



**CHARITY COMMISSION**  
FOR ENGLAND AND WALES

## Trustees' Annual Report for the period

Period Start Date - From **01/10/2019**

Period End Date – To **30/09/2020**

**Charity name:** LIFE TABERNACLE UNITED PENTECOSTAL CHURCH TRUST (LT UPC CIO)

**Charity registration number:** 1174845

## Objectives and Activities

|  | SORP reference     |  |
|--|--------------------|--|
| Summary of the purposes of the charity as set out in its governing document  | Para 1.17          | The objectives of Life Tabernacle Church are to advance the Christian faith in accordance with our Statement of Beliefs in the United Kingdom and other parts of the world as the trustees may think fit and to fulfil other such purposes which are connected to charitable work of the Trust.  |
| Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts. | Para 1.17 and 1.19 | <p>The charity seeks to support the members of the same Christian belief whose purposes include the relief of poverty; provision of assistance to those in need through age, ill-health, disability, financial hardship or other disadvantage; provision of education or the supporting of community development in the said location and in such other parts of the United Kingdom or the world as the Trustees may from time to time think fit.</p> <p>The charity intends to achieve these objectives by community projects and proclamation of the faith through various outreach and community projects</p> |
| Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit   | Para 1.18          | The charity affirms that it exists and operates exclusively for charitable purposes for the benefits of the public and to further the it's cause in so doing by her activities and decisions in accordance with the Charity Commission's guidance  |

## Additional information (optional)

You may choose to include further statements where relevant about:

|  | SORP reference |  |
|--|----------------|--|
| Policy on grant making   | Para 1.38      |  |
| Policy on social investment including program related investment | Para 1.38      |  |
| Contribution made by volunteers                                  | Para 1.38      |  |
| Other  |                |  |

## Achievements and Performance

|  | SORP reference |   |
|--|----------------|---|
| Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society. | Para 1.20      | <p>The church third year as a CIO with the incorporation of all its functioning arms (personnel, volunteers and facilities both tangible and non-tangible assets) was invigorating as we took up new responsibilities and some challenges in managing the two premises in the middle of the coronavirus pandemic which caused the physical access to use our premises impractical for the second half of the year.</p> <p>The Croydon and Battersea premises were only used fully from Oct 2019 to March 2020</p> <p>The Covid 19 pandemic breakout and subsequent lockdown from March 2020 affected the use of our premises for the rest of the year. We moved all our church activities online and only came back skeletally when the restrictions were partially lifted.</p> <p><b>OUR RESPONSE TO THE CORONAVIRUS PANDEMIC</b></p> <p>Much investment was made in acquiring equipment to ensure that our members remained connected and given support for their basis needs and well beings.</p> <ul style="list-style-type: none"> <li>• The creation of a Social Media Team that oversees our online broadcasting of services</li> <li>• Measures put in place to ensure that government guidelines on health and safety for all was facilitated and adhere to.</li> <li>• Promotion of our online services for the public to be aware</li> </ul> <p>Weekly church attendance at all our premises this period before the pandemic averaged 390 persons on Sundays and about 190 on our international service.</p> <p>The main achievements this period in meeting our stated objectives include the following</p> <p><b>Our Battersea Premises</b></p> <p>Spanish speaking services</p> <ul style="list-style-type: none"> <li>• Since August we have been able to have live services, but with limitations. We try to ensure that each person/family goes at least once a month. Giving preference to the newly converted and visitors, but not forgetting the faithful and the whole of the congregation.</li> <li>• As a result, we have had a bigger growth in cell groups and devotional we have had for each society (men, ladies, youth, children). This has allowed us to maintain contact with each other and to care for the needs within the general body.</li> <li>• Not having a physical connection with each other in church was a challenge and some people were greatly affected by it but increased their social media presence and interactions.</li> <li>• 11 persons were water baptised</li> <li>• 1 person received the Holy Spirit</li> <li>• 5 active House groups but online operation</li> </ul> <p>Living Manna services</p> <ul style="list-style-type: none"> <li>• Daily prayer services was maintained during the pandemic period that has been beneficial to the members and the public that joined us. To God be all the glory. Despite the effects of Covid-19, God really help us grow spiritually and we've been able to minister internationally (Africa, Philippines, Japan and Singapore). During our Virtual Healing and Revival crusade – we receive testimonies, internationally and locally who receive their healing,</li> </ul> |

