Charity Number 1170361

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

TRUSTEES REPORT AND FINANCIAL STATEMENTS

For the year ended 31st MARCH 2026

EVANGELICAL CHURCH WINNING ALL (ECWA)
CHAPEL OF INVESTMENT
BIRMINGHAM

Statement of financial activities (including Income and Expenditure Accounts)
For the year ended 31st March 2026

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EVANGELICAL CHURCH WINNING ALL (ECWA)
CHAPEL OF INVESTMENT
BIRMINGHAM

LEGAL AND ADMINSTRATIVE INFORMATION
For the year ended 31st March 2026

Trustee	1 Rev Simon Ayodele Atunde 2 Dr Shimon Ayolola Atunde 3 Pastor Oluwole Caleb 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

EVANGELICAL CHURCH WINNING ALL (ECWA)
CHAPEL OF INVESTMENT
BIRMINGHAM

For the year ended 31st March 2026

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 2026. 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's 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 with 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 schedule 2. The trustees must use the income and may use the capital of the trust in promoting its objectives.

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 strong Christian foundation for young people and their families. The principal aim of the church are to promote the teachings of Jesus Christ and support the holistic development of individuals - spiritualy, mentally and physically.

Principal activities

The charity's main 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 its trust deed. The charity also supports the relief of poverty among vulnerable groups in the general public.

Risk management

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

Organization structure and decision making

The charity is managed and governed by the trustees, who are responsible for strategic direction and decision-making.

Review of activities

During the year the Charity received a total of £145,287.07 from Church services.
The financial results for the year are presented in the annexed accounts.

Reserves policy

It is the policy of the Trustees to maintain a minimun level of reserves to ensure the charity can meet its commitments for at least three months.

EVANGELICAL CHURCH WINNING ALL (ECWA)
CHAPEL OF INVESTMENT
BIRMINGHAM

For the year ended 31st March 2026

Trustees' Responsibilities

Charity Law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year that give a true and fair view of the state of affairs of the charity and of its income and expenditure for that period.

In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and apply them consistently;
- Made judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis

The trustees are responsible for ensure that the charity maintains proper accounting records that 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.
comply with the charities Act 2011.

They are also responsible for safeguarding the assets of the charity and for taking reasonable steps to detect and and prevent 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

For the year ended 31st March 2026

We report on the accounts of Evangelical Church Winning All (ECWA) - Chapel of Investment, Birmingham for the year ended 31 March 2026, which are set out on pages 9 to 13.

Respective Responsibilities of Trustees and Accountants

The trustees are responsible for the preparation of the accounts in accordance with applicable law and the charity's governing document.

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

Our responsibility is 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
- State whether any matters have come to our attention which require reporting.

Basis of Independent Examiner's report

Our examination was conducted in accordance with the general directions given by the Charity Commission.

An independent examination involves a 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 the trustees concerning any such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, we do not express an audit opinion on the accounts.

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 are consistent with the accounting records and comply with the applicable 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 2026

	Note	Restricted Funds 2026	Unrestricted Funds 2026	Total Funds 2026
INCOMING RESOURCES				
Donations Legacies and similar incoming resources	2	10950	134337	145287
		10950	134337	145287
RESOURCES EXPENDED				
Charitable expenditure:				
Cost of activities in furtherance of the charity's objects				
Support costs for Church Services and Activities	3	10950	44837	44837
Resources expended on Managing and administering the charity	4	0	22304	22304
TOTAL RESOURCES EXPENDED	5	10950	67141	67141
MOVEMENT IN TOTAL FUNDS FOR THE YEAR – NET INCOME/(EXPENDITURE) FOR THE YEAR		0	67196	78146
TOTAL FUNDS AT 31ST MARCH 2026 (Note 12 & Balance Sheet)		0	310988	310988
	12	0	310988	310988

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 2026

FIXED ASSETS	Note		**2026**		**2025**
Tangible fixed assets	8		571669.00		567692.00
CURRENT ASSETS					
Cash at bank and in Hand	9	3929.06		8581.00	
Debtors	9	0.00		0.00	
Prepayment	9	0.00		0.00	
NET CURRENT ASSETS			3929.06		8581.00
CREDITORS					
Amount falling due after more than one year	10		264610.07		343431.00
NET ASSETS	12		310987.99		232842.00
CHARITY FUNDS					
Restricted Funds	11		0.00		0.00
Unrestricted funds	11		310987.99		232841.00
			310987.99		232841.00

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 2026

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 applicable in the UK and Republic of Ireland (FRS 102) and the Charites SORP (FRS 102) (Second Edition - effective 1 January 2019), as issued by the Charity Commission.

