

**LIVING TEMPLE CHURCH**

**Report and Financial Statements for the Year Ended 30 September 2021**

**REGISTERED CHARITY NUMBER 1185272**

# **LIVING TEMPLE CHURCH**

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## **LIVING TEMPLE CHURCH**

### Charity Information

Trustees	George-Collins Ononuju Ruth Conteh Solape Abiodun Alatise
Principal Location	Europe for Christ Mission Elibank Road Eltham SE9 1QJ
Charity Number	1185272
Independent Examiner	Greenwich Business Services 30 Eden Way Bow London E3 2JD
Bankers	Barclays Bank

## **LIVING TEMPLE CHURCH**

### **Report of The Trustees for the Year Ended 30 September 2021**

#### **History**

The Church was established under a constitution on 12 September 2019 and is a registered Charity.

#### **Objects**

The objective of the Charity is to advance the Christian religion in the UK for the benefit of the public.

#### **Principal activity**

Holding prayer meetings, lectures, public celebrations of religious festivals and producing and or distributing literature on the Christian faith to enlighten others about the Christian religion.

#### **Management and Governance Arrangements**

The Charity is managed by the trustees who are involved on a day-to-day basis with its affairs. The Charity is reliant on the support of volunteers for all its activities and the trustees have established controls to enable the charity to abide by all relevant laws and regulations. The charity's trustees hold meetings to review the affairs of the Charity.

#### **Achievements and Performance**

##### **Charity name change**

The church officially changed its name from HOI to Living Temple Church (LTC) in January 2021.

##### **Widows fund**

The Church believes it is important to look after widows and widowers. Loss can be very challenging and painful, and can in some cases cause financial strain. In order to help, the church gives £50 monthly to all church members who find themselves in this position.

##### **Christmas carol service**

In December 2020 Living Temple Church held a socially distanced carol service during which carols were performed. There was collective singing and every member of the church received a small gift. The Church also purchased its first Christmas tree and decorations, which was kindly set up and enjoyed by church members. Looking beyond church members, LTC gave a gift of £200 to Greenwich foodbank through Bankuet. Bankuet helps foodbanks get what they need when they need it.

##### **Supporting Christian broadcasting**

On a monthly basis, as of December 2020, the church has been supporting a UK Christian radio station founded by two members of the pastorate. The church gives £150 monthly to support the family run station.

##### **Charity leaders' library**

In order to better equip the pastors of the Church, a leaders' library has been established. Whenever a member of the pastorate would like to purchase a book, to advance their study and ability to help the charity meet its aims, the charity buys it for them. These books are the property of the charity on loan to the pastorate.

##### **Samaritan's training**

Several members of the church volunteered to take a Samaritans course titled 'conversations with vulnerable people' February 2021. The course aimed to train church members to be helpline responders; to set up a helpline in the future.

##### **Easter egg drive**

In preparation for Easter the church considered how it could enlighten others about the Christian faith given the pandemic. It was decided that each member of the church would choose a couple of people they wanted to deliver an easter egg to and whilst on their doorsteps offer prayer or a word of

## **LIVING TEMPLE CHURCH**

### **Report of The Trustees Cont'd**

encouragement from a safe distance. One charity member gave a heart-warming testimony about delivering some eggs to a neighbors' visiting grandchildren, a neighbor who had previously been her primary school childminder. The Easter eggs were bought and supplied to church members by LTC.

#### **Key Worker Care Box initiative**

The church started an initiative called 'Key Worker Care Box' in which members of the church put together care packages for NHS staff. These parcels included a body scrub, fruit, meat and vegan bitesize pies and little slips with hand-picked Bible verses printed on them. The first delivery went to King's College Hospital May 2021, where a member of the church was being treated with a severe case of Covid-19.

#### **Women's meetings**

In June the church hosted its first ever women's meeting as LTC. It was kindly hosted by Pastor Ruth Conteh and was a time of fun, much laughter and deep discussion. The second half of the women's meeting was a surprise baby-shower for an expectant mother. As a token of the church's support the mother was given £230 to buy essentials for her baby. A month later, in July, we had another women's meeting which consisted of lots of games and refreshments. The women thoroughly enjoyed themselves on both occasions.

#### **Location change**

In June 2021 the church moved out of its rented basement space in Greenwich and relocated to Europe for Christ Mission Church's (ECM) auditorium. LTC rents the church space every Sunday for a couple of hours to carry out its activities.

#### **Financial Review**

The Statement of Financial Activities for the period is set out in the financial statements section of this report. In the year ended September 2021 income was £70,657 compared with £27,318 in the year ended 2020. It consisted of donations from members of the Church and HMRC gift aid claims.

The total expenditure in the year ended September 2021 was £36,215 while in the year ended September 2020 it was £23,095. The charity is prudent with resources without negatively impacting its goals.

#### **Unrestricted Funds**

Unrestricted income funds are funds available to be spent within the objectives of the charity, which can legally be spent wholly at the discretion of the trustees.

#### **Restricted Funds**

Restricted income funds represent money which can only be used for specified purposes.

#### **Reserves Policy**

The trustees have reviewed the reserve policy, and consider it prudent to keep sufficient reserves not invested in assets and unrestricted funds, to enable the payment of running costs between three and six months.

#### **Risk Management**

As part of the business planning exercise carried out during the year, the trustees have considered the major risks to which the charity is exposed.

The charity is faith based and dependent on its members for donations to run its operations. The risks and systems will be regularly reviewed.

## **LIVING TEMPLE CHURCH**

### **Report of The Trustees Cont'd**

#### **Trustees**

The trustees during the year under review were:

George-Collins Ononuju  
Ruth Conteh  
Solape Abiodun Alatise

All trustees being eligible offer themselves for election at the forthcoming Annual General Meeting.