|  |  |   |
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|  |  | <p>families were baptise in Jesus' name. Looking forward for greater things that the Lord is going to do.</p> <p><b>Our Croydon Premises</b></p> <ul style="list-style-type: none"><li>• Even though the Pandemic took us by surprise, we feel that as a church we rose to the occasion successfully and we manage to transition to an online/ virtual ministry smoothly. As a result, we were able to provide online services, bible studies and prayer groups.</li><li>• Safe re-opening for public worship has also been successful we have an average of 40 people in the building on Sundays and we have been able to maintain guidelines.</li><li>• We set a goal to baptise 5 people this year, we have baptised 8 people so far plus we have another family waiting to be baptised at the time of writing this report.</li><li>• We set a goal to have an average Sunday service attendance of 60+ and between the online viewers and people attending the building on Sundays we average 80 on a weekly basis.</li><li>• We set a goal to have an average midweek Bible study attendance of 20+ and we average 40 online viewers on a Wednesday.</li><li>• Consistent translation to Spanish has helped us connect with Spanish speaking families seeking a church</li></ul> <p><b>The Building Project:</b></p> <p><b>Maintenance Works @ Croydon &amp; Battersea Premises</b></p> <p>A lot of maintenance work carried out in this period in order to meet the standard expected for the use of the premises. Some are still on-going but most of the works were done by professional members voluntarily and some at the going cost.</p> <ul style="list-style-type: none"><li>• A team of Volunteers have worked tirelessly completing maintenance work in both buildings. The following works list, they saved us thousands of pounds.</li><li>• Magna Builders: BPR sliding doors £1400.00</li><li>• Electrical Lift Plus: Electrical remedial and upgrade in Croydon: £2500 (TBC)</li><li>• The renewal of the shed roof in Croydon has been slow due to financial constraint (Several donations have helped).</li><li>• Review to be conducted on how much members are charged for use of the premises for special functions (i.e., weddings, funerals)</li><li>• Storm Dennis – Since we have no resolution with respect to the wall ownership. The damaged wall and responsibility for the cars has been accepted by our Insurer as an act of God and that they will carry out the works and sort out the car insurers claims. The excess we might not be responsible for as per our insurance.</li><li>• Storm Ciara – The fallen debris and clock tower repairs – Accepted. They will use scaffolding method which is £7k. They are planning to be in touch with us this month of July to start the repairs.</li><li>• About 75% of the tasks were done by the brethren volunteering their time and resources willingly to ensure that the church is in good maintenance.</li><li>• Some maintenance works were affected by the onslaught of the pandemic and the new lockdown has</li></ul> |
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|  |  | <p>made it difficult to get work scheduled or done, especially when external companies and workmen are involved. For instance, we have not got the two storm damaged areas of the church repaired because there have been delays in reaching organisations /individuals involved, coordinating and scheduling the work</p> <ul style="list-style-type: none"> <li>• From October 2019 to September 2020 the following tasks were accomplished at BPR: Toilet Blockage cleared in Male toilet, Male Toilet redecorated, and floor deep cleaned and painted, Ceiling Tiles replaced due to roof leaks, DIY tasks around the church done – refitting floor strips, tabletop disfigurement fixed &amp; broken chair mended, New Signage made and erected for signposting the public to our church, Faulty Sanctuary Heaters circuit system and fuse changed</li> <li>• From October 2019 to September 2020 the following tasks were done at Croydon: Main Kitchen Boiler – No Heating &amp; all attempts to correct it failed so New Boiler installed for Chapel and corridor fitted 17/10/19 @ £1500 +vat, Plumbing Work on Female &amp; Male toilets to fix or replace broken item, Pest Control Measures taken – Mainly in small kitchen area &amp; Nursery hall, Fixed Broken Metal Heating Grille in Sanctuary floor, Shed Items Organised and Protected From the Elements, DIY tasks around the halls done – refitting floor strips, tabletop disfigurement fixed &amp; broken chair mended, New Signages made and erected for signposting the public/members for our services, Sanctuary leaking radiator</li> <li>• DIY to seal leak with resin, 3 Church Wooden Entrance Doors Revamped and Painted, Chapel improvements. 1. New entry rug 2. Carpet strip fitted 3. Yellow flowers 4, Hallway fitted with flower picture frames, 8 light tubes replaced in Lower hall, Middle building - Eased and adjusted door to open and close, Unblocked Nursery Disabled Toilet, Resecured loose tap on wash and basin in ladies toilet seat &amp; also Replaced broken tiles in the ladies toilet and secured and reset door stopper, Sanctuary boiler water system topped up re-pressurise all radiators, bled them and left in good working order, Draft proofed side entry door/Vestry, Attended to leaking radiator on platform, Ladies Toilet - Cleared blockage, sealed leak and left all in working order. All three cubicles restored, Draft proofing ordered for Croydon £32, Partially secured blown clock tower window from high winds. Fitted wooden panel to secure and prevent pigeons</li> </ul> <p><b>Hardship Fund for Those In Unfortunate Situations</b></p> <ul style="list-style-type: none"> <li>• <b>Due To The Pandemic –</b><br/>Our hardship fund serves to support the members and families of Life Tabernacle who encountered financial difficulties. Throughout the coronavirus pandemic period in 2020 several members were disproportionately affected due to the lockdown and its implications. Some due to loss of employment resulting in loss of income/ reduced income from work others loss of accommodation etc</li> </ul> |
|--|--|---|

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|  |  | <p>Others having contracted the disease required further support in relation to basic living expenses.</p> <p>Members of the entity also contributed generously towards this ministry and up to 12 families were financially supported as a result.</p> <ul style="list-style-type: none"><li>• <b>Due to Disasters Elsewhere –</b><br/>In the period we were able to raise fund for others who were at a peril because of natural disasters in their area. Members raised funds and supported such appeals in the period</li></ul> |
|--|--|---|

**Additional information (optional)**

You may choose to include further statements where relevant about:

|  |           |   |
|--|-----------|---|
| Achievements against objectives set                          | Para 1.41 | <p>In the period we also served the community by using our premises and/or ministers for in the pre pandemic 1<sup>st</sup> half (Oct 2019 to March 2020 for public worship and community activities but transferred our activities online from the lockdown and restrictions in the other half of the period from April to Sept 2020. We had our church services and worship throughout the year though some services were only online. We achieved the following</p> <ul style="list-style-type: none"><li>- 18 water baptisms in the period</li><li>- Many online and/or phone bible studies initiated</li><li>- A few persons received the holy spirit in the period some through virtual service</li></ul> |
| Performance of fundraising activities against objectives set | Para 1.41 | <p>Some fundraising exercises were carried out to raise money for specific needs/projects like the 48<sup>th</sup> Anniversary (this was partially successfully) and minimal for our building project in the period. We had an accumulation of fund through our Mychurch 365 fundraising exercise where people gave their coin collection throughout the year</p>   |
| Investment performance against objectives                    | Para 1.41 |   |
| Other  |           |   |

## Financial Review

|  |           |  |
|--|-----------|--|
| Review of the charity's financial position at the end of the period              | Para 1.21 |  |
| Statement explaining the policy for holding reserves stating why they are held   | Para 1.22 |  |
| Amount of reserves held  | Para 1.22 |  |
| Reasons for holding zero reserves  | Para 1.22 |  |
| Details of fund materially in deficit  | Para 1.24 |  |
| Explanation of any uncertainties about the charity continuing as a going concern | Para 1.23 |  |

