

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

A For the 2023 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 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 align="center">1928 CENTRAL AVENUE</p> City or town, state or province, country, and ZIP or foreign postal code <p align="center">CHATTANOOGA TN 37408</p>	D Employer identification number <p align="center">57-0957346</p> E Telephone number <p align="center">426-855-2181</p> G Gross receipts\$ 1,011,571
F Name and address of principal officer: <p align="center">ANTHONY RAFFA 1928 CENTRAL AVENUE CHATTANOOGA TN 37408</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	J Website: WWW.LMW.ORG	H(c) Group exemption number
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: <p 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 2023 (Part V, line 2a)	5	6
	6 Total number of volunteers (estimate if necessary)	6	1
	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)	385,810	469,101
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	188	10,370
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	579,675	240,287
	12 Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)	965,673	719,758
	Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)	
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)		265,403	285,331
16a Professional fundraising fees (Part IX, column (A), line 11e)			0
b Total fundraising expenses (Part IX, column (D), line 25) 41,717			
17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)		611,922	373,547
18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	877,325	658,878	
19 Revenue less expenses. Subtract line 18 from line 12	88,348	60,880	
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)	918,197	953,849
	22 Net assets or fund balances. Subtract line 21 from line 20	56,742	31,514
		861,455	922,335

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 <p align="center">ANTHONY RAFFA</p> Type or print name and title <p align="center">PRESIDENT</p>	Date <p align="center">7/9/24</p>
---	--------------------------------------

Paid Preparer Use Only Print/Type preparer's name <p>DANIEL O CLUM</p> Firm's name <p>RESJ P.C.</p> Firm's address <p>2330 PATRICK HENRY PARKWAY, STE 100 MCDONOUGH, GA 30253</p>	Preparer's signature <p>DANIEL O CLUM</p>	Date <p>07/09/24</p>	Check <input type="checkbox"/> if self-employed PTIN <p>P00031060</p> Firm's EIN <p>58-2647076</p> Phone no. <p>770-474-7703</p>
--	---	--------------------------------	---

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	469,101			
	g Noncash contributions included in lines 1a-1f	1g	\$ 112,627			
	h Total. Add lines 1a-1f		469,101			
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)		10,370	10,370		
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties		66,916	66,916		
	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		465,184			
			291,813			
b Less: cost of goods sold	10b					
c Net income or (loss) from sales of inventory		173,371	173,371			
Miscellaneous Revenue	11a	Business Code				
	b					
	c					
	d All other revenue					
	e Total. Add lines 11a-11d					
12 Total revenue. See instructions		719,758	250,657	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	61,393	44,688	11,253	5,452
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	223,938	162,998	41,039	19,901
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				
b Legal				
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 7				
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	194,756	189,712	3,194	1,850
13 Office expenses	1,575	1,090	105	380
14 Information technology	12,592	10,850	493	1,249
15 Royalties	98,966	98,966		
16 Occupancy	24,904	19,955	1,886	3,063
17 Travel	4,049	3,282	179	588
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	2,436	1,802	244	390
23 Insurance	4,964	3,045	1,261	658
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	181,205	181,205		
b EDUCATION AND TRAINING	62,694	62,694		
c PROFESSIONAL FEES	54,154	35,631	10,623	7,900
d BANK CHARGES	11,046	9,973	1,058	15
e All other expenses	-279,794	-280,307	242	271
25 Total functional expenses. Add lines 1 through 24e	658,878	545,584	71,577	41,717
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	767,006	1	170,942
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	108,109	4	100,826
	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	39,164	8	65,862
	9 Prepaid expenses and deferred charges		9	48,718
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 87,854		
	b Less: accumulated depreciation	10b 84,810	3,918	10c 3,044
	11 Investments—publicly traded securities		11	564,457
	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)		918,197	16	953,849
Liabilities	17 Accounts payable and accrued expenses	56,742	17	31,514
	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		56,742	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	823,296	27	915,325
	28 Net assets with donor restrictions	38,159	28	7,010
	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	861,455	32	922,335
33 Total liabilities and net assets/fund balances	918,197	33	953,849	