REGISTERED COMPANY NUMBER: 13506007 (England and Wales)
REGISTERED CHARITY NUMBER: 1206947

OIKIA CHRISTIAN CENTRE UK LTD

Report and Financial Statements

For the Year ended 31 July 2026

OIKIA CHRISTIAN CENTRE UK LTD

REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 July 2026

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OIKIA CHRISTIAN CENTRE UK LTD

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 July 2026

LEGAL AND ADMINISTRATIVE INFORMATION

Officers and Professional advisers

TREASURER

Dr Boluwatiwi Olofinjana

TRUSTEES

Dr Boluwatiwi Olofinjana
Victor Jesuleke ADEYEMO
Victor Olubode AKINBILE

REGISTERED OFFICE

678 Hylton Road
Sunderland
England
SR4 9AQ

BANKERS

Cashplus Bank

EXAMINER

AACSL ACCOUNTANTS LIMITED
1ST Floor
North Westgate House
The High - Harlow
Essex
CM20 1YS

CHARITY NUMBER

1206947

OIKIA CHRISTIAN CENTRE UK LTD

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 July 2026

The Trustees, for the purposes of the Charities Act 2011, submit their annual report and financial statements for the year ended 31 July 2026. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in March 2005 in preparing the annual report and financial statements of the Charity. The Charity is governed by a Memorandum and Articles of Association.

STRUCTURE, GOVERNANCE AND MANAGEMENT

A. CONSTITUTION

The church was constituted under a company limited by guarantee under a memorandum and article of association

incorporated on 12 July 2021 with registration number 13506007

B. METHOD OF APPOINTMENT OR ELECTION OF DIRECTORS/TRUSTEES

Directors/ trustees are elected and co-opted under the terms of the articles of association

C. ORGANISATIONAL STRUCTURE AND DECISION MAKING

The church is organised so that the directors/ trustees meet regularly to manage its affairs. the day-to-day administration of the church is managed by the trustees.

D. RISK MANAGEMENT

the trustees have assessed the major risks to which the church is exposed, in particular those related to the operations and finances of the church, and are satisfied that systems are in place to mitigate our exposure to the major risks.

OBJECTIVES AND ACTIVITIES

A. **POLICIES AND OBJECTIVES**

The objects of the charity are:

* The advancement of the Christian faith worldwide; and

* The relief of poverty

B**. STRATEGIES FOR ACHIEVING OBJECTIVES**

the church has adopted the following strategies for achieving the above objectives:

* Organising seminars and conferences in the church with proven speakers and ministers of the faith to guide

members in the various aspects of the Christian faith; and

*Support for other charities and Christian events.

C. ACTIVITIES FOR ACHIEVING OBJECTIVES

*Community outreach events

*Conferences and events

*Welfare support to members and general public, and

*Various missionary activities

THE CHARITY WAS INVOLVED IN THE FOLLOWING PUBLIC BENEFIT EFFORTS:

* Organising Sunday and midweek teaching of Christian principles for community members who wish to improve on

Christian faith,

* Organised Christmas party for the community

* Organise conferences and seminars, which is open to all members of public free of charge

D. VOLUNTEERS

The church is grateful for the efforts of its volunteers who are involved in service provision, it is estimated that over 200 volunteer hours were provided during the year. if this is conservatively valued at £10.00 an hour the volunteers' effort amounts to over £2,000.00 achievements and performance.

A. **REVIEW OF ACTIVITIES**

we have had tremendous growth in the physical and spiritual life of the church during the year and in the advancement of the Christian faith in accordance with the doctrines set out in the statement of faith as contained in the article.

B**. INVESTMENT POLICY AND PERFORMANCE**

the trustees have decided that at present, funds should be retained in banks and building societies. Any change in such banking arrangements should be agreed by the board. as far as possible, funds will be retained in interest bearing accounts.

PLANS FOR THE FUTURE

- FUTURE DEVELOPMENTS
- The church continues 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.
- Trustees' Responsibilities in Relation to the Financial Statements
- The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with
- applicable law and regulations.
- The Charities Act 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 that
- period. In preparing these financial statements, the trustees are required to:
- a) Select suitable accounting policies and apply them consistently;
- b) Make judgements and estimates that are reasonable and prudent;
- c) State whether applicable accounting standards and statements of recommended practice
- have been followed, subject to any departures disclosed and explained in the financial
- statements.
- d) Prepare the financial statements on the going concern basis unless it is inappropriate
- to presume that the charity will continue in operation.
- The Trustees are responsible for keeping proper accounting records, which 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 1993. They are also responsible for safeguarding the
- assets of the charity and hence for taking any reasonable steps for the prevention and detection of
- fraud and other irregularities.

