071	12298	68480
Additions	0	0	0	138	138
At 30/04/2023	53611	1500	1071	12436	68618
<b>Depreciation</b>					
At 01/05/2022	0	1248	668	7615	9531
charge for the year	0	50	81	964	1095
At 30/04/2023	0	1298	749	8579	10626
<b>NBV at 30/04/2023</b>	53111	202	322	3857	57992
NBV at 01/05/2022	39111	252	403	4683	58949

**LIVING JESUS TABERNACLE**  
**Notes to the accounts for year ended 30th April 2023**

**5 Charitable Activities**

	2023/£	2022/£
Hall Rent	5313	4017
Pastoral Services	30000	30000
Advertising	40	246
Church Conferences	0	2966
Stationary	0	88
Training	149	490
Bank charges	5	10
Travel expenses	171	138
Professional fees	3775	1508
Hospitality	400	200
Media services	144	0
Admin	215	0
Supplies	89	0
Software	144	144
Insurance	243	0
Depreciation	1095	1333
Charity donation	0	0
Web hosting costs	422	0
Repairs & Renewals	0	0
Telephone	139	127
Welfare	0	1000
Events	250	311
Ministry expenses	204	471
<b>Total</b>	<b>42798</b>	<b>43049</b>

**6 Other**

	2023	2022
	£	£
Independent examination	610	610
Subscriptions		
<b>Total</b>	<b>610</b>	<b>610</b>

**7 Staff Costs**

	2023/£	2022/£
Pastoral services	30000	30000
Tax/Ni	0	0
<b>Total</b>	<b>30000</b>	30000

Director Rev Ernest Addo received emoluments for providing pastoral services to the organisation of £30000.

**8 Creditors: amounts falling due within one year**

2023/£	2022/£
610	610

**9 Debtors and Prepayments**

	2023/£	2022/£
Tax recoverable	7664	65817

**LIVING JESUS TABERNACLE**

England & Wales - Charity number 1161624

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# Accounts

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**LIVING JESUS TABERNACLE**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30<sup>TH</sup> APRIL 2022**

**COMPANY NUMBER: 08479561**

**CHARITY NUMBER: 1161624**

**LIVING JESUS TABERNACLE  
(A COMPANY LIMITED BY GUARANTEE)**

**LEGAL & ADMINISTRATIVE DETAILS  
YEAR ENDED 30<sup>TH</sup> APRIL 2022**

**ADDRESS FOR CORRESPONDENCE**

Suite 3, Peel House  
30 The Downs  
Altrincham, Cheshire  
WA14 2PX

**REGISTERED COMPANY NUMBER**

08479561

**REGISTERED CHARITY NUMBER**

1161624

**GOVERNING DOCUMENT**

MEMORANDUM & ARTICLES OF ASSOCIATION  
9<sup>TH</sup> APRIL 2013 AS AMENDED 15<sup>TH</sup> JANUARY 2015  
AS AMENDED BY RESOLUTION 24<sup>TH</sup> APRIL 2015.

**TRUSTEES/ DIRECTORS**

Rev Ernest Addo  
Miss Evette Scott  
Mrs Angella Addo

**PRINCIPAL BANKERS**

Metro Bank  
One Southampton Row  
Holborn  
WC1B 5HA

**ACCOUNTANTS**

FRESH FIRE ORGANISATION  
GENERATOR BUSINESS CENTRE  
UNIT 5  
95 MILES ROAD  
MITCHAM  
CR4 3FH

**LIVING JESUS TABERNACLE**  
**SUITE 3 PEEL HOUSE**  
**30 THE DOWNS**  
**ALTRINCHAM, CHESHIRE**  
**WA14 2PX**

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**LIVING JESUS TABERNACLE  
TRUSTEES' REPORT  
YEAR ENDED 30<sup>TH</sup> APRIL 2022**

The Trustees of Living Jesus Tabernacle, who are also directors for the purposes of company law, are pleased to present their report for the year ended 30 April 2022.

