Evangelical Church Of Yahweh

Charity No. 801777

Trustees' Report and Unaudited Accounts

For the year ended 31 December 2025

B M Cooper & Co. Limited
Chartered Certified Accountants
88 Wood Lane
Dagenham
Essex
RM9 5SL

Evangelical Church Of Yahweh
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The Trustees present their report with the unaudited financial statements of the charity for the year ended 31 December 2025.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 801777

Principal Office
2 Stormont Road
Battersea
London
SW11 5EN

Trustees
The following Trustees served during the year:
Joshua Olabayo
Mary Kayode
Michael Olafioye

Accountants
B M Cooper & Co. Limited
88 Wood Lane
Dagenham
Essex
RM9 5SL

OBJECTIVES AND ACTIVITIES
The charity's objects is the advancement of Christian religion.
The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

FINANCIAL REVIEW
The total incoming resources for the year amounted to £44,217 (2024 - £44,371) and the total resources expended amounted to £52,492 (2024 - £57,611), leaving a deficit for the year of £8,275 (2024 - £13,240 deficit), all of which was attributable to general reserves. The balance of funds as at 31st December 2025 was £157,510 (2024 - £165.785).

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month’s expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity’s current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

STRUCTURE, GOVERNANCE AND MANAGEMENT
A. Constitution; The church was established by a constitution adopted on 16th July 1989 and is also registered with the Charity Commission with charity registration number 801777.

B. Method of Appointment and Election of Trustees; The management of the church is the responsibility of the Trustees who are co-opted under the terms of the governing documents of the church. The affairs of the Charity are currently directed by three trustees.
C. Policies Adopted for the Induction and Training of Trustees; Trustees are educated and trained in relation to their legal obligations under the charity law. The Trustees are also updated in relation to the decision making processes and current financial performance of the charity.
D. Organisational Structure and Decision Making; The Church is organised such that the day to day running of the church has been delegated to the Pastor and a member of the trustees is also responsible for day to day finance and administrative operations of the charity. The Trustees determine the strategic direction of the charity and are consulted on all matters that are material. Trustees meet formally as and when required to review the church's operations.
E. Risk Management; The Trustees have assessed the major risks to which the church is exposed, in particular to those related to the operations and finances of the church and are satisfied that systems are in place to mitigate exposure to major risks.

Statement of trustees' responsibilities in relation to the financial statements
The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the charity's trustees

.....
Joshua Olabayo
Trustee
03 October 2026

Independent Examiner's Report to the trustees of Evangelical Church Of Yahweh

I report to the trustees on my examination of the accounts of Evangelical Church Of Yahweh for the year ended 31 December 2025 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011('the Act'). The trustees consider that an audit is not required for this year under the Charities Act 2011, s.144(2) (the 2011 Act) and that an independent examination is needed.

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in, any material respect:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the accounts do not accord with those records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

.....

Mr. B. M. Kalejaiye FCCA
ACCA
B M Cooper & Co. Limited
88 Wood Lane
Dagenham
Essex
RM9 5SL

03 October 2026

Evangelical Church Of Yahweh
Statement of Financial Activities
For the year ended 31 December 2025

	Notes	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:				
Donations and legacies	3	3,926	3,926	4,629
Investments	4	40,291	40,291	39,742
Total		44,217	44,217	44,371
Expenditure on:				
Charitable activities	5	14,674	14,674	4,457
Other	6	37,818	37,818	53,154
Total		52,492	52,492	57,611
Net gains on investments		-	-	-
Net expenditure	7	(8,275)	(8,275)	(13,240)
Transfers between funds		-	-	-
Net expenditure before other gains/(losses)		(8,275)	(8,275)	(13,240)
Other gains and losses				
Net movement in funds		(8,275)	(8,275)	(13,240)
Reconciliation of funds:				
Total funds brought forward		165,785	165,785	179,025
Total funds carried forward		157,510	157,510	165,785

