

Charity Number 1170361

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**EVANGELICAL CHURCH WINNING ALL (ECWA) CHAPEL OF INVESTMENT, BIRMINGHAM**

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TRUSTEES REPORT AND FINANCIAL STATEMENTS

For the year ended 31st MARCH 2024

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**EVANGELICAL CHURCH WINNING ALL (ECWA)****CHAPEL OF INVESTMENT****BIRMINGHAM**

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**Statement of financial activities (including Income and Expenditure Accounts)**

For the year ended 31st March 2024

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**EVANGELICAL CHURCH WINNING ALL (ECWA)**  
**CHAPEL OF INVESTMENT**  
**BIRMINGHAM**

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LEGAL AND ADMINSTRATIVE INFORMATION

For the year ended 31st March 2024

Trustee	1 Rev Simon Ayodele Atunde 2 Dr Michaiah Akinyele Olaniyi 3 Pastor Caleb Wole Ajiboye
Management Committee	1 Rev Simon Ayodele Atunde (Minister in Charge) 2 Pastor Caleb Wole Ajiboye
Charity Number	1170361
Registered Office	23 Quarry House Close Rubery Birmingham United Kingdom B45 0HS
Accountants	D&J Accounting Solutions Kingsway House 40 Forgate Street WR1 1EE
Bankers	HSBC UK Bank plc 1 Centenary Square, Birmingham B1 1HQ United Kingdom

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**EVANGELICAL CHURCH WINNING ALL (ECWA)**  
**CHAPEL OF INVESTMENT**  
**BIRMINGHAM**

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For the year ended 31st March 2024

The trustees present their annual report and financial statements of Evangelical Church Winning All – ECWA Chapel of Investment, Birmingham for the year ended 30<sup>th</sup> March 2024. The Trustees confirm that the annual report and financial statements of the Charity comply with the charities act 2011, and the companies Act 2006. the church governing document and the provisions of the statement of Recommended Practice (SORP) “Accounting and reporting by Charities issued in April 2005.

**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

**Constitution Policies**

The objective of the charity is the advancement of the Christian faith worldwide in accordance with the doctrine set out in the statement of believe contained in the schedule 2. the trustees must use the income and may use the capital of the trust in promoting the objects

**Objectives of the charity, Principal Activities and Organisation of our work**

The Evangelical Church Winning All – ECWA, Chapel of Investment, Birmingham is a community based charity Providing a suitable Christian principle for young people and their Families. The principal activities of the church are For the year ended 31st MARCH 2024

Jesus Christ and development of the whole man, spiritually, mentally and physically

**Principal activities**

The charity’s principal activity during the year continued to be the advancement of the Christian faith in the United Kingdom and Worldwide in accordance with the doctrine set out in the statement of believe of its trust deed and the relief of poverty to those at risk within the general public

**Risk management**

The trustee have a duty to identify and review the risks to which the charity is exposed and appropriate controls are in place to provide reasonable assurance against fraud and error.

**Organization structure and decision making**

The organization of the Charity is controlled by the Trustees

**Review of activities**

During the year the Charity received a total of £32,584.45 from Church services.

The financial results from the year are shown in the annexed accounts

**Reserves policy**

It is the policy of the Trustees to work towards holding the minimum reserves necessary to enable the charity to meet its commitments for a minimum period of three months

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**EVANGELICAL CHURCH WINNING ALL (ECWA)**  
**CHAPEL OF INVESTMENT**  
**BIRMINGHAM**

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For the year ended 31st March 2024

**Trustees' Responsibilities**

Charity Law applicable to charities in England/Wales requires the Trustees to prepare financial statements for each Financial year which give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the period.

In preparing those financial statements the trustees have

- ☐ selected suitable accounting policies and applied them consistently.
- ☐ Made judgments and estimates that are reasonable and prudent.
- ☐ stated whether applicable accounting standards have been followed.
- ☐ subject to any material departures disclosed and explained in the financial statements, and
- ☐ Prepared the financial statements on a going concern basis

The trustees have overall responsibility for ensuring that the charity has an appropriate system of controls, financial and otherwise. They are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the charities Act 2011.

They are also responsible for safeguarding the assets of the charity, hence taking reasonable steps for the detection and prevention of fraud and other irregularities.

