AINA CHRISTIAN CENTER
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2022

Charity Information

Charity Name:	AINA CHRISTIAN CENTER
Charity Number:	1180486
Registered Address:	Dickens House Dominion Business Park Goodwin Road London N9 0BG United Kingdom
Trustees:	Pastor Evan Nasena Ekwakola (Chairman) Thabita Luzitu (Trustee) Leo Emmanuel Siki (Trustee)
Bankers:	Barclays Bank PLC Sort Code: 20-76-90 Account Number: 23283704

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The Trustees of Aina Christian Center present its report and financial statements for the year ended 31st March 2022.

GENERAL CHARITABLE PURPOSES

Aina Christian Center is a charity with primary objective to prevent and relief of poverty with focus within religious activities.

CHARITABLE OBJECTS

The objects of the charity are:

1. The advancement of the Christian faith for the benefit of the public in accordance with the statements of belief
2. The relief of the sick-poor living throughout London either generally or individually through the provision of grants, goods or services.
   Aina Christian Center also helped relief poverty and hardship amongst both regular and irregular church members who are suffering from a period of financial hardship due to unemployment and lack of financial resources.

RISK ASSESSMENT

The trustees are meeting to discuss the implementation of controls and procedures throughout the organisation to minimise internal and external risk. Having assessed the major risks to which the charity is exposed, the trustees satisfied that sufficient systems will be in place to manage those risks.

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RESPONSIBILITIES OF THE TRUSTEES

Under the Charities Act2011, the trustees are required to prepare financial statements for each financial year that give a true and fair view of the activities of the church at the end of the financial year and of the income resources and application of resources in the year. In preparing the statement, the trustees are required to:

- Select suitable accounting policies and apply them consistently.
- Make judgments and estimates that are reasonable and prudent.
- Prepare the financial statements on the going basis unless it is inappropriate to presume that the charity will continue on that basis. The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity at that time and to enable the them to ensure that the financial statements comply with the regulations of the Charities Act 2011. The Trustees are also responsible for safeguarding the charity's assets and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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This report has been prepared by the trustees and approved on the 18th Febuary 2023 and signed on their behalf by



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Trustee / Chairman

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INDEPENDENT REVIEW ON THE FINANCIAL STATEMENTS

I report to the trustees on my review of the financial statements of AINA CHRISTIAN CHURCH for the year ended 31st March 2022 which include the statements of financial activities, the Balance Sheet and related notes.

My review has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law. I do not accept or assume responsibility to anyone other than the charity's trustees as a body, for my review, for this report or for the opinions I have formed.

BASIS OF REPORT AND RESPECTIVE RESPONSIBILITIES OF THE TRUSTEES AND THE EXAMINER

As the trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

It is my responsibility to state, whether particular matters have come to my attention. I report in respect of my examination of the charity's financial statements carried out under section 145 of the Act and I have respected all Charity Commission's applicable directions under section 145 (5) of the Act.

The review undertaken does not provide all the evidence that would be required in an audit or examination and consequently I do not express an audit opinion or view given by the financial statements.

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INDEPENDENT STATEMENT

An independent examination does not include assembling all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor believes in giving their opinion on the financial statements. Consequently, I express no opinion as to whether the financial statements present a 'true and fair view' and my review is limited to those specific matters set out in the statement of the independent examiner.

I have finished my examination. I confirm that no material matters have come to my attention in connection with my examination:

1. Which gives me reasonable causes to believe that in any material respect the requirements

- To keep accounting records in respect of the charity as required by section 130 of the Act and
- To prepare financial statements which accord with the accounting records and to comply with the accounting requirements set out in the Charities (Accounts and Reports) regulations 2008 have not been met or

2. To which, in my opinion, attention should be drawn in this report to enable a proper understanding of the financial statements to be reached.

ANNE-MARIE LUTHO
STAR TAX CONSULTANTS
36 QUEENSWAY
ENFIELD
EN3 4SA

Date: 15/02/2023 .....

AINA CHRISTIAN CENTER

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STATEMENT OF FINANCIAL ACTIVITIES FOR THE PERIOD ENDED 31 MARCH 2022 (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

		Unrestricted Funds	Total funds	
		2022	2022	2021
	Note	£	£	£
INCOMING RESOURCES				
Offering, Tithes and Donations		37,840	37,840	32,108
Total Incoming Resources		37,840	37,840	32,108
RESOURCES EXPENDED				
Charitable Expenditure		36,191	36,191	28,869
Total Expenditure		36,791	36,791	28,869
SURPLUS		**1.049**	-	**3,239**

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DETAILLED INCOME STATEMENT FOR THE YEAR ENDED 31 MARCH 2022

	2022	2021
Income (Tithes, Offering and Donations)	37,840	32,108
Depreciation and other amounts Written off Assets	-	(1,888)
	37,840	30, 220
Less		
OTHER CHARGES		
Premises expenses:		
Rent	28,283	17,950
Light and Heat	-	70
Repairs, renewals, and maintenance	884	224
Insurance	-	72
Advertising and marketing	1,010	50
Printing and stationery	28	505
Telecommunication and data costs	-	178
Telecommunication	600	375
Accountancy fees	600	350
Consultancy	-	4,718
Charity donations	330	183
Sundry expenses	2,117	2,306
Bereavement / Welfare care	2,939	-
NET SURPLUS	**1,049**	**3,239**

Reconciliation of funds

	Unrestricted funds
	2022
	£
Total funds brought forward	3,239
Total for the year	1,049
Total funds carried forward	4,288

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BALANCE SHEET AS AT 31 MARCH 2022

	2022	2021
FIXED ASSETS	3,774	5,662
CURRENT ASSETS		
Cash at bank and in hand	6,076	3,589
CREDITORS: Amounts falling due within one year	(600)	(350)
NET ASSET	9,250	8,901
FUNDS: unrestricted funds	9,250	8,901
TOTAL FUNDS	**9,250**	**8,901**

The financial statements were approved by the Trustees on 15 April 2023 and were signed on its by:

MR EVAN NASENA
Chairman
Date: 16/05/2023

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ACCOUNTING POLICIES

Basis of preparation

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) (Second Edition) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice. They have been drawn up on the historical cost accounting basis.

Going concern

The financial statements have been prepared on a going concern basis.

The Trustees of AINA CHRISTIAN CENTER assess whether the use of going concern is appropriate for example whether there are any material uncertainties related to events or conditions that may fling significant doubt on the charity's ability to continue as a going concern. The trustees of AINA CHRISTIAN CENTER make this evaluation in respect of a period of one year from the date of approval of the financial statements.

Incoming resources

All incoming resources are recognised in the statement of financial activities when actual cash inflow has passed to the charity.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to specific headings, they have been allocated to activities on a basis consistent with the use of resources.

Unrestricted General Funds

These are available for use at the discretion of the trustees in continuance of the general objectives of the Charity.

Restricted Funds

There have been no restricted funds during the period under review.

Tangible Fixed Assets

Depreciation is provided at tef following annual rates in order to write off each asset over its estimated useful life. Fixed assets over £500 are capitalised and depreciated accordingly

Fixtures and fittings	10% on cost
Equipment	20% on cost

Transactions with Trustees

No salary was paid to trustees. Trustees were reimbursed expenses incurred on behalf of Charity in furtherance of the Charity's objectives.