

**LIVING TEMPLE CHURCH**

**Report and Financial Statements for the Year Ended 30 September 2023**

**REGISTERED CHARITY NUMBER 1185272**

# **LIVING TEMPLE CHURCH**

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**for the Year Ended 30 September 2023**

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## **LIVING TEMPLE CHURCH**

### Charity Information

Trustees	Ruth Conteh Daniel Conteh Mercy Akinfolarin 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 2023**

#### **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**

##### **Freedom experience**

The church hosted an event called freedom experience, this included time of corporate worship and prayer. This was open to the LTC congregation and members of the public. In attendance was also a guest minister.

##### **Christian retreat**

The Church went on a weekend away in June 2023 to Ashburnham Place; a Christian conference and prayer centre. The retreat was a great time of group teaching, communal worship, personal and private reflection, prayer and fun group activities.

##### **Church anniversary dinner**

In November 2022, after a Sunday service, the church organised a dinner for its congregation at Prezzo to celebrate the anniversary of the church.

##### **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 a £50 monthly payment to all church members who find themselves in this position.

##### **Supporting a Christian organisation**

As of October 2022, the church has been financially supporting Heart of worship, a UK Christian movement with a monthly donation of £100 to assist with their purpose of sharing the gospel of Jesus Christ through events.

##### **Greenwich foodbank**

The church made a donation of £1,000 to our local foodbank, Greenwich foodbank in order to support the needs of the general public who are less fortunate over the Christmas period.

##### **Women's meeting**

For one of the Church's women's meeting a brunch was organised for all the women in the congregation. It was an enjoyable time of lively conversation and laughter.

## **LIVING TEMPLE CHURCH**

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

#### **Men's meeting**

For one of the men's meeting all the men in the congregation went out for a nice dinner together.

#### **Baby Gift**

The church bought a £500 gift voucher for the mother and father of a new baby to celebrate the new addition to the family.

#### **Presence Night**

The church holds 'presence night' once a month, this is a time of weekday worship and prayer for LTC congregation and the general public.

#### **Church Website and photos**

The church engaged an agency, Taygo Bren to build the church website. It shares the Charity's story and values. The website also provides resources such as sermons and also any information on events we are putting on. Additionally a photographer was hired to take photos of the LTC congregation for the website after a Sunday service.

#### **Social Media**

The church uses the services a social media manager who captures content from Sunday services. The content is posted online in order to reach the wider public online and further the church's objectives.

#### **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 2023 income was £47,402 compared with £51,108 in the year ended September 2022. It consisted mainly of donations from members of the Church. The total expenditure in the year ended September 2023 was £43,802 while in the year ended September 2022 it was £31,482. 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:

Daniel Conteh  
Ruth Conteh  
Mercy Akinfolarin  
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

30/06/2024

## **LIVING TEMPLE CHURCH**

### **Independent Examiner's Report to the Trustees of Living Temple Church for the Year Ended 30 September 2023**

I report on the accounts of the charity for the year ended 30 September 2023, 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

30/06/2024

# LIVING TEMPLE CHURCH

## Statement of Financial Activities for the Year Ended 30 September 2023

	Notes	Unrestricted Funds	Restricted Funds	Total	
		£	£	2023 £	2022
<b>Incoming Resources</b>					
Income resources from generated funds	3	47,402	0	47,402	51,108
<b>Total Incoming Resources</b>		<u>47,402</u>	<u>0</u>	<u>47,402</u>	<u>51,108</u>
<b>Resources Expended</b>					
Charitable Activities	4	43,802	0	43,802	31,482
<b>Total Resources Expended</b>		<u>43,802</u>	<u>0</u>	<u>43,802</u>	<u>31,482</u>
Net Incoming Resources		3,600	0	3,600	19,626
Funds brought forward on 1 October 2021		<u>58,291</u>	<u>0</u>	<u>58,291</u>	<u>38,665</u>
Total Funds carried forward		<u>61,891</u>	<u>0</u>	<u>61,891</u>	<u>58,291</u>

The notes on pages 8 to 9 form part of these financial statements



# LIVING TEMPLE CHURCH

## Balance Sheet for the Year Ended 30 September 2023

	Notes	2023	2022
		£	£
<b>FIXED ASSETS</b>			
Tangible Assets	2.3	600	0
<b>CURRENT ASSETS</b>			
Debtors		0	0
Cash at bank		61,791	58,791
<b>CREDITORS</b>			
Amounts falling due within one year	2.4	<u>(500)</u>	<u>(500)</u>
<b>NET CURRENT ASSETS</b>		<u>61,291</u>	<u>58,291</u>
<b>NET ASSETS</b>		<u>61,891</u>	<u>58,291</u>
<b>TOTAL FUNDS</b>			
Funds Carried Forward		<u>61,891</u>	<u>58,291</u>
<b>TOTAL FUNDS</b>		<u>61,891</u>	<u>58,291</u>

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

30/06/2024

## **LIVING TEMPLE CHURCH**

### **Notes to the Financial Statements for the Year Ended 30 September 2023**

#### **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 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 are those outlined in notes 2.1 to 2.3.

##### **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.

**Voluntary help** The value of any voluntary help received is not included in the accounts but is

volunteer help described in the trustees' annual report.

## LIVING TEMPLE CHURCH

### Notes to the Financial Statements cont'd

#### 2.2 Tangible Fixed Assets and Depreciation

Depreciation on fixed assets is provided at rates estimated to write off the cost of each asset over its expected useful life as follows:

Musical Equipment 25% straight line

#### 2.3 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.

2.4 Fixed Assets	Musical Equipment
<b>Cost</b>	<b>£</b>
At 1 October 2022	0
Additions	<u>800</u>
At 30 September 2023	800
<b>Depreciation</b>	
At 1 October 2022	
Additions	<u>200</u>
At 30 September 2023	200
<b>Net Book Value</b>	
At 30 September 2023	<u>600</u>
At 30 September 2022	<u>0</u>

#### 2.5 Creditors

	2023	2022
Creditors: Amounts Falling Due Within One Year	£	£
Creditors & Accruals	<u>500</u>	<u>500</u>

## LIVING TEMPLE CHURCH

Notes to the Financial Statements cont'd

### 3. Analysis of income

This year

	Analysis	Unrestricted funds	Restricted income funds	Total funds	2022
		£	£	£	£
<b>Donations and legacies:</b>	Donations and gifts	47,392	-	47,392	51,108
	Interest	10		10	-
	Gift Aid	-	-	-	-
	<b>Total</b>	<b>47,402</b>	<b>-</b>	<b>47,402</b>	<b>51,108</b>

### 4. Analysis of expenditure

This year

2022

	Unrestricted funds	Restricted income funds	Total funds	2022
	£	£	£	£
<b>Expenditure on charitable activities:</b>				
Rent	11,400	-	11,400	10,000
Accounting	500	-	500	500
Repairs & Maintenance	-	-	-	-
Print & Stationery	-	-	-	172
Media & Publicity	3,829		3,829	668
Gifts & Donations	4,195	-	4,195	3,010
Widows	600	-	600	600
Christian Broadcasting	-	-	-	1,500
Retreats & Outreach	2,620	-	2,620	1,492
Insurance	463	-	463	821
Telephone	492	-	492	1,083
Transportation	40	-	40	767
Music	16,950	-	16,950	6,390
Depreciation	200		200	-
Leaders Library	-	-	-	-
General expenses	2,513	-	2,513	4,478
<b>Total expenditure on charitable activities</b>	<b>43,802</b>	<b>-</b>	<b>43,802</b>	<b>31,481</b>