The report was approved by the trustees on ..... and signed on its behalf by

Rev Simon Atunde

Minister in Charge

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**EVANGELICAL CHURCH WINNING ALL (ECWA) CHAPEL OF INVESTMENT BIRMINGHAM**  
**ACCOUNTANTS REPORT TO THE TRUSTEES OF EVANGELICAL CHURCH WINNING ALL (ECWA)**  
**CHAPEL OF INVESTMENT, BIRMINGHAM**

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For the year ended 31st March 2024

We report on the accounts of Envangelical Church Winning All(ECWA) - Chapel of Investment, Birmingham for the year ended 30th, which is set out on pages 9 to 13

**Respective responsibilities of Trustees and Accountants**

The trustees are responsible for the preparation of the accounts

The trustees consider that an audit us not required for the year under section 144 (2) of the charities Act 2011 (the 2011 Act) and that independent examination is needed

**It is our responsibility to:**

- ☐ To follow the procedures laid down in the general directions given by the charity commission under section 145(5) (b) of the 2011 Act: and
- ☐ To state whether particular matters have come to our attention

**Basis of independent examiner's report**

Our examination was carried out in accordance with the general directions given by the charity commission. An  
For the year ended 31st MARCH 2024

presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from 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 statement**

In connection with our examination, no matter has come to our attention which gives us reasonable cause to believe that in any material respect the requirements:

- ☐ To keep accounting records in accordance with section 130 of the 2011 Charities Act, and
- ☐ To prepare accounts which accord with the accounting records and comply with the accounting requirement of the 2011 Act have not been met or
- ☐ To which, In our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached

D&J Accounting Solutions  
Kingsway House  
40 Forgate Street  
WR1 1EE

EVANGELICAL CHURCH WINNING ALL (ECWA)  
CHAPEL OF INVESTMENT  
BIRMINGHAM

For the year ended 31st March 2024

	Note	Restricted Funds 2024	Unrestricted Funds 2024	Total Funds 2024	Total Funds 2023
<b>INCOMING RESOURCES</b>					
Donations Legacies and similar incoming resources	2	0	54433	54433	32584
		0	54433	54433	32584
<b>RESOURCES EXPENDED</b>					
<b>Charitable expenditure:</b>					
Cost of activities in furtherance of the charity’s objects					
Support costs for Church Services and Activities	3	0	19962	19962	7378
Resources expended on Managing and administering the charity	4	0	3572	3572	7145
<b>TOTAL RESOURCES EXPENDED</b>	5	0	23534	23534	14523
<b>MOVEMENT IN TOTAL FUNDS FOR THE YEAR –</b>		0	30898	30898	18061
<b>TOTAL FUNDS AT 31ST MARCH 2024</b>		0	30898	30898	18061

The notes on pages 9 – 13 form part of these financial statements

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**EVANGELICAL CHURCH WINNING ALL (ECWA)**  
**CHAPEL OF INVESTMENT, BIRMINGHAM**  
**BALANCE SHEET as at 31st March 2024**

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FIXED ASSETS	Note	2023	2022
Tangible fixed assets	8	3041	235
CURRENT ASSETS			
Cash at bank and in Hand	9	102405	71507
Debtors	9	0	0
Prepayment	9	0	0
		<u>102405</u>	<u>71507</u>
Creditors – Amount Falling due within one year	10		
NET CURRENT ASSETS		<u>102405</u>	<u>71507</u>
NET ASSETS	12	<u><u>105446</u></u>	<u><u>71742</u></u>
CHARITY FUNDS			
Restricted Funds	11	0	0
Unrestricted funds	11	<u>102405</u>	<u>71507</u>
		<u><u>102405</u></u>	<u><u>71507</u></u>

**The financial statements were approved by the trustees on the** .....  
**and were signed on their behalf by:**

The notes on pages 9 – 13 form part of these financial statements



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**EVANGELICAL CHURCH WINNING ALL (ECWA)**  
**CHAPEL OF INVESTMENT, BIRMINGHAM**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the year ended 31st March 2024**

## **1 ACCOUNTING POLICIES**

### **1.1 Basis of preparation of Financial statements**

The financial statements have been prepared under the historical cost convention, and in accordance with the financial Reporting Standard for Smaller entities (Effective April 2008). The financial statements have been prepared in accordance with the statement of Recommended Practice (SORP 2005). "Accounting and Reporting by Charities ACT 2011"

### **1.2 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purpose

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors which have been raised by the charity for particular purpose. The cost of raising and Administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to financial statements.

### **1.3 Incoming resources**

All incoming resources are included in the statement of Financial Activities when the charity is Legally entitled to the For the income and amount can be quantified with reasonable accuracy.

Gifts in kind donated for distribution are included at the valuation and recognized as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the charity where this can be quantified and a third party is bearing the cost. No amounts are included in this financial statements for services donated by volunteers

Intangible income, which comprises donated services, is included in income valuation which is an estimate of the financial cost borne by the donor where such a cost is quantifiable and measurable. No income is recognised where there is no financial cost borne by a third party. Income tax recoverable in relation to donations received under gift aid or deeds of covenant is recognised at the time of the donation.

