

Charity Number

1170361

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

TRUSTEES REPORT AND FINANCIAL STATEMENTS

For the year ended 31st MARCH 2023

EVANGELICAL CHURCH WINNING ALL (ECWA)
CHAPEL OF INVESTMENT
BIRMINGHAM

Statement of financial activities (including Income and Expenditure Accounts)

For the year ended 31st March 2023

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EVANGELICAL CHURCH WINNING ALL (ECWA)
CHAPEL OF INVESTMENT
BIRMINGHAM

LEGAL AND ADMINSTRATIVE INFORMATION

For the year ended 31st March 2023

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
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Registered Office	23 Quarry House Close Rubery Birmingham United Kingdom B45 0HS
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Accountants	D&J Accounting Solutions 14 Buttermere drive Worcester WR4 9HX
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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

For the year ended 31st March 2023

The trustees present their annual report and financial statements of Evangelical Church Winning All – ECWA Chapel of Investment, Birmingham for the year ended 30th March 2023. 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 2023
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

EVANGELICAL CHURCH WINNING ALL (ECWA)
CHAPEL OF INVESTMENT
BIRMINGHAM

For the year ended 31st March 2023

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

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

For the year ended 31st March 2023

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 2023

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
14 Buttermere drive
Worcester
WR4 9HX

EVANGELICAL CHURCH WINNING ALL (ECWA)
CHAPEL OF INVESTMENT
BIRMINGHAM

For the year ended 31st March 2023

	Note	Restricted Funds 2023	Unrestricted Funds 2023	Total Funds 2023	Total Funds 2022
INCOMING RESOURCES					
Donations Legacies and similar incoming resource:	2	0	37954	37954	21581
		0	37954	37954	21581
RESOURCES EXPENDED					
Charitable expenditure:					
Cost of activities in furtherance of the charity's objects					
Support costs for Church Services and Activities	3	0	7378	7378	6792
Resources expended on Managing and administering	4	0	2651	2651	5302
TOTAL RESOURCES EXPENDED	5	0	10029	10029	12094
MOVEMENT IN TOTAL FUNDS FOR THE YEAR –					
		0	27925	27925	9487
TOTAL FUNDS AT 31ST MARCH 2023		0	27925	27925	9487

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

EVANGELICAL CHURCH WINNING ALL (ECWA)
CHAPEL OF INVESTMENT, BIRMINGHAM
BALANCE SHEET as at 31st March 2023

FIXED ASSETS	Note	2023	2022
Tangible fixed assets	8	353	470
CURRENT ASSETS			
Cash at bank and in Hand	9	71507	43582
Debtors	9	0	0
Prepayment	9	0	0
		<u>71507</u>	<u>43582</u>
Creditors – Amount Falling due within one year	10		
NET CURRENT ASSETS		<u>71507</u>	<u>43582</u>
NET ASSETS	12	<u><u>71860</u></u>	<u><u>44052</u></u>
CHARITY FUNDS			
Restricted Funds	11	0	0
Unrestricted funds	11	<u>71507</u>	<u>43582</u>
		<u><u>71507</u></u>	<u><u>43582</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

EVANGELICAL CHURCH WINNING ALL (ECWA)
CHAPEL OF INVESTMENT, BIRMINGHAM
NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31st March 2023

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

EVANGELICAL CHURCH WINNING ALL (ECWA)**CHAPEL OF INVESTMENT, BIRMINGHAM****NOTES TO THE FINANCIAL STATEMENTS****For the year ended 31st March 2023****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

	Restricted Funds	Unrestricted Funds	Total Funds	Total Funds
	2023	2023	2023	2022
Church services	0	32584	32584	21581
Grants	0	5370	5370	4831
	<u>0</u>	<u>37954</u>	<u>37954</u>	<u>26412</u>

3 SUPPORT COSTS FOR CHURCH SERVICES AND CHARITABLE ACTIVITIES

	Restricted Funds	Unrestricted Funds	Total Funds	Total Funds
	2023	2023	2023	2022
Honorarium	0	152	152	550
Property Rent	0	1724	1724	0
Entertainment	0	1669	1669	1042
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	450	450	0
Postages	0	0	0	0
Hotel & Accommodation	0	0	0	0
Welfare Expenses	0	3383	3383	5200
Printing & Stationary	0	0	0	0
Advertisement	0	0	0	0
Total	<u>0</u>	<u>7378</u>	<u>7378</u>	<u>6792</u>

EVANGELICAL CHURCH WINNING ALL (ECWA)**CHAPEL OF INVESTMENT, BIRMINGHAM****NOTES TO THE FINANCIAL STATEMENTS****For the year ended 31st March 2023****4 Resources expended on managing and administering the charity**

	Restricted Funds	Unrestricted Funds	Total Funds	Total Funds
	2023	2023	2023	2022
	£	£	£	£
Repairs	0	0	0	0
Audit & Accountancy Fees	0	1700	1700	1300
Professional Fees	0	535	535	0
Bank Charges	0	63	63	15
Telephone & Fax	0	0	0	0
Depreciation – Motor	0	353	353	183
Depreciation – Office Equipment	0	0	0	0
Depreciation – Fixtures & Fittings	0	0	0	0
	0	2651	2651	1498