### Additional information (optional)

You may choose to include further statements where relevant about:

|   |           |  |
|---|-----------|--|
| The charity's principal sources of funds (including any fundraising)            | Para 1.47 | <b><i>The members' tithes, donations and offerings</i></b> |
| Investment policy and objectives including any social investment policy adopted | Para 1.46 | <b><i>In line with our governing document</i></b>          |
| A description of the principal risks facing the charity                         | Para 1.46 | <b>none</b>  |
| Other   |           |  |

## Structure, Governance and Management

|   |           |   |
|---|-----------|---|
| Description of charity's trusts:  |           |   |
| Type of governing document<br>(trust deed, royal charter)   | Para 1.25 | <b>Constitution</b>   |
| How is the charity constituted?<br>(e.g unincorporated association, CIO)  | Para 1.25 | <b>Incorporated (Charitable Incorporated Organisation)</b>  |
| Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees | Para 1.25 | <p>(1) At the first annual general meeting of the members of the CIO all the charity trustees shall retire from office;</p> <p>(2) At every [subsequent] annual general meeting of the members of the CIO, one-third of the charity trustees shall retire from office. If the number of charity trustees is not three or a multiple of three, then the number nearest to one-third shall retire from office, but if there is only one charity trustee, he or she shall retire;</p> <p>(3) The charity trustees to retire by rotation shall be those who have been longest in office since their last appointment or reappointment. If any trustees were last appointed or reappointed on the same day those to retire shall (unless they otherwise agree among themselves) be determined by lot;</p> <p>(4) The vacancies so arising may be filled by the decision of the members at the annual general meeting; any vacancies not filled at the annual general meeting may be filled as provided in sub-clause (5) of this clause;</p> <p>(5) The members or the charity trustees may at any time decide to appoint a new charity trustee, whether in place of a charity trustee who has retired or been removed in accordance with clause [15] (Retirement and removal of charity trustees), or as an additional charity trustee, provided that the limit specified in clause [12(3)] on the number of charity trustees would not as a result be exceeded</p> |

### Additional information (optional)

You may choose to include further statements where relevant about:

|   |           |                        |
|---|-----------|------------------------|
| Policies and procedures adopted for the induction and training of trustees                | Para 1.51 |                        |
| The charity's organisational structure and any wider network with which the charity works | Para 1.51 | <b>See Below Chart</b> |
| Relationship with any related parties   | Para 1.51 | <b>None</b>            |
| Other   |           |                        |

## Reference and Administrative details

|                             |  |
|-----------------------------|--|
| Charity name                | LIFE TABERNACLE UNITED PENTECOSTAL CHURCH TRUST                          |
| Other name the charity uses | LIFE TABERNACLE UPC CIO  |
| Registered charity number   | 1174845  |
| Charity's principal address | 32 BATTERSEA PARK ROAD<br>BATTERSEA<br>LONDON<br>UK<br>Postcode SW11 4HY |
|                             |  |

## Names of the charity trustees who manage the charity

|    | Trustee name           | Office (if any)          | Dates acted if not for whole year | Name of person (or body) entitled to appoint trustee (if any) |
|----|------------------------|--------------------------|-----------------------------------|---|
| 1  | Rev. Leroy Francis     | Chairman/ Pastor         |                                   |   |
| 2  | Rev. Anthony Banton    | Member/ Assistant Pastor |                                   |   |
| 3  | Elder Stanley Brown    | Member/ Deacon           |                                   |   |
| 4  | Deaconess Carol Smartt | Member/ Deaconess        |                                   |   |
| 5  | Deacon David Francis   | Member/ Deacon           |                                   |   |
| 6  | Rev. Lemuel Badenhurst | Member/ Assistant Pastor |                                   |   |
| 7  | Jerry Igbinoba         | Member                   |                                   |   |
| 8  | Rev. Chukwuemeka Okala | Member/Treasurer         |                                   |   |
| 9  |                        |                          |                                   |   |
| 10 |                        |                          |                                   |   |
| 11 |                        |                          |                                   |   |
| 12 |                        |                          |                                   |   |
| 13 |                        |                          |                                   |   |
| 14 |                        |                          |                                   |   |
| 15 |                        |                          |                                   |   |
| 16 |                        |                          |                                   |   |
| 17 |                        |                          |                                   |   |
| 18 |                        |                          |                                   |   |
| 19 |                        |                          |                                   |   |
| 20 |                        |                          |                                   |   |

**Corporate trustees** – names of the directors at the date the report was approved

| Director name          |                        |  |
|------------------------|------------------------|--|
| Rev. Leroy Francis     | Rev. Chukwuemeka Okala |  |
| Rev. Anthony Banton    | Bro. Jerry Igbinoba    |  |
| Rev. Lemuel Badenhurst |                        |  |
| Sis. Carol Smartt      |                        |  |
| Elder. Stan Brown      |                        |  |
| Deacon David Francis   |                        |  |

Name of trustees holding title to property belonging to the charity

| Trustee name | Dates acted if not for whole year |  |
|--------------|-----------------------------------|--|
|              |                                   |  |
|              |                                   |  |
|              |                                   |  |
|              |                                   |  |
|              |                                   |  |
|              |                                   |  |

**Funds held as custodian trustees on behalf of others**

|   |  |
|---|--|
| Description of the assets held in this capacity   |  |
| Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects |  |
| Details of arrangements for safe custody and segregation of such assets from the charity's own assets                         |  |

**Additional information (optional)**

**Names and addresses of advisers (Optional information)**

| Type of adviser | Name | Address |
|-----------------|------|---------|
|                 |      |         |
|                 |      |         |
|                 |      |         |
|                 |      |         |

