

**EVANGELICAL CHURCH WINNING ALL
[ECWA]**

• Charity REG.No 1079457

**TRUSTEES' REPORT AND ACCOUNTS FOR
THE YEAR ENDED 31ST DECEMBER 2024**

**MOSES - BOLE & CO
CHARTERED CERTIFIED FORENSIC ACCOUNTANTS
CERTIFIED PUBLIC ACCOUNTANTS / TAX ADVISERS
& BUSINESS CHARTERED MANAGEMENT CONSULTANTS**

**EVANGELICAL CHURCH WINNING ALL
[ECWA]**

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EVANGELICAL CHURCH WINNING ALL [ECWA]

ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2024

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees:	James Gabis Olatunde Abodunrin John Ibidokun
Treasurer:	Richard Olayinka Oke
Registered Office:	26A Exning Road London E16 4NA
Chairman	Olatunde Abodunrin
Charity No	1079457
Bankers	HSBC 150 Stoke Newington High Street Stoke Newington London N16 7JP
Accountants	MOSES - B O L E & CO Chartered Certified Forensic Accountants Certified Public Accountants and Business Chartered Management Consultants 39 St Brelades Court Balmes Road London N1 5TW

EVANGELICAL CHURCH WINNING ALL

[ECWA]

The Trustees have pleasure in submitting their report and accounts for the year ended 31st December 2024. The financial statements have been prepared in accordance with the accounting policies set out on pages 7 to 8 and comply with the statement of Recommended Practice (SORP March 20015), and the applicable law.

Structure, Governance and Management

Constitution, Objectives of the Charity, Principal Activities and Organisation of work

The Charity is constituted under a Trust Deed dated February 2000 and Charity is number 1079457, on the central register of the Charity Commission of England and Wales.

The objectives of the Charity set out in the declaration of the Trust are:

- a) Advancement of the Christian faith in the United Kingdom or Abroad through Evangelism and prayers
- b) The relief of persons who are in the condition of hardship or distress or who are aged, sick or disable in the United Kingdom or Abroad.
- c) The promotion of fulfilment of such other charitable purposes beneficial to the community.

The principal activities of the charity during the year under review is the advancement of the christian religion in accordance with the teachings of the Holy Bible strictly guided by the tenants and practise of the Evangelical Christian Worship Assembly of fold, one shepard.

To achieve these objectives, the church was involved in the christian outreach programmes designed to increase Christian awareness and spread the Gospel of our Lord Jesus Christ.

Method of Appointment or Election of Trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust Deed.

Organisational Structure and Decision Making

The church is organised so that the trustees meet regularly to manage its affairs. There is a full-time Minister and no office administrator, who manage the day to day administration of the church.

Related Party Relationships

ECWA is a member of Evangelical Church of Winning All [ECWA] which has Parishes all over the world. The relationship is governed by an 'Agreement for common purposes' between the parishes and ECWA.

Development activities and achievements in the year

The Trustees are pleased to report that the Church continued to be successful spiritually by ministering to many people. The Church has improved in membership strength and is increasingly reaching out to the community. The Church have tremendous growth in Physical and Spiritual life during the year and in the advancement of Christian Faith in accordance with the doctrine set out in the Statement of Faith as contained in our Trust Deed. Family Counselling in stress and emotional challenges for Church members and the community, assist less priviledged people in the community with food, network with other Churches and voluntary faith groups in the community

Risk Policy

The Trustees have assessed the major risks to which the Charity is exposed, particularly those relating to the operations and finance and are satisfied with the risk management systems in place to mitigate any risk exposure.

Future Developments

The Church will continue to explore various ways of spreading the Gospel of Christ in an effective manner. The charity is also looking to grow in membership and continue to develop its members to make life-changing impact in society, plant more parishes and continued to focus on activities to meet the objectives of the charity.

Review of financial Position

The net incoming resources for the year amounted to -£10,355.14 (Year 2016 was £1,146.13). All these have been unrestricted reserves and no fund is allotted to restricted projects.