The current Trustees of the church are:

Mr (Reverend) Ernest Addo

Mrs Angella Addo

Ms Evette Scott

The registered office address of the church is:

Suite 3, Peel House,

30 The Downs,

Altrincham,

Cheshire,

WA14 2PX, England, United Kingdom

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

Living Jesus Tabernacle (“LJT”) is a church based in the United Kingdom. It is registered as a company limited by guarantee (company registration number 08479561) and as a charity (charity registration number 1161624). LJT is governed by its Articles of Association and overseen by a board of Trustees who meet regularly to review, plan activities and monitor the financial position. The Trustees confirm that they have had due regard to the guidance issued by the Charity Commission on public benefit before deciding what activities the church should undertake.

**OBJECTIVES AND ACTIVITIES**

The primary objective of LJT is to advance the Christian faith, in accordance with our statement of beliefs, for the benefit of those in the United Kingdom and in such other parts of the world as the Trustees may think fit.

**ACHIEVEMENTS AND PERFORMANCE**

During the year under review, the ongoing impact of the Covid-19 pandemic was felt in LJT. The church had moved to online only services during FY2020-21 due to the pandemic restrictions. In addition, our meeting venue had also permanently closed. We were able to secure a new meeting venue in Walthamstow in July 2021, once the pandemic restrictions had lifted, and also continue to operate one online service. Upon return to in-person services, attendance was significantly reduced compared to pre-pandemic levels. A number of events normally held during the year were also cancelled, such as the annual New Year’s Eve service, due to rising Covid-19 incidents. LJT also supported a number of our church members who lost loved ones during the pandemic with welfare donations. LJT continues to offer counselling and spiritual support to members during these difficult times.

In spite of these challenges, LJT has remained resilient and we have begun to see an increase in attendees since early 2022. We were also able to hold a four week Jesus Project evangelism campaign in late February 2022, which ended with a celebration on Mother’s Day. LJT continues to witness positive transformation in the lives of our members. We held a church baptism ceremony in early April 2022 to celebrate the public declaration of faith in Jesus Christ by a number of young adults.

Under the leadership of our Pastor, Rev. Ernest, training of church members was also a main priority during the year.

An in-depth training on how to serve God voluntarily was launched earlier this year. This has been positively received by our volunteers who help to support the vision of LJT through giving their time and talent in the various ministries.

We have also now secured possession of the land in Ghana and the Trustees remain confident that the land title will shortly be secured. This will further help LJT's missionary goal to spread the gospel of Jesus Christ to all nations.

#### **FINANCIAL REVIEW**

The current income of LJT demonstrates that costs have been well managed over this period. The church is in a good position to manage its costs. The main costs during the year were towards rent payments for the new venue, equipment for online services, visits to facilitate the land purchase process in Ghana and training. All income received came from voluntary donations by our members. The church has a reserves policy of 3 months that allows it to continue operating without restriction in the case of unforeseen circumstances. This year it has met its reserves policy. The church has no long-term debt and is a going concern.

#### **FUTURE PLANS**

In the incoming financial year, the Trustees will be focused on rebuilding church attendance post-Covid-19, developing LJT's social media presence and continuing to train members in developing their relationship with God and the church.

#### **RESERVE POLICY**

It is the policy of the church to maintain unrestricted funds, which are the reserves of the company at about 3 months of unrestricted expenditure. This provides sufficient funds to cover any emergency expenditures that may arise from time to time. The church will seek to maintain this level throughout the year.

#### **RISK MANAGEMENT**

LJT has assessed all the major risks to which the church is exposed to, in particular those related to operations and finances of the church and are satisfied that systems are in place to mitigate exposure to major risks. The Trustees are mindful of the impact on donations due the Covid-19 pandemic and reduced attendance and will continue to monitor the situation closely.

#### **TRUSTEE RESPONSIBILITIES**

Under the Charities Act 2011, the Trustees are required to prepare a statement of accounts for each accounting year which gives a true and fair view of the state of the church. They are required to:

1. Select suitable accounting policies and apply them consistently.
2. Make judgements and estimates that are reasonable and prudent.
3. State whether the applicable accounting standards have been followed.
4. Prepare financial statements on an ongoing basis.

They are responsible for keeping proper records which disclose with reasonable accuracy the finances of the church at any time and to ensure that such accounts comply with the Charities Act 2011. They also have a responsibility to safeguard the assets of the church and to take reasonable steps to detect fraud or other irregularities.

Approved by the Trustees on 25 July 2022 and signed on their behalf by:

---

Independent Examiner's Report  
To the Trustees  
**LIVING JESUS TABERNACLE**

I report on the accounts of the church for the year ended 30<sup>th</sup> April 2022 set out on the following pages which have been prepared on the basis of the accounting policies shown in the corresponding pages.