**Name of chief executive or names of senior staff members (Optional information)**

|  |
|--|
|  |
|--|

## Exemptions from disclosure

Reason for non-disclosure of key personnel details

|  |
|--|
|  |
|--|

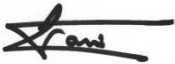
## Other optional information

|  |
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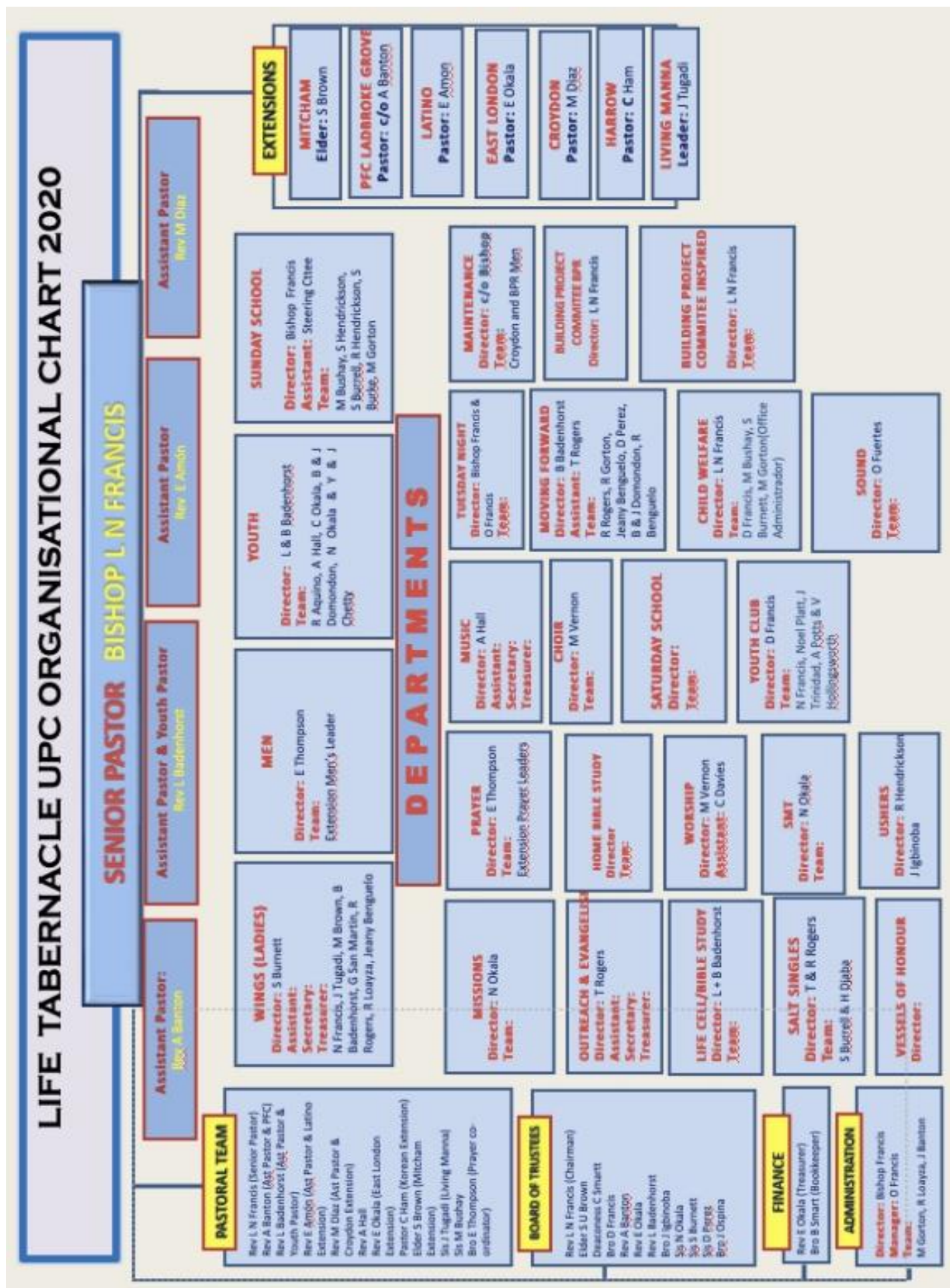
## Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

|                                     |  |  |
|-------------------------------------|--|--|
| Signature(s)                        |  |  |
| Full name(s)                        | Leroy Francis  |  |
| Position (eg Secretary, Chair, etc) | Chairman   |  |
| Date                                | 30 <sup>th</sup> June 2021   |  |

# LEADERSHIP ORGANISATIONAL CHART 2020



**Registered no 1174845**

**Life Tabernacle United Pentecostal Church (CIO)**

**Report and Accounts  
for the Year End 30th September 2020**

**DTT CONSULTANCY LTD**

## Life Tabernacle United Pentecostal Church (CIO)

|                          |   |
|--------------------------|---|
| <b>Trustees name</b>     | Rev. Leroy Francis<br>Rev. Anthony Banton<br>Elder Stanley Brown<br>Deaconess Carol Smartt<br>Deacon David Francis<br>Lemuel Badenhurst |
| <b>Registered Office</b> | 32 BATTERSEA PARK ROAD<br>BATTERSEA<br>LONDON<br>UK Postcode SW11 4HY   |
| <b>Registered number</b> | <b>1174845</b>  |
| <b>Bankers</b>           |   |
| <b>Accountant</b>        | DTT Consultancy Ltd<br>36 Daffodil Close<br>Hatfield  |

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|   |              |    |                        |               |  |
|---|--------------|----|------------------------|---------------|--|
| Life Tabernacle United Pentecostal Church (CIO) |              |    | Charity No<br>(if any) | 1174845       |  |
| Annual accounts for the period                  |              |    |                        |               |  |
| Period start date                               | 1st Oct 2019 | To | Period end date        | 30th Sep 2020 |  |