1.2 Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the charity's general objectives and are not designated for other specific purposes

Restricted funds are to be used in accordance with specific restrictions imposed by donors. The cost of raising and administering such funds is charged against the specific fund. The purpose and use of each restricted fund is explained in the notes to the financial statements.

1.3 Incoming resources

All income is recognised when the charity has entitlement to the funds, the amount can be measured reliably, and it is probable the income will be received.

Gifts in kind are recognised when distributed or sold. Donated facilities and services are recognised where the benefit can be reliably measured and where a third party bears the cost.
No income is recognised for volunteer time.
Gift Aid and other tax recoverable donations are recognised when receivable.

1.4 Resources Expended

Expenditure is recognised on an accruals basis and allocated to activities where possible. Support and administrative costs are apportioned based on usage.
Fundraising costs relate to seeking voluntary income.
Management and governance costs relate to compliance with statutory requirements.

EVANGELICAL CHURCH WINNING ALL (ECWA)
CHAPEL OF INVESTMENT, BIRMINGHAM
NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31st March 2026

1.5 Cash flow

The financial statements do not include a cash flow 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 charged to write off the cost of fixed assets, less any estimated residual value, over their expected useful lives as follows:

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

Depreciation of Buildings

Buildings are held at historical cost. In line with the Charity SORP (FRS 102), no depreciation is charged on the building acquired during the year, as it is considered to have a long useful economic life and is primarily used for charitable purposes. The trustees believe the residual value will not materially differ from cost.
Depreciation will be reviewed annually, and applied when deemed material and appropriate.

2 DONATIONS, LEGACIES AND SIMILAR INCOMING RESOURCES

	Restricted Funds 2026	Unrestricted Funds 2026	Total Funds 2026	Total Funds 2025
Church services	0	134337	134337	72337
Grants	10950	0	10950	94267
	10950	**134337**	**145287**	**166604**

3 SUPPORT COSTS FOR CHURCH SERVICES AND CHARITABLE ACTIVITIES

	Restricted Funds 2026	Unrestricted Funds 2026	Total Funds 2026	Total Funds 2025
Honorarium	0.00	100.00	100.00	0.00
Property Rent	0.00	1260.00	1260.00	2560.00
Entertainment	0.00	0.00	0.00	0.00
Evangelism	0.00	0.00	0.00	0.00
Worship expense	0.00	210.00	210.00	0.00
Youth Ministry Expenses	0.00	702.53	702.53	0.00
Sunday School Resources	0.00	100.00	100.00	0.00
General Administration Expenses	0.00	0.00	0.00	1856.00
Toiletries and First Aid	0.00	150.00	150.00	0.00
Travel and Subsistence	0.00	2833.91	2833.91	622.00
Postages	0.00	0.00	0.00	0.00
General Expenses - Birmingham City	0.00	0.00	0.00	600.00
Welfare support - Charitable Activitie	0.00	38004.28	38004.28	12493.00
Printing & Stationary	0.00	0.00	0.00	0.00
Advertisement	0.00	1476.60	1476.60	0.00
Total	**0.00**	**44837.32**	**44837.32**	**18131.00**

4 Resources expended on managing and administering the charity

	Restricted Funds 2026 £	Unrestricted Funds 2026 £	Total Funds 2026 £	Total Funds 2025 £
Repairs & Maintenance	0.00	2573.68	2573.68	0.00
Audit & Accountancy Fees	0.00	2620.00	2620.00	2400.00
Professional & Legal Fees	0.00	0.00	0.00	7246.00
Bank Charges	0.00	323.60	323.60	101.00
Telephone & Internet	0.00	634.00	634.00	0.00
IT & Software	0.00	199.08	199.08	575.00
Loan & Mortgage Fees	0.00	3720.00	3720.00	7991.00
Depreciation of Tangible Fixed Assets	0.00	2480.87	2480.87	1161.85
Cleaning Expenses	0.00	860.00	860.00	0.00
Insurance	0.00	3478.03	3478.03	1727.00
Security & Alarm Monitoring	0.00	1426.86	1426.86	0.00
Utilities	0.00	3987.39	3987.39	0.00
Total	0.00	22303.51	22303.51	21201.85

5 ANALYSIS OF RESOURCES EXPENDED BY EXPENDITURE TYPE

	Other Costs 2026 £	Total 2026 £	Total 2025 £
Wages and salaries	0	0	0
Support costs for church services and charitable activities	44837	44837	18131
Resources expended on managing and administering the charity	22304	22304	21202
Total Resources Expended	67141	67141	39333

6 NET INCOMING RESOURCES (RESOURCES EXPENDED)

	Total 2026 £	Total 2025 £
This is stated after charging Depreciation of tangible fixed assets owned	0	0
Audit & Accountancy Fees	2620	2400
Professional Fees	0	7246
	2620	9646

