

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

2021

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 2021 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 <p style="text-align: center;">LEADERSHIP MINISTRIES WORLDWIDE</p> Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite <p style="text-align: center;">1928 CENTRAL AVENUE</p> City or town, state or province, country, and ZIP or foreign postal code <p style="text-align: center;">CHATTANOOGA TN 37408</p>	D Employer identification number <p style="text-align: center;">** - *** 7346</p> E Telephone number <p style="text-align: center;">426-855-2181</p> G Gross receipts \$ 1,088,123
F Name and address of principal officer: <p style="text-align: center;">ANTHONY RAFFA 5608 TOPSAIL GREENS DRIVE CHATTANOOGA TN 37416</p>		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
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		H(c) Group exemption number ▶
J Website: ▶ WWW.LMW.ORG		L Year of formation: 1992
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		M State of legal domicile: TN

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: <p style="text-align: center;">SEE SCHEDULE O</p>			
	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	9	
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	9	
	5 Total number of individuals employed in calendar year 2021 (Part V, line 2a)	5	7	
	6 Total number of volunteers (estimate if necessary)	6	2	
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a		0
	b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b		0
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year	
	9 Program service revenue (Part VIII, line 2g)	426,996	445,725	
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	-73,187	0	
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	536,707	642,398	
	12 Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)	890,516	1,088,123	
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)		0	
	14 Benefits paid to or for members (Part IX, column (A), line 4)		0	
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	309,595	238,674	
	16a Professional fundraising fees (Part IX, column (A), line 11e)		0	
	b Total fundraising expenses (Part IX, column (D), line 25) ▶ 52,695			
	17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	516,561	595,346	
	18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	826,156	834,020	
	19 Revenue less expenses. Subtract line 18 from line 12	64,360	254,103	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year	End of Year	
	21 Total liabilities (Part X, line 26)	561,945	816,325	
	22 Net assets or fund balances. Subtract line 21 from line 20	42,941	43,218	
		519,004	773,107	

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	12/7/22 Date
	ANTHONY RAFFA Type or print name and title	PRESIDENT
Paid Preparer Use Only	Print/Type preparer's name PAUL SMITH	Preparer's signature PAUL SMITH
	Date 11/15/22	Check <input type="checkbox"/> if self-employed PTIN *****
	Firm's name ▶ RESJ P.C.	Firm's EIN ▶ ** - *** 7076
	Firm's address ▶ 132 OLD NORTON RD STE 102 FAYETTEVILLE, GA 30215	Phone no. 770-716-1650

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) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a						
	b Membership dues	1b						
	c Fundraising events	1c						
	d Related organizations	1d						
	e Government grants (contributions)	1e						
	f All other contributions, gifts, grants, and similar amounts not included above	1f	445,725					
	g Noncash contributions included in lines 1a-1f	1g	\$ 100,040					
	h Total. Add lines 1a-1f			445,725				
Program Service Revenue	2a	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			106,667	106,667			
	6a Gross rents	6a	(i) Real	(ii) Personal				
			b Less: rental expenses	6b				
			c Rental inc. or (loss)	6c				
	d Net rental income or (loss)							
	7a Gross amount from sales of assets other than inventory	7a	(i) Securities	(ii) Other				
			b Less: cost or other basis and sales exps.	7b				
			c Gain or (loss)	7c				
	d Net gain or (loss)							
	8a 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							
	9a Gross income from gaming activities. See Part IV, line 19	9a						
b Less: direct expenses			9b					
c Net income or (loss) from gaming activities								
10a Gross sales of inventory, less returns and allowances	10a			535,731				
		b Less: cost of goods sold	10b					
c Net income or (loss) from sales of inventory			535,731	535,731				
Miscellaneous Revenue	11a	Business Code						
	b							
	c							
	d All other revenue							
	e Total. Add lines 11a-11d							
12 Total revenue. See instructions				1,088,123	642,398	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				
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	214,991	177,503	14,985	22,503
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	23,683	23,683		
10 Payroll taxes				
11 Fees for services (nonemployees):				
a Management				
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 Schedule O.)				
12 Advertising and promotion	138,246	105,732	13,490	19,024
13 Office expenses	3,151	1,541	1,107	503
14 Information technology	31,621	30,320	341	960
15 Royalties	120,169	120,169		
16 Occupancy	24,672	19,703	1,895	3,074
17 Travel	2,200	1,887	116	197
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	20,808	15,398	2,081	3,329
23 Insurance	4,653	2,743	1,317	593
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	153,234	153,234		
b EDUCATION AND TRAINING	38,217	38,217		
c PROFESSIONAL FEES	20,621	19,932	262	427
d SHIPPING & HANDLING	19,260	19,260		
e All other expenses	18,494	16,191	218	2,085
25 Total functional expenses. Add lines 1 through 24e	834,020	745,513	35,812	52,695
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	447,606	1	677,167
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	55,815	4	108,653
	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	31,424	8	23,197
	9 Prepaid expenses and deferred charges		9	
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 270,606		
	b Less: accumulated depreciation	10b 263,298	27,100	10c 7,308
	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)		561,945	16	816,325
Liabilities	17 Accounts payable and accrued expenses	42,941	17	43,218
	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		42,941	26
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	477,914	27	773,107
	28 Net assets with donor restrictions	41,090	28	
	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	519,004	32	773,107
33 Total liabilities and net assets/fund balances	561,945	33	816,325	