## Section A Statement of financial activities

| Recommended categories by activity  | Details of own analysis | Note | Restricted              |                   |                      | Total this year<br>£ | Total last year<br>£ |
|---|-------------------------|------|-------------------------|-------------------|----------------------|----------------------|----------------------|
|   |                         |      | Unrestricted funds<br>£ | income funds<br>£ | Endowment funds<br>£ |                      |                      |
|   |                         |      | F01                     | F02               | F03                  | F04                  | F05                  |
| <b>Incoming resources (Note 3)</b>  |                         |      |                         |                   |                      |                      |                      |
| Incoming resources from generated funds   |                         |      | -                       | -                 | -                    | -                    | -                    |
| Voluntary income  |                         | S01  | 414,386                 | -                 | -                    | 414,386              | 399,009              |
| Activities for generating funds   |                         | S02  | 346                     | -                 | -                    | 346                  | 343                  |
| Investment income   |                         | S03  | 23                      | -                 | -                    | 23                   | 21                   |
| Incoming resources from charitable activities                                   |                         | S04  |                         | -                 | -                    | -                    |                      |
| Other incoming resources  |                         | S05  |                         | -                 | -                    | -                    |                      |
| <b>Total incoming resources</b>   |                         | S06  | 414,754                 | -                 | -                    | 414,754              | 399,373              |
| <b>Resources expended (Notes 4-8)</b>   |                         |      |                         |                   |                      |                      |                      |
| Costs of Generating Funds   |                         |      | -                       | -                 | -                    | -                    | -                    |
| Costs of generating voluntary income  |                         | S07  | 112,710                 | -                 | -                    | 112,710              | 137,211              |
| Fundraising trading costs   |                         | S08  |                         | -                 | -                    | -                    |                      |
| Investment management costs   |                         | S09  |                         | -                 | -                    | -                    |                      |
| Charitable activities   |                         | S10  | 228,233                 | -                 | -                    | 228,233              | 237,630              |
| Governance costs  |                         | S11  | 32,550                  | -                 | -                    | 32,550               | 33,850               |
| Other resources expended  |                         | S12  |                         | -                 | -                    | -                    |                      |
| <b>Total resources expended</b>   |                         | S13  | 373,494                 | -                 | -                    | 373,494              | 408,691              |
| <b>Net incoming/(outgoing) resources before transfers</b>                       |                         | S14  | 41,261                  | -                 | -                    | 41,261               | - 9,318              |
| <b>Gross transfers between funds</b>  |                         | S15  | -                       | -                 | -                    | -                    | -                    |
| <b>Net incoming/(outgoing) resources before other recognised gains/(losses)</b> |                         | S16  | 41,261                  | -                 | -                    | 41,261               | - 9,318              |
| <b>Other recognised gains/(losses)</b>  |                         |      |                         |                   |                      |                      |                      |
| Gains and losses on revaluation of fixed assets for the charity's own use       |                         | S17  | -                       | -                 | -                    | -                    | -                    |
| Prior year adjustment   |                         | S18  | - 173,027               | -                 | -                    | - 173,027            |                      |
| <b>Net movement in funds</b>  |                         | S19  | - 131,766               | -                 | -                    | - 131,766            | - 9,318              |
| <b>Total funds brought forward</b>  |                         | S20  | 3,355,602               | -                 | -                    | 3,355,602            | 3,364,920            |
| <b>Total funds carried forward</b>  |                         | S21  | 3,223,835               | -                 | -                    | 3,223,835            | 3,355,602            |

## Section B Balance sheet

|   |           | Note | Unrestricted | Restricted | Endowment  | Total this | Total last       |
|---|-----------|------|--------------|------------|------------|------------|------------------|
|   |           |      | funds        | income     | funds      | year       | year             |
|   |           |      | £            | £          | £          | £          | £                |
|   |           |      | F01          | F02        | F03        | F04        | F05              |
| <b>Fixed assets</b>   |           |      |              |            |            |            |                  |
| Tangible assets   | (Note 9)  | B01  | 6,274,138    | -          | -          | 6,274,138  | 6,284,308        |
|   |           | B02  | -            | -          | -          | -          | -                |
| Investments   | (Note 10) | B03  | -            | -          | -          | -          | -                |
| <b>Total fixed assets</b>                                   |           | B04  | 6,274,138    | -          | -          | 6,274,138  | 6,284,308        |
| <b>Current assets</b>                                       |           |      |              |            |            |            |                  |
| Stock and work in progress                                  |           | B05  | -            | -          | -          | -          | -                |
| Debtors   | (Note 11) | B06  | -            | -          | -          | -          | -                |
| (Short term) investments                                    |           | B07  | -            | -          | -          | -          | -                |
| Cash at bank and in hand                                    |           | B08  | -            | -          | -          | -          | 4,790            |
| <b>Total current assets</b>                                 |           | B09  | -            | -          | -          | -          | 4,790            |
| <b>Creditors: amounts falling due within one year</b>       |           |      |              |            |            |            |                  |
|   | (Note 12) | B10  |              | -          | -          | -          |                  |
| <b>Net current assets/(liabilities)</b>                     |           | B11  | -            | -          | -          | -          | - 564,761        |
| <b>Total assets less current liabilities</b>                |           | B12  | 6,274,138    | -          | -          | 6,274,138  | 5,719,547        |
| <b>Creditors: amounts falling due after one year</b>        |           |      |              |            |            |            |                  |
|   | (Note 12) | B13  | 3,050,303    | -          | -          | 3,050,303  | 2,933,496        |
| Provisions for liabilities and charges                      |           | B14  | -            | -          | -          | -          | -                |
| <b>Net assets</b>   |           | B15  | 3,223,835    | -          | -          | 3,223,835  | 3,355,602        |
| <b>Funds of the Charity</b>                                 |           |      |              |            |            |            |                  |
| Unrestricted funds  |           | B16  | 3,223,835    |            |            | 3,223,835  | 3,355,602        |
|   |           | B17  | -            |            |            | -          | -                |
| Restricted income funds (Note 13)                           |           | B18  |              | -          |            | -          | -                |
| Endowment funds (Note 13)                                   |           | B19  |              |            | -          | -          | -                |
| <b>Total funds</b>  |           | B20  | 3,223,835    | -          | -          | 3,223,835  | 3,355,602        |
| Signed by one or two trustees on behalf of all the trustees |           |      | Signature    |            | Print Name |            | Date of approval |
|   |           |      |              |            |            |            |                  |
|   |           |      |              |            |            |            |                  |

