

Form **990**

Return of Organization Exempt From Income Tax
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

OMB No. 1545-0047

2020

Department of the Treasury
Internal Revenue Service

▶ Do not enter social security numbers on this form as it may be made public.
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

Open to Public Inspection

A For the 2020 calendar year, or tax year beginning and ending

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization LEADERSHIP MINISTRIES WORLDWIDE Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite 1928 CENTRAL AVENUE City or town, state or province, country, and ZIP or foreign postal code CHATTANOOGA, TN 37408 F Name and address of principal officer: NEIL HARPER P.O. BOX 21310, CHATTANOOGA, TN 37424	D Employer identification number 57-0957346 E Telephone number 426-855-2181 G Gross receipts \$ 963,703. H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions H(c) Group exemption number ▶
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		
J Website: ▶ WWW.LMW.ORG		
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		
L Year of formation: 1992		M State of legal domicile: TN

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: THE ORGANIZATION WAS CREATED FOR THE PURPOSE OF EDITING (WRITING), DISTRIBUTING (EQUIPPING), AND 2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets. 3 Number of voting members of the governing body (Part VI, line 1a) 3 12 4 Number of independent voting members of the governing body (Part VI, line 1b) 4 12 5 Total number of individuals employed in calendar year 2020 (Part V, line 2a) 5 9 6 Total number of volunteers (estimate if necessary) 6 0 7a Total unrelated business revenue from Part VIII, column (C), line 12 7a 0. 7b Net unrelated business taxable income from Form 990-T, Part I, line 11 7b 0.	
Revenue	8 Contributions and grants (Part VIII, line 1h) 526,143. 426,996. 9 Program service revenue (Part VIII, line 2g) 0. 0. 10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) -21,170. -73,187. 11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) 439,742. 536,707. 12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) 944,715. 890,516.	Prior Year Current Year
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3) 0. 0. 14 Benefits paid to or for members (Part IX, column (A), line 4) 0. 0. 15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) 512,091. 309,595. 16a Professional fundraising fees (Part IX, column (A), line 11e) 0. 0. 16b Total fundraising expenses (Part IX, column (D), line 25) ▶ 45,325. 17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) 465,621. 516,561. 18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) 977,712. 826,156. 19 Revenue less expenses. Subtract line 18 from line 12 -32,997. 64,360.	
Net Assets or Fund Balances	20 Total assets (Part X, line 16) 489,936. 561,945. 21 Total liabilities (Part X, line 26) 35,292. 42,941. 22 Net assets or fund balances. Subtract line 21 from line 20 454,644. 519,004.	Beginning of Current Year End of Year

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of officer NEIL HARPER, PRESIDENT/CEO Type or print name and title	Date 12 Nov 2021
Paid Preparer Use Only	Print/Type preparer's name SCOTT REESE	Preparer's signature Date 11/12/21
	Firm's name ▶ WHITTINGTON JONES & RUDERT CPAS LLC Firm's address ▶ PO BOX 1264 ROME, GA 30162-1264	Check if self-employed <input type="checkbox"/> PTIN P00974901 Firm's EIN ▶ 46-1381910 Phone no. (706) 234-7571

May the IRS discuss this return with the preparer shown above? See instructions Yes No

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII

			(A)	(B)	(C)	(D)	
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e	71,063.				
	f All other contributions, gifts, grants, and similar amounts not included above ...	1f	355,933.				
	g Noncash contributions included in lines 1a-1f	1g	\$				
	h Total. Add lines 1a-1f			426,996.			
Program Service Revenue	2 a _____	Business Code					
	b _____						
	c _____						
	d _____						
	e _____						
	f All other program service revenue						
	g Total. Add lines 2a-2f						
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)						
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties		88,233.	88,233.			
	6 a Gross rents	6a	(i) Real				
			(ii) Personal				
	b Less: rental expenses ...	6b					
	c Rental income or (loss)	6c					
	d Net rental income or (loss)						
	7 a Gross amount from sales of assets other than inventory	7a	(i) Securities				
			(ii) Other				
	b Less: cost or other basis and sales expenses	7b		73,187.			
	c Gain or (loss)	7c		-73,187.			
d Net gain or (loss)			-73,187.	-73,187.			
8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	8a						
b Less: direct expenses	8b						
c Net income or (loss) from fundraising events							
9 a Gross income from gaming activities. See Part IV, line 19	9a						
b Less: direct expenses	9b						
c Net income or (loss) from gaming activities							
10 a Gross sales of inventory, less returns and allowances	10a		448,474.				
b Less: cost of goods sold	10b		0.				
c Net income or (loss) from sales of inventory			448,474.	448,474.			
Miscellaneous Revenue	11 a _____	Business Code					
	b _____						
	c _____						
	d All other revenue						
	e Total. Add lines 11a-11d						
12 Total revenue. See instructions			890,516.	463,520.	0.	0.	

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	141,441.	120,225.	10,608.	10,608.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	168,154.	152,418.	5,412.	10,324.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes				
11 Fees for services (nonemployees):				
a Management	61,703.	53,473.	7,780.	450.
b Legal				
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)				
12 Advertising and promotion	25,391.	20,087.	820.	4,484.
13 Office expenses	2,550.	1,725.	479.	346.
14 Information technology	25,673.	22,872.	650.	2,151.
15 Royalties	100,487.	100,487.		
16 Occupancy	37,387.	29,915.	2,930.	4,542.
17 Travel	686.	536.	42.	108.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	47,403.	35,078.	4,740.	7,585.
23 Insurance	6,859.	4,370.	1,503.	986.
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a MATERIALS	143,304.	143,304.		
b EDUCATION & TRAINING	25,260.	25,260.		
c SHIPPING AND HANDLING	17,829.	17,577.		252.
d BANK FEES	10,422.	10,044.	297.	81.
e All other expenses	11,607.	8,071.	128.	3,408.
25 Total functional expenses. Add lines 1 through 24e	826,156.	745,442.	35,389.	45,325.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	243,752.	1	447,606.
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	55,492.	4	55,815.
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use	43,001.	8	31,424.
	9 Prepaid expenses and deferred charges		9	
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 269,590.		
	b Less: accumulated depreciation	10b 242,490.	147,691.	10c 27,100.
	11 Investments - publicly traded securities		11	
	12 Investments - other securities. See Part IV, line 11		12	
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11		15	
16 Total assets. Add lines 1 through 15 (must equal line 33)	489,936.	16	561,945.	
Liabilities	17 Accounts payable and accrued expenses	35,292.	17	42,941.
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26 Total liabilities. Add lines 17 through 25	35,292.	26	42,941.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	387,136.	27	477,914.
	28 Net assets with donor restrictions	67,508.	28	41,090.
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	454,644.	32	519,004.
33 Total liabilities and net assets/fund balances	489,936.	33	561,945.	

Form 990 (2020)