For 4 ANALYSIS OF RESOURCES EXPENDED BY EXPENDITURE TYPE

	Other Costs	Total	Total
	2023	2023	2022
	£	£	£
Wages and salaries	0	0	0
Support costs for church services and charitable activities	7378	7378	6792
Resources expended on managing and administering the charity	2651	2651	1498
		0	0
Total Resources Expended	10029	10029	8290

6 NET INCOMING RESOURCES (RESOURCES EXPENDED)

	Total	Total
	2023	2022
	£	£
This is stated after charging Depreciation of tangible fixed assets owned b	0	0
Audit & Accountancy Fees	1700	1300
Professional Fees	535	0
	2235	1300

EVANGELICAL CHURCH WINNING ALL (ECWA)**CHAPEL OF INVESTMENT, BIRMINGHAM****NOTES TO THE FINANCIAL STATEMENTS****For the year ended 31st March 2023**

During the year no trustee received any Remuneration (2023 - £Nil)

During the year no trustee received any Benefit in kind (2023 - £Nil)

During the year no trustee received any reimbursement of expenses (2023 - £Nil)

7 STAFF COSTS AND NUMBERS

Staff costs were as follows	2023	2022
	£	£
Wages and salaries	0	0

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

	2023	2022
	£	£
Administrative	0	0

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

For 1 TANGIBLE FIXED ASSETS

	Motor Vehicles	Equipment	Fixtures & Fittings	Total
	£	£	£	£
Cost	0	0	0	0
At 1st April 2022	0	0	0	0
Addition in year	0	470	0	470
At 30th March 2023	0	0	0	0
	0	470	0	470
Depreciation				
At 1st April 2022	0	0	0	0
Addition in year	0	0	0	0
At 30th March 2023	0	117.5	0	117.5
	0	117.5	0	117.5
Net Book Value				
At 1st April 2022	0	0	0	0
At 30th March 2023	0	470	0	470

9 DEBTORS

	2023	2022
	£	£
Due within one year	0	0
Cash in hand and at bank	71507.15	43582
Debtors	0	0
Prepayments		
	71507.15	43582

EVANGELICAL CHURCH WINNING ALL (ECWA)
CHAPEL OF INVESTMENT, BIRMINGHAM
NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31st March 2023

10 Creditors

	2023	2022
	£	£
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	43582	37954	10029	71507
General Funds 1	0	0	0	0
Subtotal	43582	37954	10029	71507
For the year ended 31st March 2023				
RESTRICTED FUNDS				
Restricted funds	0	0	0	0
	43582	37954	10029	71507
SUMMARY OF FUNDS				
	£	£	£	£
General Funds	43582	37954	10029	71507
Restricted Funds	0	0	0	0
Total Funds	<u>43582</u>	<u>37954</u>	<u>10029</u>	<u>71507</u>

12 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Restricted Funds	Unrestricted Funds	Total	Funds	Total	Funds
	2023	2023		2023		2022
	£	£		£		£
Tangible Fixed Assets	0	353		353		0
Debtors due after more than 1 year	0	0		0		0
Current assets	0	71507		71507		43582
Creditors dues within one year	0	0		0		0
Total	<u>0</u>	<u>71859</u>		<u>71859</u>		<u>43582</u>

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

Income and Expenditure statement
For the year ended 31st March 2021

	£	£	£	£
<u>INCOME</u>				
Tithes	17533		15486.3	
Offering	14881.45		5995	
Thanksgiving	0		100	
Other income (Women Fellowship)	150		0	
Gift Aid	<u>5369.63</u>		<u>4830.53</u>	
		37934		26412
LESS: EXPENDITURE				
Wages & Salaries	0		0	
National Insurance Contributions	0		0	
Property rent and rate	1724		0	
Sunday School Manual	0		0	
Printing & stationery	0		0	
Hotel & Accommodation	0		0	
Honorarium	152.49		550	
Evangelism	0		0	
Entertainment	1669		1042.38	
Pastor's allowance	0		0	
Retreat and conference	0		0	
Events – New year dinner & Funday)	0		0	
Welfare Expenses	3383		5200	
Postages	0		0	
Zoom	352.68		183	
Toiletries and first aid	0		0	
Travel and Subsistence	450		0	
Telephone & Fax	0		0	
General Expense	0		0	
Advertisement	0		0	
Professional Fees	535		0	
Audit & Accountancy fees	1700		1300	
Repairs	0		0	
Bank charges	63.2		15.4	
Depreciation – Motor Vehicles	0		0	
Depreciation – Equipment	117.5		0	
Depreciation – Fixture and fittings	<u>0</u>		<u>0</u>	
TOTAL EXPENDITURE		<u>10147</u>		<u>8291</u>
NET INCOME FOR THE YEAR		<u><u>27787</u></u>		<u><u>18121</u></u>