**Section C****Notes to the accounts****Note 1 Basis of preparation**

***This section should be completed by all charities .***

**1.1 Basis of accounting**

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- and with\* 

|   |
|---|
| ✓ |
|   |

 Accounting Standards;
- or 

|  |
|--|
|  |
|  |

 Financial Reporting Standards for Smaller Enterprises (FRSSE);
- and with the Charities Act.

[\*\* except for the following].

***Give details in this box if a different standard has been followed.***

\* -Tick as appropriate:

- if all relevant disclosures shown in the pack have been given then please tick “Accounting Standards”;
- if disclosures completed in these accounts have been restricted to those required by the FRSSE, then please tick “Financial Reporting Standards for Smaller Enterprises (FRSSE)”.

\*\* - If no departures from the chosen standards have been made then delete these words; otherwise give details of any changes in the boxes.

**1.2 Change in basis of accounting**

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year (§ except for the following).

***Give details in this box of any material changes that have been made.***

§ if no changes have been made to accounting policies then delete these words.

**1.3 Changes to previous accounts**

No changes have been made to accounts for previous years (§§ except for the following).

***Give details in this box of any material changes that have been made.***

§§ if no changes have been made to accounts for previous periods then delete these words.

**Note 2 Accounting policies**

*This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.*

**INCOMING RESOURCES**

|  |   |
|--|---|
| <b>Recognition of incoming resources</b>                 | These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>the trustees are virtually certain they will receive the resources; and</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>                                   |
| <b>Incoming resources with related expenditure</b>       | Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.   |
| <b>Grants and donations</b>                              | Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.   |
| <b>Tax reclaims on donations and gifts</b>               | Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.  |
| <b>Contractual income and performance related grants</b> | This is only included in the SoFA once the related goods or services have been delivered.   |
| <b>Gifts in kind</b>                                     | Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.<br><br>Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.<br><br>Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable. |
| <b>Donated services and facilities</b>                   | These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.  |
| <b>Volunteer help</b>                                    | The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.   |
| <b>Investment income</b>                                 | This is included in the accounts when receivable.   |
| <b>Investment gains and losses</b>                       | This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.   |

**EXPENDITURE AND LIABILITIES**

|  |  |
|--|--|
| <b>Liability recognition</b>                         | Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.   |
| <b>Governance costs</b>                              | Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.  |
| <b>Grants with performance conditions</b>            | Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.                  |
| <b>Grants payable without performance conditions</b> | These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.  |
| <b>Support Costs</b>                                 | Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage. |

**ASSETS**

|   |  |
|---|--|
| <b>Tangible fixed assets for use by charity</b> | These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.                            |
| <b>Investments</b>                              | Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value. |
| <b>Stocks and work in progress</b>              | These are valued at the lower of cost or market value.   |

**POLICIES ADOPTED  
ADDITIONAL TO OR  
DIFFERENT FROM THOSE  
ABOVE**

**Note 3 Analysis of incoming resources**

*Incoming resources may be further analysed if this would help the reader of the accounts.*

|   | Analysis          | This year<br>£ | Last year<br>£ |
|---|-------------------|----------------|----------------|
| Voluntary income                              | Tithes & Offering | 338,060        | 327,703        |
|   | Gift Aid & Legacy | 34,388         | 39,716         |
|   | Donations         | 4,397          | 25,501         |
|   | Other             | 6,241          | 6,090          |
|   | HMRC Grant        | 31,300         | -              |
|   | <b>Total</b>      | <b>414,386</b> | <b>399,009</b> |
| Activities for generating funds               | Other             | 346            | 343            |
|   |                   | -              | -              |
|   |                   | -              | -              |
|   |                   | -              | -              |
|   |                   | -              | -              |
|   | <b>Total</b>      | <b>346</b>     | <b>343</b>     |
| Investment income                             | Interest Earned   | 23             | 21             |
|   |                   | -              | -              |
|   |                   | -              | -              |
|   |                   | -              | -              |
|   |                   | -              | -              |
|   | <b>Total</b>      | <b>23</b>      | <b>21</b>      |
| Incoming resources from charitable activities |                   |                |                |
|   |                   |                |                |
|   |                   | -              | -              |
|   |                   | -              | -              |
|   |                   | -              | -              |
|   | <b>Total</b>      | <b>-</b>       | <b>-</b>       |

**Note 4 Analysis of resources expended**

Resources expended may be further analysed if this would help the reader of the accounts.