During the year no trustee received any Remuneration (2026 - £Nil)
During the year no trustee received any Benefit in kind (2026 - £Nil)
During the year no trustee received any reimbursement of expenses (2026 - £Nil)

7 STAFF COSTS AND NUMBERS

Staff costs were as follows	2026	2025
	£	£
Wages and salaries	0	0

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

	2026	2025
Administrative	0	0

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

TANGIBLE FIXED ASSETS

	Buildings	Equipment	Fixtures & Fittings	Total
	£	£	£	£
Cost				
At 1st April 2025	564285.00	4974.00	0.00	569259.00
Addition in year	0.00	2299.00	4159.00	6458.00
At 31st March 2026	564285.00	7273.00	4159.00	575717.00
Depreciation	0.00	0.00	0.00	0.00
At 1st April 2025	0.00	1567.00	0.00	1567.00
Addition in year	0.00	1795.00	686.00	2481.00
At 31st March 2026	0.00	3362.00	686.00	4048.00
Net Book Value				
At 1st April 2025	564285.00	3407.00	0.00	567692.00
At 31st March 2026	564285.00	3911.00	3473.00	571669.00

9 Current Asset

	2026	2025
	£	£
Due within one year		
Cash in hand and at bank	3929.06	8581.00
Debtors	0.00	0.00
Prepayments	0.00	0.00
Total	**3929.06**	**8581.00**

10 CREDITORS

	2026	2025
	£	£
Mortgage Payable	264610	343431
Total Creditors > 1 Year	**264610**	**343431**

11 STATEMENT OF FUNDS

	Brought Forward	Incoming Resources	Resources Expended	Carried Forward
Unrestricted Funds	£	£	£	£
General Funds	232841.00	134337.00	56191.00	310987.00
Subtotal	232841.00	134337.00	56191.00	310987.00
RESTRICTED FUNDS				
Restricted funds	0.00	10950.00	10950.00	0.00
	0.00	10950.00	10950.00	0.00

SUMMARY OF FUNDS

	£	£	£	£
General Funds	232841.00	134337.00	56191.00	310987.00
Restricted Funds	0.00	10950.00	10950.00	0.00
Total Funds	232841.00	145287.00	67141.00	310987.00

12 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Restricted Funds 2026	Unrestricted Funds 2026	Total Funds 2026	Total Funds 2025
	£	£	£	£
Tangible Fixed Assets	0.00	571669.00	571669.00	0.00
Debtors due after more than 1year				
Current assets	0.00	3929.06	3929.06	232841.00
Creditors dues after more than on	0.00	264610.07	264610.07	0.00
Total	0.00	310987.99	310987.99	232841.00

EVANGELICAL CHURCH WINNING ALL (ECWA)
CHAPEL OF INVESTMENT, BIRMINGHAM
Income amd Expenditure statement
For the year ended 31st March 2026

	2026		2025	
	£	£	£	£
INCOME				
Tithes	55923.35		40958.07	
Offering	14718.18		15456.01	
Thanksgiving	14195.68		4756.00	
Men Fellowship	320.00		0.00	
Women Fellowship	1014.00		0.00	
Restricted Income - Building fund	10950.00		94267.00	
Gift Aid	48165.86		10966.44	
		145287.07		**166403.52**
LESS: EXPENDITURE				
Utilities: Gas & Electricity	3987.39		0.00	
Cleaning Expenses	860.00		0.00	
Property rent and rate	1260.00		2560.00	
Insurance	3478.03		1726.94	
General Admin Expenses	0.00		1856.29	
Sunday School Manual	100.00		0.00	
Printing & stationery	0.00		0.00	
Security & Alarm Monitoring	1426.86		0.00	
Honorarium	100.00		0.00	
Evangelism	0.00		0.00	
Entertainment	0.00		0.00	
Worship Expenses	210.00		0.00	
Retreat and conference	0.00		0.00	
Youth Ministry Expenses	702.53		0.00	
Welfare Expenses	37904.28		12492.76	
Kitchen & Catering Expenses	100.00		0.00	
IT & Software Costs	199.08		575.04	
Toiletries and first aid	150.00		0.00	
Travel and Subsistence	2833.91		570.00	
Telephone & Internet	634.00		0.00	
General Expenses - Birmingham City Miss	0.00		600.00	
Advertising / Promotion	1476.60		51.64	
Legal & Professional Fees	0.00		3900.00	
Audit & Accountancy fees	2620.00		2400.00	
Repairs & Maintenance	2573.68		0.00	
Bank charges	323.60		101.10	
Loan & Mortgage fees	3720.00		7991.00	
Depreciation Expense	2480.87		0.00	
TOTAL EXPENDITURE		**67140.83**		**34824.77**
NET INCOME FOR THE YEAR		**78146.24**		**131578.75**