Evangelical Church Of Yahweh
Balance Sheet
At 31 December 2025

Charity No. 801777		2025	2024
		£	£
Fixed assets			
Tangible assets	9	138,563	140,566
		138,563	140,566
Current assets			
Cash at bank and in hand		27,886	31,675
		27,886	31,675
Creditors: Amount falling due within one year	10	(8,939)	(6,456)
Net current assets		18,947	25,219
Total assets less current liabilities		157,510	165,785
Net assets excluding pension asset or liability		157,510	165,785
Total net assets		157,510	165,785
The funds of the charity			
Restricted funds	11		
Unrestricted funds	11		
General funds		157,510	165,785
		157,510	165,785
Reserves	11		
Total funds		157,510	165,785

Approved by the trustees on 03 October 2026

And signed on their behalf by:

.....
Joshua Olabayo
Trustee
03 October 2026

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with 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 if Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Freehold property	% No depreciation
Fixtures and fittings	20% on written down value

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.
Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.
All exchange differences are are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.
Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.
Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.
Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.
Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.
In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Statement of Financial Activities - prior year

	Unrestricted funds 2024	Total funds 2024
	£	£
Income and endowments from:		
Donations and legacies	4,629	4,629
Investments	39,742	39,742
Total	44,371	44,371
Expenditure on:		
Charitable activities	4,457	4,457
Other	53,154	53,154
Total	57,611	57,611
Net income	(13,240)	(13,240)
Net income before other gains/(losses)	(13,240)	(13,240)
Other gains and losses:		
Net movement in funds	(13,240)	(13,240)
Reconciliation of funds:		
Total funds brought forward	179,025	179,025
Total funds carried forward	165,785	165,785

3 Income from donations and legacies

	Unrestricted	Total 2025	Total 2024
	£	£	£
Tithes and offerings	3,926	3,926	4,629
	3,926	3,926	4,629

4 Income from investments

	Unrestricted	Total 2025	Total 2024
	£	£	£
Bank interest receivable	457	457	742
Rent receivable	39,834	39,834	39,000
	40,291	40,291	39,742

5 Expenditure on charitable activities

	Unrestricted	Total 2025	Total 2024
	£	£	£
Expenditure on charitable activities			
Charitable gifts	-	-	225
Evangelism	4,337	4,337	1,520
Honoraria and gifts to Missions	500	500	-
Governance costs			
Accountancy fees	900	900	900
Legal and professional fees	8,937	8,937	1,812
	14,674	14,674	4,457

6 Other expenditure

	Unrestricted	Total 2025	Total 2024
	£	£	£
Employee costs	24,666	24,666	34,146
Motor and travel costs	4,065	4,065	3,487
Premises costs	1,352	1,352	3,798
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	2,003	2,003	2,670
General administrative costs	5,732	5,732	9,053
	37,818	37,818	53,154

7 Net expenditure before transfers

	2025	2024
This is stated after charging:	£	£
Depreciation of owned fixed assets	2,003	2,670

8 Staff costs

Salaries and wages	24,218	24,000
Pension costs	448	346
	24,666	24,346

No employee received emoluments in excess of £60,000.

9 Tangible fixed assets

	Land and buildings	Fixtures and fittings	Total
	£	£	£
Cost or revaluation			
At 1 January 2025	132,555	24,404	156,959
At 31 December 2025	132,555	24,404	156,959
Depreciation and impairment			
At 1 January 2025	-	16,393	16,393
Depreciation charge for the year	-	2,003	2,003
At 31 December 2025	-	18,396	18,396
Net book values			
At 31 December 2025	132,555	6,008	138,563
At 31 December 2024	132,555	8,011	140,566

10 Creditors:
amounts falling due within one year

	2025	2024
	£	£
Other taxes and social security	1,246	(301)
Other creditors	5,791	5,791
Accruals and deferred income	1,902	966
	8,939	6,456

11 Movement in funds

	At 1 January 2025	Incoming resources (including other gains/losses)	Resources expended	At 31 December 2025
		£	£	£
Restricted funds:				
Unrestricted funds:				
General funds	165,785	44,217	(52,492)	157,510
Revaluation Reserves:				
Total funds	165,785	44,217	(52,492)	157,510

