

# GRACIOUS MINISTRIES

England & Wales · Charity number 1204525

## Details

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Other names	GRACIOUS OAK MINISTRY, Gracious Living Ministry (aka - The Living Church (TLC))
Status	Registered
Legal form	CIO
Registered	2023-08-30
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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100 Allerton Road  
Bradford  
West Yorkshire  
BD8 0AZ

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**Website** [www.graciousoakministry.co.uk](http://www.graciousoakministry.co.uk)

## Activities

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**Objects:** THE OBJECTS OF THE CIO ARE FOR THE PUBLIC BENEFIT:TO ADVANCE THE CHRISTIAN RELIGION BY:-BROADCASTING EVANGELISTIC AND INSTRUCTIONAL MESSAGES THROUGH VARIOUS MEDIA PLATFORMS, FOSTERING UNDERSTANDING AND ENGAGEMENT;PROMOTING THE CHRISTIAN FAITH THROUGH PRAYER MEETINGS, RELIGIOUS FESTIVAL CELEBRATIONS, AND DISTRIBUTION OF EDUCATIONAL MATERIALS, AIMING TO ENHANCE PUBLIC AWARENESS AND KNOWLEDGE OF CHRISTIANITY;PROVIDING RELIEF FROM SICKNESS AND FINANCIAL HARDSHIP, AS WELL AS PROMOTING AND PRESERVING GOOD HEALTH IN PARTICULAR BUT NOT EXCLUSIVELY BY OFFERING FINANCIAL AID, MATERIAL ASSISTANCE, COUNSELLING, AND SUPPORT SERVICES;ADVANCING EDUCATION THROUGH TECHNICAL VOCATIONAL EDUCATION & TRAINING (TVET) PROGRAMS THAT EMPOWER LOCAL COMMUNITIES WITH SKILLS, SAFETY, AND SUSTAINABILITY, CONTRIBUTING TO PERSONAL AND COMMUNITY GROWTH; ANDGUIDING AND MENTORING EMERGING ENTREPRENEURS IN ALIGNING THEIR BUSINESS ENDEAVOURS WITH CHRISTIAN VALUES, FOSTERING GENEROSITY AND ETHICAL PRACTICES FOR THE PUBLIC BENEFIT.NOTHING IN THIS CONSTITUTION SHALL AUTHORISE AN APPLICATION OF THE PROPERTY OF THE CIO FOR THE PURPOSES WHICH ARE NOT CHARITABLE IN ACCORDANCE WITH [SECTION 7 OF THE CHARITIES AND TRUSTEE INVESTMENT (SCOTLAND) ACT 2005] AND [SECTION 2 OF THE CHARITIES ACT (NORTHERN IRELAND) 2008].

**Activities:** Gracious Oak Ministry is a registered church under the charity commission with the mission to advance the Christian religion for the benefit of the public in accordance with the statements of belief appearing in the schedule below: -The advancement of the Christian religion messages-Technical Vocational Education & Training (TVET) programs-empowerment ,Technology Incubation entrepreneurs

## Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Religious Activities, Arts/culture/heritage/science, Environment/conservation/heritage, Economic/community Development/employment, Human Rights/religious Or Racial Harmony/equality Or Diversity, Recreation, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

- Throughout England

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£7,742	£8,015	-	-

## Trustees

Name	Role	Appointed
Dr Festus Chibuisi Daniel Dr.	Chair	2023-08-30
Absalom Anesu Ngara		2023-08-30
Ayomide Daniel		2023-08-30

**GRACIOUS MINISTRIES**

England & Wales - Charity number 1204525

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# Accounts

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## Trustees' Annual Report for the period

From **30/08/2023** To **31/08/2024**

Charity name: **Gracious Oak Ministry**

Charity registration number: **1204525**

### Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	The advancement of the Christian religion messages -Technical Vocational Education & Training (TVET) programs -empowerment ,Technology Incubation entrepreneurs
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<ul style="list-style-type: none"><li>- Broadcasting Christian messages of an evangelistic and teaching nature,</li><li>- Holding of prayer meetings, public celebration of religious festival, lectures</li><li>- Producing and/or distributing literature provision of funds, goods or services of any kind including through the provision of counselling</li><li>- Advance education through Technical Vocational Education &amp; Training (TVET)</li><li>- Develop business men or women by having Christian Entrepreneurs focus groups</li></ul>
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	"We hereby confirm that we, as trustees of Gracious Oak Ministry, have had due regard to the guidance issued by the Charity Commission concerning public benefit. We have actively reviewed our charitable objectives and activities in light of this guidance to ensure that we continue to operate in a manner consistent with our commitment to providing meaningful benefits to our community."