**Respective responsibilities of trustees and examiner**

The trustees of the church are responsible for the preparation of accounts: they consider that the audit requirement under section 144(2) of the Charities Act 2011 (the 2011 Act), does not apply. It is my responsibility to :

- Examine the accounts under section 145 of the 2011 Act.
- Follow the procedures laid down in the General Directions given by the Charity Commissioners made under section 145(5)(b) of the 2011 Act.
- State whether particular matters have come to my attention.

**Basis of Independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the church and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as 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 the course of my examination, no matter has come to my attention;

- (1) which gives me reasonable cause to believe that, in any material aspect, the trustees have not met the requirements to ensure that:
  - proper accounting records are kept( in accordance with section 130 of the 2011 Act
  - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the 2011 Act: or
- (2) to which , in my opinion , attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Chuks Ajuka BSc(Man), FICB PMDip  
FRESH FIRE ORGANISATION  
95 Miles Road  
Mitcham  
Surrey  
CR4 3FH

## LIVING JESUS TABERNACLE

### Statement of Financial Activities for the year ended 30th April 2022

Income from	Note	Unrestricted Funds £	Total Funds 2022 £	2021
Donations and Legacies	2	33550	33550	51108
Investment income	3	0	0	0
		33550	33550	51108
<i>Other Income</i>				
Giftaid Tax		0	0	0
<b>Total</b>		33550	33550	51108
<b>Expenditure</b>				
<b>Expenditure on</b>				
Charitable Activities	5	43,049	43,049	33769
<b>Other</b>	6	610	610	658
<b>Total Resources Expended</b>		43,659	43,659	34427
<b>Net movement in funds</b>		<b>-10,109</b>	-10,109	16681
<b>Reconciliation of Funds</b>				
Total Funds brought forward		148761	148761	132080
<b>Total Funds carried forward</b>		<b>138,652</b>	138,652	148761

The above funds are all classed as to purpose  
All movements of funds and all recognised gains and losses are included above.

The notes on the accounts form part of these accounts.

**LIVING JESUS TABERNACLE**  
**Balance Sheet as at 30th April 2022**

	Note	2022	2021
<b>Fixed Assets</b>		£	
Tangible fixed assets	4	58949	57879
		58949	57879
<b>Current Assets</b>			
Cash at bank and in hand		14496	25872
Debtors & prepayment	9	65817	65620
		80313	91492
<b>Creditors: amounts falling due within one year</b>			
Creditors & accruals	8	610	610
		79703	90882
<b>Net Current Assets</b>			
		138652	148761
<b>Unrestricted Funds</b>			
General Fund		138652	148761
<b>TOTAL FUNDS</b>		138652	132080

For the year ended 30th April 2022 LIVING JESUS TABERNACLE was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by board of directors on 1st August 2022.

And signed on their behalf by Rev Ernest Addo

---

**LIVING JESUS TABERNACLE**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30<sup>TH</sup> APRIL 2022**

**1.1 Basis of Accounting**

These accounts have been prepared under the historic cost convention with items Recognised at cost or transaction values otherwise stated in the relevant note(s) to These accounts. The accounts have been prepared in accordance with: The Statement of Recommended Practice: Accounting and Reporting by Charities Preparing their accounts in accordance with the Financial Reporting Standard Applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014.

1.2 **Going Concern:** The accounts are prepared on a going concern basis.

1.3 The accounts present a true and fair view and no change have been made to the accounting policies adopted.

1.4 No changes to the accounting estimates have occurred in the reporting period

1.5 No material prior year error have been identified in the reporting period.

## **LIVING JESUS TABERNACLE** **ACCOUNTING POLICIES**

### *Recognition of Income*

These are included in the Statement of Financial Activities (SOFA) when:

- The charity becomes entitled to resources;
- It is more likely than not that the trustees will receive the resources;
- The monetary value can be measured with sufficient reliability.

### *Grants and Donations*

Grants and Donations are only included in the SOFA when the general income recognition criteria are met (5.10 to 512 FRS102 SORP)

### *Tax reclaim on donations and gifts*

Gift Aid receivable is included in the income when there is a valid declaration from the donor. Any gift aid amount recovered on a donation is considered to be part of that gift and is treated in addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

## **EXPENDITURE AND LIABILITIES**

### *Liability Recognition*

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

### *Grants and Support Costs*

Support costs have been allocated between the governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

### *Creditors*

The charity has creditors which are measured at settlement amounts less any trade discounts.

