

LIVING JESUS TABERNACLE

Trusts' Report and Financial Statement

For the year ended 30th April 2024

LIVING JESUS TABERNACLE

Information

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

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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 2024, 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

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

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 20th December 2024 and signed on their behalf by:

Evette Scott
Director

A handwritten signature in black ink, appearing to read 'Esall', 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							
Incoming Resources from generated funds:							
Voluntary Income	2	35,032		35,032	41,127		41,127
Total Incoming Resources		35,032		35,032	41,127		41,127
RESOURCES EXPENDED							
Charitable Activities	3	36,891		36,891	42,798		58,480
Governance Costs	3	35		35	610		610
Total Resources Expended		36,926		36,926	43,408		43,408
NET INCOMING/(OUTGOING)		-1,894		-1,894	-2,281		-2,281
RESOURCES BEFORE OTHER							
RECOGNISED GAINS/LOSSES							
FUND BALANCES 1 April		64,517		64,517	138,652		138,652
Other Reserves Movement					-71,854		-71,854
FUND BALANCES 31 March		62,623		62,623	64,517		64,517

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

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Balance sheet as at 30th April 2024

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

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

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

2.6 Voluntary income

	2024		
	Unrestricted £	Restricted £	Total £
Church Offerings & Donations			35,032
			35,032

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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
Total	36,556	35		36,926

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
Total	6,891

Staff Costs

	2024
Gross Wages	
Training Costs	
Pastoral Services	30,000
Total	30,000

Governance Costs

	2024
	£
Audit &	
Accountancy Cost	
Professional Fees	35
Total	35

Notes to the accounts for the year ended 31st 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

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

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
		610