ECWA UK TRUSTEES' ANNUAL REPORT FOR 2024

The Trustees are pleased to present their report and financial statements for the year ended 31 December 2024. These statements have been prepared in accordance with the applicable accounting policies, the Statement of Recommended Practice (SORP FRS 102), and the relevant provisions of the Charities Act 2011.

1. Objective and activities

The primary objective of the Evangelical Church Winning All is to glorify God and advance the Christian faith in London and throughout the United Kingdom. In addition, the charity is dedicated to providing relief to individuals experiencing need or hardship within the United Kingdom and, where the Trustees consider appropriate, in other parts of the world

2. Achievement and Performance

For Evangelical Church Winning All (ECWA), London, 2024 was a remarkable year. We experienced an encouraging increase in physical attendance, alongside the continued growth of other church activities. To ensure accessibility for those unable to attend in person, Sunday services were conducted both on-site and via Zoom. All our annual programmes—including the Festival of Blessings (FESTIBLESS & Musical Concert), the ECWA Marriage and Youth Conference, and various welfare-focused events—were successfully held on the church premises.

3. Charity Programme

All our charitable projects and welfare-focused events were held. Some of our members, who are university students and long-time church members, receive periodic supplies from the church.

4. Financial Review

In 2024, all financial resources were derived from voluntary tithes and offerings of church members. The church has transitioned to exclusively receiving contributions through online payments. Most of our members can now give their tithes and offerings through online banking applications. Total income this year £36,753.65 (prior year £24,686). There is a £12,067.65 increase in our tithes and offerings, resulting in increased income.

5. Structure, Governance and Management

ECWA London is part of the wider Evangelical Church Winning All (ECWA), which has parishes worldwide. This relationship is governed by a shared Agreement that sets out common purposes between ECWA and its parishes. The governing document of ECWA London is a trust deed. The charity is overseen by four trustees, who are responsible for its day-to-day management.

Signed by one of the trustees

Signature



Print Name: Olatunde Abodunrin

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ECWA

I report on the accounts of the charity for the year ended 31st Dec 2024, which are set out below and notes to the financial statements on pages 7 to 21

Respective responsibilities of Trustees and Examiners

As the Charity's Trustees, you are responsible for the preparation of the accounts; you consider that an audit is not required for this year (under section 144(2) of the Charity Act 2011 (the 2011 act) and that an independent examination is needed. It is my responsibility to

Examine the account (under section 145 of the Act);

- Follow the procedures laid down in the General Directions given by the Charity;
- Commission (under section 145(5) (b) of the 2011 Act and
- State whether particular matters have come to my attention.

Basis of Independent Examiner's report

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes review of the accounting records kept by the Charity and a comparison of the accounts presented with those records.

It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as the Trustees concerning any such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent Examiner's Statements

In connection with the examination, no matter has come to my attention:-

1) Which give me reasonable cause to believe that in any material respect the requirements

- To keep accounting records in accordance with section 130 of the 2011 Act;
- To prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met or

2) To which, in opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached


Moses. O.E. Igumnubole, BA (HONS) FAIA, FCPA, FFA, CPFA

MOSES - BOLE & CO

CERTIFIED PROFESSIONAL PUBLIC ACCOUNTANTS / TAX ADVISERS
& BUSINESS CHARTERED MANAGEMENT CONSULTANTS

DATE: 5th November 2016.

**EVANGELICAL CHURCH WINNING ALL- [ECWA] STATEMENT
OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST DECEMBER 2024**

	Notes	Unrestricted Funds £	Restricted income Funds £	Endowment Funds £	Total Funds £	Prior year Funds £
Recommended categories by activity						
Incoming resources						
Income and endowments from:						
Donations and legacies	3	36,753.65	-	-	36,753.65	24,686
Total		36,753.65	-	-	36,753.65	24,686
Resources expended						
Expenditure on:						
Direct Cost	6	23,488.83	-	-	23,488.83	23,502
Support Cost	6	8,221.21	-	-	8,221.21	3,531
Governance Cost	5	750.00	-	-	750.00	750
Total		32,460.04	-	-	32,460.04	27,784
Net movement in funds		4,293.61	-	-	4,293.61	- 3,097
Total funds brought forward		22,641.02	-	-	22,641.02	25,738
Total funds carried forward		26,934.63	-	-	26,934.63	22,641