## **ASSETS**

### *Tangible Fixed Assets for use by the charity*

They are capitalised if they can be used for more than one year. They are valued at cost. The depreciation is calculated at 20% reducing balance method.

### *Debtors*

Debtors are measured on initial recognition at settlement amount. Subsequently they are measured at cash.

**LIVING JESUS TABERNACLE**  
**Notes to the accounts for year ended 30th April 2022**

**3 Analysis of Income**

	Unrestricted Funds	Total funds	
	£	2022	2021
Donations		£	£
Church collections			
Donations	33550	33550	51108
Total	33550	33550	51108

**3 Investment income**

	Unrestricted Funds £	Total funds	
	£	2022/£	2021/£
Bank Interest	0	0	0

**4 Fixed Assets**

<b>Cost</b>	Land £	Instrument £	Fix & Fitt £	Equipment £	Total 2022 £
At 01/05/2021	53111	1500	1071	10395	66077
Additions	500	0	0	1903	2403
At 30/04/2022	53611	1500	1071	12298	68480
<b>Depreciation</b>					
At 01/05/2021	0	1185	568	6445	8198
charge for the year	0	63	100	1170	1333
At 30/04/2022	0	1248	668	7615	9531
<b>NBV at 30/04/2022</b>	53111	252	403	4683	58949
NBV at 01/05/2021	39111	315	503	3950	57879

**LIVING JESUS TABERNACLE**  
**Notes to the accounts for year ended 30th April 2022**

**5 Charitable Activities**

	2022/£	2021/£
Hall Rent	4017	0
Pastoral Services	30000	30000
Advertising	246	80
Church Conferences	2966	0
Stationary	88	109
Training	490	910
Bank charges	10	13
Travel expenses	138	0
Professional fees	1508	0
Hospitality	200	0
Mission	0	0
Admin	0	135
Supplies	0	60
Software	144	0
Transport	0	281
Depreciation	1333	1190
Charity donation	0	767
Web hosting costs	0	0
Repairs & Renewals	0	0
Telephone	127	124
Welfare	1000	100
Events	311	0
Ministry expenses	471	0
<b>Total</b>	<b>43049</b>	<b>33769</b>

**6 Other**

	2022	2021
	£	£
Independent examination	610	610
Subscriptions		48
<b>Total</b>	<b>610</b>	<b>658</b>

**7 Staff Costs**

	2022/£	2021/£
Pastoral services	30000	30000
Tax/Ni	0	0
<b>Total</b>	<b>30000</b>	<b>30000</b>

Director Rev Ernest Addo received emoluments for providing pastoral services to the organisation of £30000.

**8 Creditors: amounts falling due within one year**

2022/£	2021/£
610	610

**9 Debtors and Prepayments**

	2022/£	2021/£
Tax recoverable	65817	65620

**LIVING JESUS TABERNACLE**

England & Wales - Charity number 1161624

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# Accounts

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**LIVING JESUS TABERNACLE**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30<sup>TH</sup> APRIL 2021**

**COMPANY NUMBER: 08479561**

**CHARITY NUMBER: 1161624**

**LIVING JESUS TABERNACLE  
(A COMPANY LIMITED BY GUARANTEE)**

**LEGAL & ADMINISTRATIVE DETAILS  
YEAR ENDED 30<sup>TH</sup> APRIL 2021**

**ADDRESS FOR CORRESPONDENCE**

84 WATERSIDE CLOSE  
BARKING  
ESSEX  
IG11 9EQ

**REGISTERED COMPANY NUMBER**

08479561

**REGISTERED CHARITY NUMBER**

1161624

**GOVERNING DOCUMENT**

MEMORANDUM & ARTICLES OF ASSOCIATION  
9<sup>TH</sup> APRIL 2013 AS AMENDED 15<sup>TH</sup> JANUARY 2015  
AS AMENDED BY RESOLUTION 24<sup>TH</sup> APRIL 2015.