INCOME GENERATION

PRINCIPAL FUNDING

This is provided mainly through voluntary giving of tithes and offerings by the church members and through gift aid scheme. Pledges are also taken for specific projects.

RISKS

The factors that may affect the Charity's delivery of its objectives include:

a) Reputation of Charity and the relationship with the community and beneficiaries.

OIKIA CHRISTIAN CENTRE UK LTD produces an annual plan for delivery against its objectives. This plan sets out the targets for the year and is then broken down to a work plan. **OIKIA CHRISTIAN CENTRE UK LTD** has developed a strategy, which specifies how it will deliver the key programmes of work. The strategy also identifies targets and performance indicators.

RESERVES POLICY

Reserves Policy

The trustees would like to work towards a situation whereby the charity could maintain unrestricted funds at a level which equates to approximately three months of unrestricted expenditure.

STATEMENT OF TRUSTEES RESPONSIBILITIES IN RESPECT OF THE TRUSTEES' ANNUAL REPORT AND THE FINANCIAL STATEMENTS

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year in accordance with UK Accounting Standards and applicable law (UK Generally Accepted Accounting Practice).

The financial statements are required by law to give a true and fair view of the state of affairs of the charitable company and of the excess of income over expenditure for that period.

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

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in its activities.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that its financial statements comply with the Charities Act 1993 as amended. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charitable company and to prevent and detect fraud and other irregularities.

REPORT OF THE TRUSTEES (continued)

YEAR ENDED 31 July 2026

DISCLOSURE OF INFORMATION TO EXAMINER

The trustees who held office at the date of approval of this trustees' report confirm that, so far as they are each aware, there is no relevant information of which the Charity's examiner is unaware; and each trustee has taken all the steps that he/she ought to have taken as a trustee to make himself/ herself aware of any relevant information and to establish that the Charity's examiner is aware of that information.

EXAMINER

In line with the provision exemption in the Charities Act 2011 as amended, the trust decided to appoint an examiner, which will review the accounts for the year ended 31 July 2026. In accordance with this appointment, AACSL ACCOUNTANTS LIMITED was appointed as examiner.

Approved by the Board of Trustees and signed on behalf of the Board by:

Dr. Boluwatiwi Olofinjana

Trustee

22/09/2026

Independent Examiner's Report to the Trustees of OIKIA CHRISTIAN CENTRE UK LTD

I report on the accounts of the Trust for the year ended 31 July 2026, which are set out on pages 9 to 13.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993 (the 1993 Act)) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (under section 43(3)(a) of the 1993 Act);
- to follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 43(7)(b) of the 1993 Act); and
- To 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 Commissioners. An examination includes 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 you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

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

(1) Which gives me reasonable cause to believe that in any material respect the requirements?

- to keep accounting records in accordance with section 41 of the 1993 Act; and
- To prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act as amended.

Have not been met; or

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



AACSL ACCOUNTANTS LIMITED
1st Floor
North Westgate House
The High
Harlow
Essex
CM20 1YS

22/09/2026

OIKIA CHRISTIAN CENTRE UK LTD

STATEMENT OF FINANCIAL ACTIVITIES (Incorporating Income and Expenditure Account)

FOR THE YEAR ENDED 31 July 2026

	Notes	Un-restricted funds 2026 £	Restricted Funds 2026 £	Total Funds 2026	Total Funds 2025 £
INCOMING RESOURCES					
Donations, Legacies and similar incoming resources		80,231	-	80,231	62,915
TOTAL INCOMING RESOURCES	2	**80,231**	-	**80,231**	**62,915**
RESOURCES EXPENDED					
Cost of generating funds:					
Cost of generating voluntary Income			-		
Charitable Activities:					
Community Projects /Other Resources Expended	3	(77,495)		(77,495)	(58,202)
Governance	4	(420)		(420)	(420)
TOTAL RESOURCES EXPENDED	3	**(77,915)**	-	**(77,915)**	**(58,622)**
Net income/(expenditure)		2,315	-	2,315	4,293
Funds brought forward		2,788		2,788	- 1,505
Net movement in funds and funds balance carried forward as at 31 July 2026		**5,104**	-	**5,104**	**2,788**