|   | Analysis                                      | This year<br>£ | Last year<br>£ |
|---|---|----------------|----------------|
| <b>Costs of generating<br/>voluntary income</b> | Insurance                                     | 12,660         | 12,154         |
|   | Stationery                                    | 293            | 2,265          |
|   | Printing, Postage and Stationary              | 5,850          | 7,249          |
|   | Phone Charges                                 | 3,601          | 3,880          |
|   | Love Offering                                 | 2,273          | 5,170          |
|   | Rubbish Collection                            | 2,385          | 413            |
|   | Van Leasing - Sunday school                   | 1,332          | 5,391          |
|   | Hall Rental                                   | 10,886         | 18,692         |
|   | Utilities                                     | 17,025         | 17,645         |
|   | Maintenance - 32BPR and 1CAMP                 | 9,820          | 12,935         |
|   | Anniversary expenses                          | 1,025          | 1,337          |
|   | General Supplies                              | 3,052          | 4,067          |
|   | TV Licence                                    | 155            | 151            |
|   | IT Costs                                      | 1,395          | 1,979          |
|   | Legal costs                                   | -              | 659            |
|   | Livewire - LT Youth                           | 1,673          | 1,500          |
|   | PFC Expenses                                  | 1,113          | -              |
|   | Subscription                                  | 592            | 511            |
|   | Bank charges                                  | 6,060          | 2,748          |
|   | Travel  | 1,143          | 3,585          |
|   | Storage                                       | -              | 229            |
|   | Other   | 2,200          | 182            |
|   | Admin   | 3,027          | 328            |
|   | Computers                                     | 663            | 1,350          |
|   | Literature                                    | 213            | 420            |
|   | Depreciation                                  | 10,170         | 10,170         |
|   | Petrol  | 1,205          | 2,205          |
|   | Companies House                               | 26             | 9              |
|   | Hotel - visitors                              | 778            | 4,539          |
|   | Car Insurance                                 | -              | 149            |
|   | Equipment Hire                                | -              | 196            |
|   | Refreshments                                  | 87             | 559            |
|   | Media   | 276            | 784            |
|   | Car Rental                                    | 175            | 1,823          |
|   | Adj   | 5,905          | 5,675          |
|   | Ministers Tithes & Other Payments to District | 5,654          | 6,263          |
|   | <b>Total</b>                                  | <b>112,710</b> | <b>137,211</b> |
| <b>Fundraising trading<br/>costs</b>            |   | -              | -              |
|   |   | -              | -              |
|   |   | -              | -              |
|   |   | -              | -              |
|   | <b>Total</b>                                  | <b>-</b>       | <b>-</b>       |
| <b>Investment<br/>management costs</b>          |   | -              | -              |
|   |   | -              | -              |
|   |   | -              | -              |
|   | <b>Total</b>                                  | <b>-</b>       | <b>-</b>       |

|                              |                           |                |                |
|------------------------------|---------------------------|----------------|----------------|
| <b>Charitable activities</b> | Asst Project Manager      | 4,454          | 9,268          |
|                              | Surveyor costs            | -              | 3,300          |
|                              | Missions                  | 690            | 978            |
|                              | Agents Costs              | 1,250          | 25,500         |
|                              | Mortgage Payments         | 118,656        | 95,886         |
|                              | Staffing cost             | 103,183        | 102,698        |
|                              | <b>Total</b>              | <b>228,233</b> | <b>237,630</b> |
| <b>Governance costs</b>      | Accounting & Finance cost | 31,300         | 32,650         |
|                              | Independent Examiner fees | 1,250          | 1,200          |
|                              | <b>Total</b>              | <b>32,550</b>  | <b>33,850</b>  |

**Section C****Notes to the accounts****(cont)****Note 5 Support Costs**

*Please complete this note if the charity has analysed its expenses using activity categories and has support costs.*

| Support cost type | Fundraising activity<br>£ | Charitable Activity<br>£ | Governance Activity<br>£ | Total Cost<br>£ |
|-------------------|---------------------------|--------------------------|--------------------------|-----------------|
|                   | -                         | -                        | -                        | -               |
|                   | -                         | -                        | -                        | -               |
|                   | -                         | -                        | -                        | -               |
|                   | -                         | -                        | -                        | -               |
|                   | -                         | -                        | -                        | -               |
|                   | -                         | -                        | -                        | -               |
|                   | -                         | -                        | -                        | -               |
| <b>Total</b>      | -                         | -                        | -                        | -               |

**Note 6 Details of certain items of expenditure****6.1 Trustee expenses**

*Please provide details of the amount of any payment or reimbursement of out-of-pocket expenses made to trustees or to third parties for expenses incurred by trustees. If no expenses were paid, please enter 'None' in the appropriate box(es).*

Number of trustees who were paid expenses

Nature of the expenses

Total amount paid

| This year | Last year |
|-----------|-----------|
|           |           |
|           |           |
| £         | £         |

**6.2 Fees for examination or audit of the accounts**

*Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner or auditor. If nothing was paid please enter NONE in the appropriate box(es).*

Independent examiner's or auditors' fees for reporting on the accounts

Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor

| This year<br>£ | Last year<br>£ |
|----------------|----------------|
| 1,250          | 1250           |
|                |                |

|                  |                              |               |
|------------------|------------------------------|---------------|
| <b>Section C</b> | <b>Notes to the accounts</b> | <b>(cont)</b> |
|------------------|------------------------------|---------------|

**Note 7**                      **Paid employees**

*Please complete this note if the charity has any employees.*

**7.1 Staff Costs**

|  | This year<br>£ | Last year<br>£ |
|--|----------------|----------------|
| Gross wages, salaries and benefits in kind | 77,021         | 84,501         |
| Employer's National Insurance costs        | 13,712         | 14,458         |
| Pension costs                              | 4,221          | 3,739          |
| Ministers Tithes                           | 8,229          |                |
| <b>Total staff costs</b>                   | <b>103,183</b> | <b>102,698</b> |

**7.2 Average number of full-time equivalent employees in the year**

|  | This year<br>Number | This year<br>Number |
|--|---------------------|---------------------|
| The parts of the charity in which the employees work |                     |                     |
| Fundraising  | -                   | -                   |
| Charitable Activities                                | 3                   | 3                   |
| Governance   | -                   | -                   |
| Other  | -                   | -                   |
| <b>Total</b>   | <b>3</b>            | <b>3</b>            |

**7.3 Defined contribution pension scheme**

*Please complete if a defined contribution pension scheme is operated.*

Brief details of the scheme

|  |
|--|
|  |
|--|

|   | This year<br>£ | Last year<br>£ |
|---|----------------|----------------|
| The costs of the scheme to the charity for the year         |                |                |
| The amount of any contributions outstanding at the year end |                |                |
| The amount of any contributions prepaid at the year end     |                |                |