**TRUSTEES/ DIRECTORS**

Rev Ernest Addo  
Miss Evette Scott  
Mrs Angella Addo

**PRINCIPAL BANKERS**

Metro Bank  
One Southampton Row  
Holborn  
WC1B 5HA

**ACCOUNTANTS**

FRESH FIRE ORGANISATION  
GENERATOR BUSINESS CENTRE  
UNIT 5  
95 MILES ROAD  
MITCHAM  
CR4 3FH

**LIVING JESUS TABERNACLE**  
**84 WATERSIDE CLOSE**  
**BARKING**  
**ESSEX**  
**IG 11 9EQ**

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**LIVING JESUS TABERNACLE  
TRUSTEES' REPORT  
YEAR ENDED 30<sup>TH</sup> APRIL 2021**

The Trustees of Living Jesus Tabernacle, who are also directors for the purposes of company law, are pleased to present their report for the year ended 30 April 2021.

The current Trustees of the church are:

Reverend Ernest Addo

Mrs Angella Addo

Ms Evette Scott

The registered address of the church is:

84 Waterside Close

Barking

Essex IG11 9EQ

United Kingdom

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

Living Jesus Tabernacle (“LJT”) is a church based in the United Kingdom. It is registered as a company limited by guarantee (under company registration number 08479561) and as a charity (under charity registration number 1161624). LJT is governed by our Articles of Association and overseen by a board of Trustees who meet regularly to review, plan activities and monitor the financial position. The Trustees confirm that they have had due regard to the guidance issued by the Charity Commission on public benefit before deciding what activities the church should undertake.

**OBJECTIVES AND ACTIVITIES**

The primary objective of LJT is to advance the Christian faith, in accordance with our statement of beliefs, for the benefit of those in the United Kingdom and in such other parts of the world as the Trustees may think fit from time to time. The values of LJT define the nature of the church and our vision for growth. LJT seeks to encourage members to demonstrate these values in their own lives through a growing relationship with Jesus Christ.

**ACHIEVEMENTS AND PERFORMANCE**

The pandemic restrictions, due to COVID-19, led to the closure of our meeting venue for the whole of the year under review. LJT adapted to these circumstances by holding online midweek and Sunday YouTube services to connect with our members and the wider community. We also utilised social media for evangelism and trained volunteers through video conferencing.

LJT attracted new attendees from other countries through the online platforms. Due to this increase in online attendance, we will be building our online media presence in the new financial year, as a way to further propagate the Christian faith to a wider audience.

Throughout the year, our Senior Pastor, Rev. Ernest, provided significant amounts of counselling to church members whose well-being and personal lives were affected by the pandemic. The church also offered welfare support where it was possible to do so.

The Trustees understand the importance of investment in leadership and have ensured that pastoral training remained a key priority during the year. Work also continues on the land purchase in Ghana and the Trustees remain confident that the registration of the land title will be completed in the coming financial year.

### **FINANCIAL REVIEW**

The current income of LJT demonstrates that costs have been well managed over this period. The church is in a good position to manage its costs. The main costs during the year were towards payments for pastoral services, the land purchase process in Ghana, welfare donations and training. All income received came from voluntary donations by our members. The church has a reserves policy of 3 months that allows it to continue operating without restriction in the case of unforeseen circumstances. This year it has met its reserves policy. The church has no long-term debt and is a going concern.

### **FUTURE PLANS**

The Trustees will continue to monitor the ongoing pandemic restrictions and will seek a new venue to resume in person meetings, once Government guidelines allow.

### **RESERVE POLICY**

It is the policy of the church to maintain unrestricted funds, which are the reserves of the company at about 3 months of unrestricted expenditure. This provides sufficient funds to cover any emergency expenditures that may arise from time to time. The church will seek to maintain this level throughout the year.

### **RISK MANAGEMENT**

LJT has assessed all the major risks to which the church is exposed to, in particular those related to operations and finances of the church and are satisfied that systems are in place to mitigate exposure to major risks. The Trustees are also mindful that the pandemic impacted giving donations and will continue to closely monitor expenses, as well as seek other ways to generate additional income.

### **TRUSTEE RESPONSIBILITIES**

Under the Charities Act 2011, the Trustees are required to prepare a statement of accounts for each accounting year which gives a true and fair view of the state of the church. They are required to:

1. Select suitable accounting policies and apply them consistently.
2. Make judgements and estimates that are reasonable and prudent.
3. State whether the applicable accounting standards have been followed.
4. Prepare financial statements on an ongoing basis.

