

LIVING JESUS TABERNACLE

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30TH APRIL 2022

COMPANY NUMBER: 08479561

CHARITY NUMBER: 1161624

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

**LEGAL & ADMINISTRATIVE DETAILS
YEAR ENDED 30TH 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
9TH APRIL 2013 AS AMENDED 15TH JANUARY 2015
AS AMENDED BY RESOLUTION 24TH 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 30TH 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 30th 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
Total		33550	33550	51108
Expenditure				
Expenditure on				
Charitable Activities	5	43,049	43,049	33769
Other	6	610	610	658
Total Resources Expended		43,659	43,659	34427
Net movement in funds		-10,109	-10,109	16681
Reconciliation of Funds				
Total Funds brought forward		148761	148761	132080
Total Funds carried forward		138,652	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
Fixed Assets		£	
Tangible fixed assets	4	58949	57879
		<hr/> 58949	<hr/> 57879
Current Assets			
Cash at bank and in hand		14496	25872
Debtors & prepayment	9	<hr/> 65817	<hr/> 65620
		80313	91492
Creditors: amounts falling due within one year			
Creditors & accruals	8	610	610
Net Current Assets		<hr/> 79703	<hr/> 90882
Net Assets		138652	148761
Unrestricted Funds			
General Fund		138652	148761
TOTAL FUNDS		<hr/> 138652	<hr/> 132080
		<hr/>	<hr/>

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 30TH 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
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3 Investment income

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

4 Fixed Assets

Cost	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
Depreciation					
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
NBV at 30/04/2022	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
Total	43049	33769

6 Other

	2022 £	2021 £
Independent examination	610	610
Subscriptions		48
Total	610	658

7 Staff Costs

	2022/£	2021/£
Pastoral services	30000	30000
Tax/Ni	0	0
Total	30000	30000

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