**Additional information (optional)**

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	N/A
Policy on social investment including program related investment	Para 1.38	We carefully allocate grants to initiatives that align with our core objectives, focusing on Technical Vocational Education & Training programs, supporting Christian entrepreneurs through targeted focus groups, and funding media platforms for broadcasting religious teachings.
Contribution made by volunteers	Para 1.38	Gracious Oak Ministry had 5 volunteers during the year ended 31/08/2024. We are grateful to the volunteers that offered their time, effort, skills and expertise to us. With their help and support we were able to successfully plan and organise our activities. Their expertise helped to enhance the organisation's effectiveness. Their contributions are invaluable to our mission. They not only help us achieve our goals but also inspire others to get involved in meaningful ways. We recognise their efforts as essential components of our success and remain committed to fostering an environment where volunteerism thrives.
Other		

**Achievements and Performance**

	SORP reference	

<p>Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.</p>	<p>Para 1.20</p>	<p>Between 30/08/2023 to 31/08/2024, Gracious Oak Ministry was still in the set up phase, besides that progress was made in achieving its charitable objectives of broadcasting Christian messages of an evangelistic and teaching nature, holding prayer meetings, public celebration of religious festivals, and providing lectures.</p>
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**Additional information (optional)**

You may choose to include further statements where relevant about:

<p>Achievements against objectives set</p>	<p>Para 1.41</p>	
<p>Performance of fundraising activities against objectives set</p>	<p>Para 1.41</p>	
<p>Investment performance against objectives</p>	<p>Para 1.41</p>	

Other		
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## Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	During the year income of £7,742 was received and expenditure was £8,015 resulting in deficit of £273. There is programs in progress to increase the level of income.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The charity aims to hold 3 months of core costs.
Amount of reserves held	Para 1.22	Nil
Reasons for holding zero reserves	Para 1.22	The charity is in the early phase and building up the reserves.
Details of fund materially in deficit	Para 1.24	N/A
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	N/A

### Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	Donations from the general public.
Investment policy and objectives including any social investment policy adopted	Para 1.46	N/A
A description of the principal risks facing the charity	Para 1.46	Visitors and members not making more donations due to increasing cost of living all over the world.
Other		

## Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	<b>CIO Foundation Constitution</b>
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	<b>CIO</b>
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	<p>Every charity trustee must be a natural person.</p> <p><b>Eligibility Criteria:</b> Prospective trustees must meet certain eligibility criteria, including being over 16 years old, not being disqualified from serving as a trustee, and demonstrating values such as honesty and integrity. At least one of the trustees of the CIO must be 18 years of age or over. If there is no trustee aged at least 18 years, the remaining trustees may only act to call a meeting of the charity trustees, or appoint a new charity trustee.</p>

### Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

## Reference and Administrative details

Charity name	Gracious Oak Ministry
Other name the charity uses	Gracious Oak
Registered charity number	1204525
Charity's principal address	100 Allerton Road BRADFORD West Yorkshire BD8 0AZ

**Names of the charity trustees who manage the charity**

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Dr Festus Chibuisi Daniel	Chair		
2	Absalom Anesu Ngara	Trustee		
3	Ayomide Daniel	Trustee		
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

**Corporate trustees – names of the directors at the date the report was approved**

Director name		



## Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

### Additional information (optional)

#### Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

#### Name of chief executive or names of senior staff members (Optional information)

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## Exemptions from disclosure

Reason for non-disclosure of key personnel details

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## Other optional information

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## Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)



Full name(s)

Dr Festus Chibuisi Daniel

Position (eg  
Secretary, Chair, etc)

Chair

Date

27/06/2025

**Gracious Oak Ministry**

**Charity No. 1204525**

**Trustees' Report and Unaudited Accounts**

**31 August 2024**

**Gracious Oak Ministry**  
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**Gracious Oak Ministry  
Trustees Annual Report**

The trustees present their report with the unaudited financial statements of the charity for the period ended 31 August 2024.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Charity No. 1204525**

**Trustees**

The following trustees served during the year:

A. Daniel  
F.C. Daniel  
A.A. Ngara

**Accountants**

Paulart Accounting & Tax Services Ltd  
Suite 210  
3 Great George Street  
Leeds

LS1 3AJ

**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



F.C. Daniel  
Trustee  
27 June 2025

**Gracious Oak Ministry**  
**Independent Examiners Report**

**Independent Examiner's Report to the trustees of Gracious Oak Ministry**

I report to the trustees on my examination of the financial statements of Gracious Oak Ministry for the period ended 31 August 2024.

**Responsibilities and basis of report**

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements 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 financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.