They are responsible for keeping proper records which disclose with reasonable accuracy the finances of the church at any time and to ensure that such accounts comply with the Charities Act 2011. They also have a responsibility to safeguard the assets of the church and to take reasonable steps to detect fraud or other irregularities.

Approved by the Trustees on 01 August 2021 and signed on their behalf by:

Rev Ernest Addo

Independent Examiner's Report  
To the Trustees  
**LIVING JESUS TABERNACLE**

I report on the accounts of the church for the year ended 30<sup>th</sup> April 2021 set out on the following pages which have been prepared on the basis of the accounting policies shown in the corresponding pages.

**Respective responsibilities of trustees and examiner**

The trustees of the church are responsible for the preparation of accounts: they consider that the audit requirement under section 144(2) of the Charities Act 2011 (the 2011 Act), does not apply. It is my responsibility to :

- Examine the accounts under section 145 of the 2011 Act.
- Follow the procedures laid down in the General Directions given by the Charity Commissioners made under section 145(5)(b) of the 2011 Act.
- State whether particular matters have come to my attention.

**Basis of Independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the church and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as 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 the course of my examination, no matter has come to my attention;

- (1) which gives me reasonable cause to believe that, in any material aspect, the trustees have not met the requirements to ensure that:
  - proper accounting records are kept( in accordance with section 130 of the 2011 Act
  - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the 2011 Act: or
- (2) to which , in my opinion , attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Chuks Ajuka BSc(Man), FICB PMDip  
FRESH FIRE ORGANISATION  
95 Miles Road  
Mitcham  
Surrey  
CR4 3FH

## LIVING JESUS TABERNACLE

### Statement of Financial Activities for the year ended 30th April 2021

Income from	Note	Unrestricted Funds £	Total Funds 2021 £	2020
Donations and Legacies	<b>2</b>	51108	51108	33998
Investment income	<b>3</b>	0	0	0
		<hr/> 51108	<hr/> 51108	<hr/> 33998
<i>Other Income</i>				
Giftaid Tax		0	0	0
<b>Total</b>		<hr/> 51108	<hr/> 51108	<hr/> 33998
<b>Expenditure</b>				
<b>Expenditure on</b>				
Charitable Activities	<b>5</b>	33,769	33,769	54876
<b>Other</b>	<b>6</b>	658	658	866
<b>Total Resources Expended</b>		<hr/> 34,427	<hr/> 34,427	<hr/> 55742
<b>Net movement in funds</b>		<b>16,681</b>	16,681	-21744
<b>Reconciliation of Funds</b>				
Total Funds brought forward		132080	132080	153824
<b>Total Funds carried forward</b>		<b>148,761</b>	148,761	132080

The above funds are all classed as to purpose  
All movements of funds and all recognised gains and losses are included above.

The notes on the accounts form part of these accounts.

**LIVING JESUS TABERNACLE**  
**Balance Sheet as at 30th April 2021**

	Note	2021	2020
<b>Fixed Assets</b>		£	
Tangible fixed assets	4	57879	45069
		<u>57879</u>	<u>45069</u>
<b>Current Assets</b>			
Cash at bank and in hand		25872	37147
Debtors & prepayment	9	<u>65620</u>	<u>50488</u>
		91492	87635
<b>Creditors: amounts falling due within one year</b>			
Creditors & accruals	8	610	624
		<u>90882</u>	<u>87011</u>
<b>Net Current Assets</b>			
		148761	132080
<b>Unrestricted Funds</b>			
General Fund		148761	132080
<b>TOTAL FUNDS</b>		<u>148761</u>	<u>132080</u>

For the year ended 30th April 2021 LIVING JESUS TABERNACLE was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by board of directors on 4th August 2021.

And signed on their behalf by Rev Ernest Addo

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**LIVING JESUS TABERNACLE**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30<sup>TH</sup> APRIL 2021**

**1.1 Basis of Accounting**

These accounts have been prepared under the historic cost convention with items Recognised at cost or transaction values otherwise stated in the relevant note(s) to These accounts. The accounts have been prepared in accordance with: The Statement of Recommended Practice: Accounting and Reporting by Charities Preparing their accounts in accordance with the Financial Reporting Standard Applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014.