**EVANGELICAL CHURCH WINNING ALL- [ECWA]
BALANCE SHEET AS AT 31ST DECEMBER 2024**

	Notes	Unrestricted Funds £	Restricted income Funds £	Endowment Funds £	Total Funds £	Total Last Year £
Fixed Assets						
Tangible assets	6	470.06	-	-	470.06	1,999
Total fixed assets		470.06	-	-	470.06	1,999
Current Assets						
Debtors & Prepayments	8	4,500.00	-	-	4,508.00	-
Cash at bank and in hand	9	23,604.57	-	-	23,604.57	22,252
Total current assets		28,104.57	-	-	28,104.57	22,252
Creditors: amounts falling due within one year	7	1,640.00	-	-	1,640.00	1,610
Net current assets/(liabilities)		26,464.57	-	-	26,464.57	20,642
Total assets less current liabilities		26,934.63	-	-	26,934.63	22,641
Creditors: amounts falling due after one year	7	-	-	-	-	-
Provisions for liabilities		-	-	-	-	-
Total net assets or liabilities		26,934.63	-	-	26,934.63	22,641
Funds of the Charity						
Unrestricted funds		26,934.63	-	-	26,934.63	22,641
Revaluation reserve		-	-	-	-	-
Total funds		26,934.63	-	-	26,934.63	22,641

Signed by one or two trustees on behalf of all the trustees:

Date of approval: 18/10/2025

Signature:

Print Name:

OLATUNDE ABODUNRIN

EVANGELICAL CHURCH WINNING ALL- [ECWA]
NOTE TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2024

Note 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 note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with* the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with* the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note

Yes*

* -Tick as appropriate

No*

Please disclose:

(i) the nature of the change in accounting policy;

(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and

(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented,

3.44 FRS 102 SORP.

EVANGELICAL CHURCH WINNING ALL- [ECWA] NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31ST DECEMBER 2024

Note 2 Accounting policies

2.1 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked No or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

Recognition of income

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources; and
- 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 (5.10 to 5.12 FRS 102 SORP).

In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).

Legacies

Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

Government grants

The charity has received government grants in the reporting period

Tax reclaims on donations and gifts

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.

Contractual income and performance related grants

This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

Donated goods

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.

Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.

Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.

Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.

Donated services and facilities

Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.

Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.

Support costs

The charity has incurred expenditure on support costs.

Volunteer help

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

Income from interest, royalties and dividends

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

Income from membership subscriptions

Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies. Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.

Settlement of insurance claims

Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP) and are included as an item of other income in the SoFA.

Investment gains and losses

This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

2.2 EXPENDITURE AND LIABILITIES

Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Governance and support costs

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

Grants payable without performance conditions

Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

Redundancy cost

The charity made no redundancy payments during the reporting period.

Deferred income

No material item of deferred income has been included in the accounts.

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts

Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date

Basic financial instruments

The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS 102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS 102 SORP.

2.3 ASSETS

Tangible fixed assets for use by charity

These are capitalised if they can be used for more than one year, and cost at least

They are valued at cost.

The depreciation rates and methods used are disclosed in note 14.

Intangible fixed assets

The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 15

They are valued at cost.

Heritage assets

The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 16.

They are valued at cost.

Investments

Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments

Stocks and work in progress

Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.

Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.

Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Current asset investments

The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

They are valued at fair value except where they qualify as basic financial instruments.

POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE

**EVANGELICAL CHURCH WINNING ALL- [ECWA] NOTES TO THE
ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31ST DECEMBER 2024**

Note 3

Analysis of income

Analysis	Unrestricted	Restricted	Endowment	Total	Prior
	Funds	income	Funds	Funds	year
	£	£	£	£	£
Donations and legacies:					
Tithe and Offering	22,971.03	-	-	22,971.03	15,429
Donations and gifts	13,782.62	-	-	13,782.62	9,257
Total	36,753.65	-	-	36,753.65	24,686
 Income from investments:					
Interest income	-	-	-	-	-
Total	-	-	-	-	-
 TOTAL INCOME	36,753.65	-	-	36,753.65	24,686.23

Other information:

All income in the prior year was unrestricted.