**Note 9 Tangible fixed assets***Please complete this note if the charity has any tangible fixed assets***9.1 Cost or valuation**

|                         | Freehold land<br>& buildings - 1<br>Campbell<br>Road<br>£ | Freehold land<br>& buildings -<br>32 Battersea<br>Park Road<br>£ | Late Penalty<br>payment<br>£ | Fixtures,<br>fittings and<br>equipment<br>£ | Payments on<br>account and<br>assets under<br>construction<br>£ | Total<br>£ |
|-------------------------|---|--|------------------------------|---|---|------------|
| Balance brought forward | 3,750,000   | 2,450,000  | 101,700                      | 2,948                                       | -   | 6,304,648  |
| Additions               | -   | -  | -                            | -   | -   | -          |
| Revaluations            | -   | -  | -                            | -   | -   | -          |
| Disposals               | -   | -  | -                            | -   | -   | -          |
| Transfers *             | -   | -  | -                            | -   | -   | -          |
| Balance carried forward | 3,750,000   | 2,450,000  | 101,700                      | 2,948                                       | -   | 6,304,648  |

**9.2 Accumulated depreciation and impairment provisions**

|                |          |          |          |          |          |
|----------------|----------|----------|----------|----------|----------|
| <b>**Basis</b> | SL or RB | SL or RB | SL or RB | SL or RB | SL or RB |
| <b>** Rate</b> |          |          |          |          |          |

|                              |   |   |        |   |   |        |
|------------------------------|---|---|--------|---|---|--------|
| Balance brought forward      | - | - | 20,340 | - | - | 20,340 |
| Depreciation charge for year |   |   | 10,170 | - | - | 10,170 |
| Impairment provisions        | - | - | -      | - | - | -      |
| Revaluations                 | - | - | -      | - | - | -      |
| Disposals                    | - | - | -      | - | - | -      |
| Transfers*                   | - | - | -      | - | - | -      |
| Balance carried forward      | - | - | 30,510 | - | - | 30,510 |

**9.3 Net book value**

|                 |           |           |        |       |   |           |
|-----------------|-----------|-----------|--------|-------|---|-----------|
| Brought forward | 3,750,000 | 2,450,000 | 81,360 | 2,948 | - | 6,284,308 |
| Carried forward | 3,750,000 | 2,450,000 | 71,190 | 2,948 | - | 6,274,138 |

**9.4 Revaluation***If any fixed assets have been revalued please give details of the valuer and method of valuation*

|  |
|--|
|  |
|--|

\* The "transfers" row is for movements between fixed asset categories.

\*\* Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

|                  |                              |               |
|------------------|------------------------------|---------------|
| <b>Section C</b> | <b>Notes to the accounts</b> | <b>(cont)</b> |
|------------------|------------------------------|---------------|

**Note 11 Debtors and prepayments**

*Please complete this note if the charity has any debtors or prepayments.*

**Analysis of debtors**

|   | Amounts falling due within one year |                | Amounts falling due after more than one year |                |
|---|-------------------------------------|----------------|--|----------------|
|   | This year<br>£                      | Last year<br>£ | This year<br>£                               | Last year<br>£ |
| Trade debtors   | -                                   | -              | -  | -              |
| Amounts due from subsidiary and associated undertakings | -                                   | -              | -  | -              |
| Other debtors   | -                                   | -              | -  | -              |
| Prepayments and accrued income                          | -                                   | -              | -  | -              |
| <b>Total</b>  | -                                   | -              | -  | -              |

**Note 12 Creditors and accruals**

*Please complete this note if the charity has any creditors or accruals.*

**12.1 Analysis of creditors**

|   | Amounts falling due within one year |                | Amounts falling due after more than one year |                |
|---|-------------------------------------|----------------|--|----------------|
|   | This year<br>£                      | Last year<br>£ | This year<br>£                               | Last year<br>£ |
| Loans and overdrafts                                  |                                     |                |  | -              |
| Trade creditors                                       | 313,321                             | 353,541        | -  | -              |
| Amounts due to subsidiary and associated undertakings | -                                   | -              | -  | -              |
| Soft Loan   | -                                   | -              | 702,100                                      | 569,551        |
| Mortgage  | -                                   | -              | 2,348,203                                    | 2,363,945      |
| <b>Total</b>  | 313,321                             | 353,541        | 3,050,303                                    | 2,933,496      |

**12.2 Security over assets**

*If any loan, overdraft or other creditor holds a charge or other security over any assets of the charity please provide details.*

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|  |
|--|



# Independent examiner's report on the accounts

## Section A

## Independent Examiner's Report

Report to the trustees/  
members of

Charity Name

**Life tabernacle United Pentecostal Trust Church**

On accounts for the year  
ended

**30<sup>th</sup> Sept 2020**

Charity no  
(if any)

**1174845**

Set out on pages

(remember to include the page numbers of additional sheets)

**Respective  
responsibilities of  
trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

**Basis of independent  
examiner's statement**

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

**Independent  
examiner's statement**

In connection with my examination, no matter has come to my attention (other than that disclosed below \*)

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
  - to keep accounting records in accordance with section 130 of the Charities Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

\* Please delete the words in the brackets if they do not apply.

Signed: **Ogedengbe**

Date: **2<sup>nd</sup> June 2021**

Name: **Tunji Ogedengbe**

Relevant professional  
qualification(s) or body

**ACCA**

(if any):

Address: 

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|  |
|  |
|  |

|                  |                   |
|------------------|-------------------|
| <b>Section B</b> | <b>Disclosure</b> |
|------------------|-------------------|

Only complete if the examiner needs to highlight material problems.

**Give here brief details of any items that the examiner wishes to disclose.**