1.2 **Going Concern:** The accounts are prepared on a going concern basis.

1.3 The accounts present a true and fair view and no change have been made to the accounting policies adopted.

1.4 No changes to the accounting estimates have occurred in the reporting period

1.5 No material prior year error have been identified in the reporting period.

## **LIVING JESUS TABERNACLE** **ACCOUNTING POLICIES**

### *Recognition of Income*

These are included in the Statement of Financial Activities (SOFA) when:

- The charity becomes entitled to resources;
- It is more likely than not that the trustees will receive the resources;
- The monetary value can be measured with sufficient reliability.

### *Grants and Donations*

Grants and Donations are only included in the SOFA when the general income recognition criteria are met (5.10 to 512 FRS102 SORP)

### *Tax reclaim on donations and gifts*

Gift Aid receivable is included in the income when there is a valid declaration from the donor. Any gift aid amount recovered on a donation is considered to be part of that gift and is treated in addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

## **EXPENDITURE AND LIABILITIES**

### *Liability Recognition*

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

### *Grants and Support Costs*

Support costs have been allocated between the governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

### *Creditors*

The charity has creditors which are measured at settlement amounts less any trade discounts.

## **ASSETS**

### *Tangible Fixed Assets for use by the charity*

They are capitalised if they can be used for more than one year. They are valued at cost. The depreciation is calculated at 20% reducing balance method.

### *Debtors*

Debtors are measured on initial recognition at settlement amount. Subsequently they are measured at cash.

**LIVING JESUS TABERNACLE**  
**Notes to the accounts for year ended 30th April 2021**

**3 Analysis of Income**

	Unrestricted Funds	Total funds	
	£	2021 £	2020 £
Donations			
Church collections			
Donations	51108	51108	33998
<b>Total</b>	<b>51108</b>	<b>51108</b>	<b>33998</b>

**3 Investment income**

	Unrestricted Funds £	Total funds	
	£	2021/£	2020/£
Bank Interest	0	0	0

**4 Fixed Assets**

<b>Cost</b>	Land £	Instrument £	Fix & Fitt £	Equipment £	Total 2021 £
At 01/05/2020	39111	1500	1071	10395	52077
Additions	14000	0	0	0	14000
<b>At 30/04/2021</b>	<b>53111</b>	<b>1500</b>	<b>1071</b>	<b>10395</b>	<b>66077</b>
<b>Depreciation</b>					
At 01/05/2020	0	1107	443	5458	7008
charge for the year	0	78	125	987	1190
<b>At 30/04/2021</b>	<b>0</b>	<b>1185</b>	<b>568</b>	<b>6445</b>	<b>8198</b>
<b>NBV at 30/04/2021</b>	<b>53111</b>	<b>315</b>	<b>503</b>	<b>3950</b>	<b>57879</b>
NBV at 01/05/2020	39111	393	628	4937	45069

**LIVING JESUS TABERNACLE**  
**Notes to the accounts for year ended 30th April 2021**

**5 Charitable Activities**

	2021/£	2020/£
Hire of building	0	8831
Pastoral Services	30000	30000
Advertising	80	333
Church Conferences	0	674
Stationary	109	66
Training	910	1500
Bank charges	13	26
Travel expenses	0	2257
Publications	0	1420
Hospitality	0	211
Mission	0	0
Admin	135	0
Supplies	60	1890
Software	0	0
Transport	281	281
Depreciation	1190	1488
Charity donation	767	223
Web hosting costs	0	332
Repairs & Renewals	0	0
Telephone	124	80
Welfare	100	2275
Insurance	0	197
Hotel	0	2792
<b>Total</b>	<b>33769</b>	<b>54876</b>

**6 Other**

	2021	2020
	£	£
Independent examination	610	624
Subscriptions	48	242
<b>Total</b>	<b>658</b>	<b>866</b>

**7 Staff Costs**

	2021/£	2020/£
Pastoral services	30000	30000
Tax/Ni	0	0
<b>Total</b>	<b>30000</b>	<b>30000</b>

Director Rev Ernest Addo received emoluments for providing pastoral services to the organisation of £30000.

**8 Creditors: amounts falling due within one year**

2021/£	2020/£
610	624

**9 Debtors and Prepayments**

	2021/£	2020/£
Tax recoverable	65620	50488