

LIVING JESUS TABERNACLE

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30TH APRIL 2023

COMPANY NUMBER: 08479561

CHARITY NUMBER: 1161624

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

**LEGAL & ADMINISTRATIVE DETAILS
YEAR ENDED 30TH 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
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 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 6th 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 30th 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	2	41127	41127	33550
Investment income	3	0	0	0
		41127	41127	33550
<i>Other Income</i>				
Giftaid Tax		0	0	0
Total		41127	41127	33550
Expenditure				
Expenditure on				
Charitable Activities	5	42,798	42,798	43049
Other	6	610	610	610
Total Resources Expended		43,408	43,408	43659
Net movement in funds		-2,281	-2,281	-10109
Reconciliation of Funds				
Total Funds brought forward		138652	138652	148761
Total Funds carried forward		136,371	136,371	138652

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

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

LIVING JESUS TABERNACLE
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30TH 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
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3 Investment income

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

4 Fixed Assets

Cost	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
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Depreciation

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
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NBV at 30/04/2023	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
Total	42798	43049

6 Other

	2023 £	2022 £
Independent examination	610	610
Subscriptions		
Total	610	610

7 Staff Costs

	2023/£	2022/£
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

2023/£	2022/£
610	610

9 Debtors and Prepayments

	2023/£	2022/£
Tax recoverable	7664	65817