OIKIA CHRISTIAN CENTRE UK LTD
Balance Sheet
as at 31 July 2026

	Notes	2026 Total £	2025 Total £
FIXED ASSETS			
Equipment at cost		-	-
Accumulated depreciation		-	-
TOTAL FIXED ASSETS	5	-	-
CURRENT ASSETS			
Debtors and accrued income	6	-	-
Cash at bank and in hand	7	10,099	8,203
		10,099	**8,203**
CREDITORS: amount falling due within one year	8	(4,995)	(5,415)
Net Current assets/(Liabilities)		**5,104**	**2,788**
TOTAL ASSETS LESS CURRENT LIABILITIES		**5,104**	**2,788**
CREDITORS: amount falling due more than one year	9	-	-
Net assets		**5,104**	**2,788**
FINANCED BY:			
Unrestricted funds		5,104	2,788
Restricted Funds			
TOTAL FUNDS		**5,104**	**2,788**

For the year ending 31 July 2026, the Charity was entitled to exemption from audit under section 477(2) of the Companies Act 2006. The members have not required the company to obtain an audit in accordance with section 476 of the Charities Act 2011.

The trustees acknowledge their responsibility for complying with the requirement of the Charities Act 2011 with respect to Accounting records and the preparation of accounts.

The Accounts was approved by the Board of Trustees and signed on behalf of the Board by:

Dr Boluwatiwi Olofinjana

Trustee

22/09/2026

OIKIA CHRISTIAN CENTRE UK LTD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 July 2026

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The financial statements are prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charitable company and rounded to the nearest £.

OIKIA CHRISTIAN CENTRE UK LTD meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

These financial statements for the year ended 31 July 2026 are the first financial statements of the charitable company prepared in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland. The date of transition to FRS 102 was 1April 2017. The reported financial position and financial performance for the previous period are not affected by the transition to FRS 102.

Going concern

The trustees have assessed the charity's ability to continue as a going concern and there are no material uncertainties.

Fund accounting
General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in Note 2.

Incoming resources
All incoming resources are included in the Statement of Financial Activities (SOFA) when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. The grant income where related to performance and specific deliverables are accounted for as the Charity earns the right to consideration by its performance. Where income is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income being received, the income is accrued.

Resources expended
All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources. Premise's overheads have been allocated on a floor basis and other overheads have been allocated on the basis of the head count.

Governance costs

This is costs incurred in connection with the governance arrangement of the charity, which relate to the general running of the Charity and compliance with constitutional and statutory requirements. The basis of allocation for support costs and governance costs has been explained in the notes.

OIKIA CHRISTIAN CENTRE UK LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 July 2026

Note 2. Incoming Resources - General Donations

	Unrestricted Funds £	Restricted Funds £	2026 Total Funds £	2025 Total Funds £
Un-restricted:				
Donations, Legacies and similar incoming resources	80,231		80,231	62,915
	80,231	-	80,231	62,915

Note 3. Incoming Resources - Other Income

	Unrestricted Funds £	Restricted Funds £	2026 **Total Funds £**	2025 **Total Funds £**
	-	-	-	-

Note 3. Resources Expended - Activities

	Direct Costs £	Support Costs £	2026 Total £	2025 Total £
Other Resources Expended	1,629	-	1,629	3,296
Priniting & Stationery	345		345	998
Rent	26,798	-	26,798	19,713
Bank Charges	82	-	82	178
Mobile and Internet	110	-	110	120
Hotel & accomodation	214	-	214	673
Advertisement	368		368	452
Professional fee	226		226	34
Welfare	2,791		2,791	4,131
Church music Expenses	22,110		22,110	12,975
Admin Expenses	6,700		6,700	3,600
Equipment	995		995	2,260
Media & software			-	156
Travels	5,624	-	5,624	7,594
Cost of generating income	9,505	-	9,505	2,023
	77,495	-	77,495	58,202

Note 4. Resources Expended – Governance

	Direct Costs £	Support Costs £	2026 Total Funds £	2025 Total Funds £
Accountancy	420	-	420	420
Other professional fees		-	-	-
	420	-	420	420

Note 7. Cash at bank and in hand

	2026 £	2025 £
Cash at bank	10,099	8,203
	10,099	8,203

Note 8. Creditors: amounts falling due within one year

	2026 £	2025 £
This is made up as follows:		
Accrual	4,995	5,415
Other creditors - falling due within one year		
	4,995	5,415

Note 9. **CREDITORS: amount falling due more than one year**

	2026 £	2025 £
This is made up as follows:		
	-	-

Note 10. **Total Funds**

	2026 £	2025 £
Reserve brought Forward	2,788	- 1,505
Surplus (Deficit) for the year	2,315	4,293
	5,103	2,788

Note 7 - Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.