#### **ON BEHALF OF THE TRUSTEES**

.....Ruth Conteh.....  
Ruth Conteh

15 March 2022

## **LIVING TEMPLE CHURCH**

### **Independent Examiner's Report to the Trustees of Living Temple Church for the Year Ended 30 September 2021**

I report on the accounts of the charity for the year ended 30 September 2021, which are set out on pages 6 to 9.

#### **Responsibilities and basis of the Report**

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### **Independent Examiner's Statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- The accounting records were not kept in accordance with section 130 of the Charities Act or
- The accounts did not accord with the accounting records; or
- The accounts did not comply with the applicable requirements concerning the form and content accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Greenwich Business Services  
Chartered Certified Accountants  
30 Eden Way  
Bow  
London  
E3 2JD

15 March 2022

# LIVING TEMPLE CHURCH

## Statement of Financial Activities for the Year Ended 30 September 2021

	Notes	Unrestricted Funds	Restricted Funds	Total	
		£	£	2021 £	2020
<b>Incoming Resources</b>					
Income resources from generated funds	3	70,657	0	70,657	27,318
<b>Total Incoming Resources</b>		<u>70,657</u>	<u>0</u>	<u>70,657</u>	27,318
<b>Resources Expended</b>					
Charitable Activities	4	36,215	0	36,215	23,095
			0		
<b>Total Resources Expended</b>		<u>36,215</u>	<u>0</u>	<u>36,215</u>	23,095
Net Incoming Resources		34,443	0	34,443	4,223
Funds brought forward on 1 October 2020		<u>4,223</u>	<u>0</u>	<u>4,223</u>	<u>0</u>
Total Funds carried forward		<u>38,665</u>	<u>0</u>	<u>38,665</u>	<u>4,223</u>

The notes on pages 7 to 8 form part of these financial statements



# LIVING TEMPLE CHURCH

## Balance Sheet for the Year Ended 30 September 2021

	Notes	£	2021	£	2020
<b>FIXED ASSETS</b>					
Tangible Assets	2.3		0		0
<b>CURRENT ASSETS</b>					
Debtors		0		0	
Cash at bank		39,165		4,673	
<b>CREDITORS</b>					
Amounts falling due within one year	2.4	(500)		(450)	
<b>NET CURRENT ASSETS</b>			<u>38,665</u>		<u>4,223</u>
<b>NET ASSETS</b>			<u>38,665</u>		<u>4,223</u>
<b>TOTAL FUNDS</b>					
Funds Carried Forward			<u>38,665</u>		<u>4,223</u>
<b>TOTAL FUNDS</b>			<u>38,665</u>		<u>4,223</u>

The financial statements were approved by the Trustees and signed on its behalf by Ruth Conteh

15 March 2022

# **LIVING TEMPLE CHURCH**

## **Notes to the Financial Statements for the Year Ended 30 September 2021**

### **1. Basis of Preparation**

#### **1.1 Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

The accounts have been prepared in accordance with:

The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011

#### **1.2 Going concern**

The trustees consider that there are no material uncertainties about the Charities' ability to continue as a going concern. The Covid-19 pandemic has had an impact on the charity's income as most Church services have moved online. Despite this situation members have continued to be generous in their giving. There are no material uncertainties affecting the current year's accounts.

#### **1.3 Change of accounting policy**

The accounts present a true and fair view and of the accounting policies adopted

#### **1.4 Changes to accounting estimates**

No changes to accounting estimates have occurred in the reporting period

#### **1.5 Material prior year errors**

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

### **2. Accounting policies**

#### **2.1 Income**

##### **Recognition of income**

These are included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to the resources and when the monetary value can be measured with sufficient reliability.

##### **Offsetting**

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

##### **Grants and donations**

Grants and donations are only included in the SoFA when the general income recognition criteria are met.

**Tax reclaims on donations and** Gift Aid receivable is included in 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 as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

**Volunteer help** The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

# LIVING TEMPLE CHURCH

Notes to the Financial Statements cont'd

## 2.2 Expenditure and Liabilities

Resources expended are included in the Statement of Financial Activities on an accrual basis, inclusive of any VAT which is not recoverable. Certain expenditure is attributable to specific activities and has been included in those cost categories.

## 2.3 Assets

The Charity does not have any fixed assets as at the end of this financial year.

## 2.4 Creditors

	2021	2020
Creditors: Amounts Falling Due Within One Year	£	£
Creditors & Accruals	<u>500</u>	<u>450</u>

## 3. Analysis of income

Analysis	This year			2020
	Unrestricted funds £	Restricted income funds £	Total funds £	
Donations and legacies:				
Donations and gifts	66,497	-	66,497	22,685
Gift Aid	4,161	-	4,161	4,633
Other	-	-	-	-
<b>Total</b>	<b>70,657</b>	<b>-</b>	<b>70,657</b>	<b>27,318</b>

## 4. Analysis of expenditure

	This year			2020
	Unrestricted funds £	Restricted income funds £	Total funds £	
<b>Expenditure on charitable activities:</b>				
Rent	18,173	-	18,173	17,850
Accounting	500	-	500	450
Repairs & Maintenance	485	-	485	2,374
Print & Stationery	1,045	-	1,045	-
Gifts & Donations	2,658	-	2,658	-
Widows	500	-	500	-
Christian Broadcasting	1,500	-	1,500	-
Retreats & Outreach	2,012	-	2,012	-
Insurance	491	-	491	-
Telephone	362	-	362	-
Transportation	137	-	137	1,262
Music	3,436	-	3,436	-
Leaders Library	312	-	312	-
General expenses	4,604	-	4,604	1,159
<b>Total expenditure on charitable activities</b>	<b>36,215</b>	<b>-</b>	<b>36,215</b>	<b>23,095</b>