### **1.4 Resources Expended**

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on basis consistent with use of the resources.

Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charity activities. Support costs are those costs incurred directly in support of the expenditure on the objects of the charity.

Management and administration cost are those incurred in connection with administration of charity and compliance with constitutional and Statutory requirements

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**EVANGELICAL CHURCH WINNING ALL (ECWA)****CHAPEL OF INVESTMENT, BIRMINGHAM****NOTES TO THE FINANCIAL STATEMENTS****For the year ended 31st March 2024****1.5 Cash flow**

The financial statements do not include a cash flows statement because the charity as a small reporting entity is exempt from the requirement to prepare such statement under the Financial reporting Standard for smaller entities (effective April 2008)

**1.6 Tangible fixed assets and depreciation**

Tangible fixed assets are stated as cost less depreciation. Depreciation is provided at the rates calculated to write off the cost of fixed asset less their estimated residual value over their expected useful lives on the following basis

Motor Vehicle	-	25% Straight Line
Furnitures and Fixtures	-	25% Straight Line
Church Equipment	-	25% Straight Line

**2 DONATIONS, LEGACIES AND SIMILAR INCOMING RESOURCES**

	<b>Restricted Funds</b>	<b>Unrestricted Funds</b>	<b>Total Funds</b>	<b>Total Funds</b>
	<b>2024</b>	<b>2024</b>	<b>2024</b>	<b>2023</b>
Church services	0	46147	46147	32584
Grants	0	8286	8286	5370
	<u>0</u>	<u>54433</u>	<u>54433</u>	<u>37954</u>

**3 SUPPORT COSTS FOR CHURCH SERVICES AND CHARITABLE ACTIVITIES**

	<b>Restricted Funds</b>	<b>Unrestricted Funds</b>	<b>Total Funds</b>	<b>Total Funds</b>
	<b>2024</b>	<b>2024</b>	<b>2024</b>	<b>2023</b>
Honorarium	0	0	0	152
Property Rent	0	1870	1870	1724
Entertainment	0	186	186	1669
Evangelism	0	0	0	0
Sunday School Manual	0	0	0	0
Pastor Allowance	0	0	0	0
Choir Running Expenses	0	0	0	0
Toiletries and First Aid	0	0	0	0
Retreat and Conferences	0	0	0	0
Travel and Subsistence	0	3308	3308	450
Postages	0	0	0	0
Hotel & Accommodation	0	600	600	0
Welfare Expenses	0	13998	13998	3383
Printing & Stationary	0	0	0	0
Advertisement	0	0	0	0
Total	<u>0</u>	<u>19962</u>	<u>19962</u>	<u>7378</u>

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**EVANGELICAL CHURCH WINNING ALL (ECWA)****CHAPEL OF INVESTMENT, BIRMINGHAM****NOTES TO THE FINANCIAL STATEMENTS****For the year ended 31st March 2024****4 Resources expended on managing and administering the charity**

	Restricted Funds	Unrestricted Funds	Total Funds	Total Funds
	2024	2024	2024	2023
	£	£	£	£
Repairs	0	0	0	0
Audit & Accountancy Fees	0	1680	1680	1700
Professional Fees	0	0	0	535
Bank Charges	0	60	60	63
Telephone & Fax	0	0	0	0
Depreciation – Motor	0	779	779	353
Depreciation – Office Equipment	0	0	0	0
Depreciation – Fixtures & Fittings	0	1053	1053	118
	0	3572	3572	2768

**For 1 ANALYSIS OF RESOURCES EXPENDED BY EXPENDITURE TYPE**

	Other Costs	Total	Total
	2024	2024	2023
	£	£	£
Wages and salaries	0	0	0
Support costs for church services and charitable activities	19962	19962	7378
Resources expended on managing and administering the charity	3572	3572	2768
		0	0
Total Resources Expended	23534	23534	10147

**6 NET INCOMING RESOURCES (RESOURCES EXPENDED)**

	Total	Total
	2024	2023
	£	£
This is stated after charging Depreciation of tangible fixed assets owned	0	0
Audit & Accountancy Fees	1680	1700
Professional Fees	0	535
	1680	2235

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**EVANGELICAL CHURCH WINNING ALL (ECWA)****CHAPEL OF INVESTMENT, BIRMINGHAM****NOTES TO THE FINANCIAL STATEMENTS****For the year ended 31st March 2024**

During the year no trustee received any Remuneration (2024 - £Nil)