12 Analysis of net assets between funds

	Unrestricted funds	Total
	£	£
Fixed assets	138,563	138,563
Net current assets	18,947	18,947
	157,510	157,510

13 Reconciliation of net debt

	At 1 January 2025	Cash flows	At 31 December 2025
	£	£	£
Cash and cash equivalents	31,675	(3,789)	27,886
	31,675	(3,789)	27,886
Net debt	31,675	(3,789)	27,886

14 Commitments

Operating lease commitments

Annual commitments under non-cancellable operating leases are as follows:

	2025 Land and buildings	2025 Other	2024 Land and buildings	2024 Other
	£	£	£	£
Operating leases with expiry date:				

Pension commitments

	2025	2024
	£	£
The pension cost charge to the charity amounted to:	448	346

Evangelical Church Of Yahweh

Statement of Cash flows
for the year ended 31 December 2025

	2025 £	2024 £
Cash flows from operating activities		
Net expenditure per Statement of Financial Activities	(8,275)	(13,240)
Adjustments for:		
Depreciation of property, plant and equipment	2,003	2,670
Dividends, interest and rents from investments	(40,291)	(39,742)
Increase/(Decrease) in trade and other payables	2,483	(750)
Net cash used in operating activities	(44,080)	(51,062)
Cash flows from investing activities		
Dividends, interest and rents from investments	40,291	39,742
Net cash from investing activities	40,291	39,742
Net cash from financing activities	-	-
Net decrease in cash and cash equivalents	(3,789)	(11,320)
Cash and cash equivalents at the beginning of the year	31,675	42,995
Cash and cash equivalents at the end of the year	27,886	31,675
Components of cash and cash equivalents		
Cash and bank balances	27,886	31,675
	27,886	31,675

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:			
Donations and legacies			
Tithes and offerings	3,926	3,926	4,629
	3,926	3,926	4,629
Investments			
Bank interest receivable	457	457	742
Rent receivable	39,834	39,834	39,000
	40,291	40,291	39,742
Total income and endowments	44,217	44,217	44,371
Expenditure on:			
Charitable activities			
Charitable gifts	-	-	225
Evangelism	4,337	4,337	1,520
Honoraria and gifts to Missions	500	500	-
	4,837	4,837	1,745
Governance costs			
Accountancy fees	900	900	900
Legal and professional fees	8,937	8,937	1,812
	9,837	9,837	2,712
Total of expenditure on charitable activities	14,674	14,674	4,457
Employee costs			
Salaries/wages	24,218	24,218	24,000
Pension costs	448	448	346
Staff training	-	-	9,800
	24,666	24,666	34,146
Motor and travel costs			
Vehicles - General costs	4,065	4,065	3,487
	4,065	4,065	3,487
Premises costs			
Light, heat and power	-	-	51
Premises repairs and maintenance	1,352	1,352	3,747
	1,352	1,352	3,798
General administrative costs, including depreciation and amortisation			

Depreciation of Fixtures and fittings	2,003	2,003	2,670
Bank charges	46	46	77
General insurances	4,387	4,387	3,980
Information and publications	-	-	2,471
Stationery and printing	85	85	122
Subscriptions	360	360	360
Sundry expenses	712	712	1,887
Telephone, fax and broadband	142	142	156
	7,735	7,735	11,723
Total of expenditure of other costs	37,818	37,818	53,154
Total expenditure	52,492	52,492	57,611
Net gains on investments	-	-	-
Net expenditure	(8,275)	(8,275)	(13,240)
Net expenditure before other gains/(losses)	(8,275)	(8,275)	(13,240)
Other Gains	-	-	-
Net movement in funds	(8,275)	(8,275)	(13,240)
Reconciliation of funds:			
Total funds brought forward	165,785	165,785	179,025
Total funds carried forward	157,510	157,510	165,785