Paul Dangirwa ACCA  
Paulart Accounting & Tax Services Ltd  
Suite 210  
3 Great George Street  
Leeds

LS1 3AJ  
27 June 2025

**Gracious Oak Ministry**  
**Statement of Financial Activities**  
**for the period ended 31 August 2024**

		<b>Unrestricted</b>	
		<b>funds</b>	<b>Total funds</b>
		<b>2024</b>	<b>2024</b>
	<b>Notes</b>	<b>£</b>	<b>£</b>
<b>Income and endowments from:</b>			
Donations and legacies	2	7,742	7,742
<b>Total</b>		<u>7,742</u>	<u>7,742</u>
<b>Expenditure on:</b>			
Other	3	8,015	8,015
<b>Total</b>		<u>8,015</u>	<u>8,015</u>
Net gains on investments		-	-
<b>Net expenditure</b>	4	<u>(273)</u>	<u>(273)</u>
Transfers between funds		-	-
<b>Net expenditure before other gains/(losses)</b>		<u>(273)</u>	<u>(273)</u>
<b>Other gains and losses</b>			
<b>Net movement in funds</b>		<u>(273)</u>	<u>(273)</u>
<b>Reconciliation of funds:</b>			
<b>Total funds carried forward</b>		<u><u>(273)</u></u>	<u><u>(273)</u></u>

**Gracious Oak Ministry**

**Balance Sheet**

**at 31 August 2024**

**Charity No. 1204525**

**2024**

**£**

**Current assets**

Cash at bank and in hand

22

22

**Creditors:** Amount falling due within one year

6 (295)

**Net current liabilities**

(273)

**Total assets less current liabilities**

(273)

**Net liabilities excluding pension asset or liability**

(273)

**Total net liabilities**

(273)

**The funds of the charity**

**Restricted funds**

7

**Unrestricted funds**

7

General funds

(273)

(273)

**Reserves**

7

**Total funds**

(273)

Approved by the trustees on 27 June 2025

And signed on their behalf by:



F.C. Daniel

Trustee

27 June 2025

**for the period ended 31 August 2024**

**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 of 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.

**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.

**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.

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.

**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.

**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.

**2 Income from donations and legacies**

<b>Unrestricted</b>	<b>Total</b>
<b>£</b>	<b>2024</b>
<b>£</b>	<b>£</b>
7,742	7,742
<u>7,742</u>	<u>7,742</u>

**3 Other expenditure**

	<b>Unrestricted</b>	<b>Total</b>
	<b>£</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Motor and travel costs	21	21
Premises costs	7,549	7,549
Legal and professional costs	445	445
	<u>8,015</u>	<u>8,015</u>

**4 Net expenditure before transfers**

	<b>2024</b>
	<b>£</b>
This is stated after charging:	
Independent Examiner's fee	295

**5 Staff costs**

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

**6 Creditors:**

amounts falling due within one year

	<b>2024</b>
	<b>£</b>
Accruals	295
	<u>295</u>

**Gracious Oak Ministry**  
**Notes to the Accounts**

**7 Movement in funds**

	Incoming resources (including other gains/losses ) £	Resources expended £	At 31 August 2024 £
<b>Restricted funds:</b>			
<b>Unrestricted funds:</b>			
<b>General funds</b>	7,742	(8,015)	(273)
<b>Total funds</b>	<u>7,742</u>	<u>(8,015)</u>	<u>(273)</u>

**8 Analysis of net assets between funds**

	Unrestricted funds £	Total £
Net current assets	(273)	(273)
	<u>(273)</u>	<u>(273)</u>

**9 Reconciliation of net debt**

	Cash flows £	At 31 August 2024 £
Cash and cash equivalents	22	22
	<u>22</u>	<u>22</u>
Net debt	<u>22</u>	<u>22</u>

**Gracious Oak Ministry**  
**Detailed Statement of Financial Activities**  
**for the period ended 31 August 2024**

	<b>Unrestricted funds 2024 £</b>	<b>Total funds 2024 £</b>
<b>Income and endowments from:</b>		
Donations and legacies	7,742	7,742
	<u>7,742</u>	<u>7,742</u>
<b>Total income and endowments</b>	<b>7,742</b>	<b>7,742</b>
<b>Expenditure on:</b>		
Motor and travel costs		
Travel and subsistence	21	21
	<u>21</u>	<u>21</u>
Premises costs		
Premises cleaning	686	686
Premises repairs and maintenance	6,703	6,703
Other premises costs	160	160
	<u>7,549</u>	<u>7,549</u>
Legal and professional costs		
Audit/Independent examination fees	295	295
Other legal and professional costs	150	150
	<u>445</u>	<u>445</u>
<b>Total of expenditure of other costs</b>	<b>8,015</b>	<b>8,015</b>
<b>Total expenditure</b>	<b>8,015</b>	<b>8,015</b>
Net gains on investments	-	-
	<u>(273)</u>	<u>(273)</u>
<b>Net expenditure</b>		
<b>Net expenditure before other gains/(losses)</b>	<b>(273)</b>	<b>(273)</b>
Other Gains	-	-
	<u>(273)</u>	<u>(273)</u>
<b>Net movement in funds</b>	<b>(273)</b>	<b>(273)</b>
<b>Reconciliation of funds:</b>		
Total funds brought forward	-	-
<b>Total funds carried forward</b>	<b>(273)</b>	<b>(273)</b>