During the year no trustee received any Benefit in kind (2024 - £Nil)

During the year no trustee received any reimbursement of expenses (2024 - £Nil)

**7 STAFF COSTS AND NUMBERS**

Staff costs were as follows

	2024	2023
	£	£
Wages and salaries	0	0

The average monthly number of employees during the year was as follows

	2024	2023
	£	£
Administrative	0	0

No employee received remuneration amounting to more than £50000 in either year

**For | TANGIBLE FIXED ASSETS**

	Motor Vehicles	Equipment	Fixtures & Fitting	Total
	£	£	£	£
Cost	0	0	0	0
At 1st April 2023	0	0	0	0
Addition in year	0	353	0	353
At 30th March 2024	0	3741	0	3741
	0	4094	0	4094
Depreciation				
At 1st April 2023	0	0	0	0
Addition in year	0	118	0	118
At 30th March 2024	0	935.25	0	935.3
	0	1053.25	0	1053
Net Book Value				
At 1st April 2023	0	0	0	0
At 30th March 2024	0	235	0	235

**9 DEBTORS**

	2024	2023
	£	£
Due within one year	0	0
Cash in hand and at bank	102405.48	71507
Debtors	0	0
Prepayments		
	102405.48	71507

**EVANGELICAL CHURCH WINNING ALL (ECWA)**  
**CHAPEL OF INVESTMENT, BIRMINGHAM**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the year ended 31st March 2024**

**10 Creditors**

	2024	2023
	£	£
Amount falling due within one year	0	0
Bank Loan and overdrafts	0	0
Accruals	0	0
Tax & National Insurance Contribution	0	0
	<u>0</u>	<u>0</u>

**11 Statement of Funds**

	Brought Forward	Incoming Resources	Resources Expended	Carried Forward
	£	£	£	£
Unrestricted Funds				
General Funds	71507	54433	23534	102405
General Funds 1	0	0	0	0
Subtotal	71507	54433	23534	102405
For t RESTRICTED FUNDS				
Restricted funds	0	0	0	0
	71507	54433	23534	102405
SUMMARY OF FUNDS				
	£	£	£	£
General Funds	71507	54433	23534	102405
Restricted Funds	0	0	0	0
Total Funds	<u>71507</u>	<u>54433</u>	<u>23534</u>	<u>102405</u>

**12 ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Restricted Funds	Unrestricted Funds	Total	Funds	Total	Funds
	2023	2023		2023		2022
	£	£		£		£
Tangible Fixed Assets	0	3041		3041		0
Debtors due after more than 1 year	0	0		0		0
Current assets	0	102405		102405		71507
Creditors dues within one year	0	0		0		0
Total	<u>0</u>	<u>105446</u>		<u>105446</u>		<u>71507</u>

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**EVANGELICAL CHURCH WINNING ALL (ECWA)**  
**CHAPEL OF INVESTMENT, BIRMINGHAM**

Income and Expenditure statement  
For the year ended 31<sup>st</sup> March 2024

	2024		2023	
	£	£	£	£
<b><u>INCOME</u></b>				
Tithes	40365.49		17533	
Offering	5781.55		14881.45	
Thanksgiving	0		0	
Other income (Women Fellowship)	0		150	
Gift Aid	<u>8285.59</u>		<u>5369.63</u>	
		54433		37934
<b>LESS: EXPENDITURE</b>				
Wages & Salaries	0		0	
National Insurance Contributions	0		0	
Property rent and rate	1870		1724	
Sunday School Manual	0		0	
Printing & stationery	0		0	
Hotel & Accommodation	0		0	
Honorarium	0		152.49	
Evangelism	0		0	
Entertainment	186		1669	
Pastor's allowance	0		0	
Retreat and conference	0		0	
Events – New year dinner & Funday)	0		0	
Welfare Expenses	13998		3383	
Postages	0		0	
IT Software and Consumables	779.44		352.68	
Toiletries and first aid	0		0	
Travel and Subsistence	3308		450	
Telephone & Fax	0		0	
General Expenses - Birmingham City Miss	600		0	
Advertisement	0		0	
Professional Fees	0		535	
Audit & Accountancy fees	1680		1700	
Repairs	0		0	
Bank charges	60		63.2	
Depreciation – Motor Vehicles	0		0	
Depreciation – Equipment	1053		117.5	
Depreciation – Fixture and fittings	<u>0</u>		<u>0</u>	
<b>TOTAL EXPENDITURE</b>		<u>23534</u>		<u>10147</u>
<b>NET INCOME FOR THE YEAR</b>		<u><u>30898</u></u>		<u><u>27787</u></u>