**EVANGELICAL CHURCH WINNING ALL- [ECWA] NOTES TO THE
ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31ST DECEMBER 2024**

Note 4

Analysis of expenditure

Analysis of expenditure	Unrestricted Funds £	Restricted		Total Funds £	Prior year Funds £
		income Funds £	Endowment Funds £		
DIRECT COST					
Welfare	1,000.00	-	-	1,000.00	4,230
Gifts and Donations	3,515.00	-	-	3,515.00	348
Stipends/ Allowances/ Salaries	15,697.34	-	-	15,697.34	15,477
Smart Pension	1,440.00	-	-	1,440.00	1,440
Honourarium	300.00	-	-	300.00	380
Women Fellowship	-	-	-	-	250
PAYE & NIC	1,536.49	-	-	1,536.49	1,378
	23,488.83	-	-	23,488.83	23,502
SUPPORT COST					
Rent	4,240.00	-	-	4,240.00	2,310
Telephone	54.00	-	-	54.00	-
Insurance, Licences & Renewal	199.36	-	-	199.36	188
Depreciation	2,000.00	-	-	2,000.00	-
Advertisement/ Promotion	85.00	-	-	85.00	-
Refreshment/ Entertainment	40.00	-	-	40.00	-
Media Expenses	173.88	-	-	173.88	144
Consultancy fees	1,350.00	-	-	1,350.00	890
Repairs & Maintenance	28.97	-	-	28.97	-
Website Management Expenses	50.00	-	-	50.00	-
	8,221.21	-	-	8,221.21	3,531
TOTAL EXPENDITURE	31,710.04	-	-	31,710.04	27,034

**EVANGELICAL CHURCH WINNING ALL- [ECWA] NOTES TO THE
ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31ST DECEMBER 2024**

Note 5 Details of certain items of expenditure

5.1 Fees for examination of the accounts

GOVERNANCE COST

	This Year	Last Year
	£	£
Independent examiner's fees	250.00	250
Other fees (for example: financial advice, consultancy, accountancy services)- paid to the independent examiner	500.00	500
	750.00	750

**EVANGELICAL CHURCH WINNING ALL- [ECWA] NOTES TO THE
ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31ST DECEMBER 2024**

Note 6	Tangible fixed assets	Freehold land & buildings £	Other land & buildings £	machinery & motor vehicles £	Fixtures, fittings & equipment £	Total £
	At the beginning of the year	-	-	-	13,523.17	13,523.17
	Additions	-	-	-	470.97	470.97
	Disposals	-	-	-	-	-
	At end of the year	-	-	-	13,994.14	13,994.14

6.2 Depreciation and impairments

**Basis	Freehold Property	Nil	
	Motor Vehicle	20%	Straight Line
	Fixtures & Fittings	20%	Straight Line
	Church Equipment	20%	Straight Line
** Rate	Computer Equipment	20%	Straight Line

At beginning of the year	-	-	-	11,524.08	11,524.08
Disposals	-	-	-	-	-
Depreciation	-	-	-	2,000.00	2,000.00
At end of the year	-	-	-	13,524.08	13,524.08

6.3 Net book value

Net book value at the beginning of the Yr.	-	-	-	1,999.09	1,999.09
Net book value at the end of the year	-	-	-	470.06	470.06

**EVANGELICAL CHURCH WINNING ALL- [ECWA] NOTES TO THE
ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31ST DECEMBER 2024**

Note 7 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

7.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	£	£	£	£
Accruals and deferred income	1,640.00	1,610	-	-
Total	1,640.00	1,610	-	-

**EVANGELICAL CHURCH WINNING ALL- [ECWA] NOTES TO THE
ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31ST DECEMBER 2024**

Note 8

Debtors & Prepayments

	This Year	Last Year
	£	£
Staff Debtors	4,500.00	-
Total	4,500.00	-

**EVANGELICAL CHURCH WINNING ALL- [ECWA] NOTES TO THE
ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31ST DECEMBER 2024**

Note 9

Cash at bank and in hand

	This Year	Last Year
	£	£
Bank balance (Current)	8,604.57	22,252
Savings account	15,000.00	-
Total	23,604.57	22,252