

GROWBABY INTERNATIONAL

England & Wales · Charity number 1185228

Details

Other names	Growbaby UK
Status	Registered
Legal form	CIO
Registered	2019-09-09
Register	View on the Charity Commission register

Contact

Address Flat 28
Albert Palace Mansions
Lurline Gardens
London
SW11 4DG

Phone 07900212567

Email Connect@growbaby.org

Website www.growbaby.org

Activities

Objects: THE OBJECTS OF THE CIO ARE: 1) THE PREVENTION AND RELIEF OF CHILD POVERTY 2) THE RELIEF OF YOUNG PEOPLE WHO ARE IN NEED AS A RESULT OF FINANCIAL HARDSHIP, YOUTH, ILL-HEALTH, DISABILITY, OR OTHER SOCIAL AND ECONOMIC, OR JUST SOCIAL, DISADVANTAGE. IN FURTHERANCE OF THESE OBJECTS BUT NOT OTHERWISE THE CIO MAY:A) SUPPORT LOCAL GROWBABY GROUPS B) PROVIDE TRAINING TO PARENTS C) PROVIDE OR ASSIST IN THE PROVISION OF EDUCATION AND TRAINING D) PROVIDE ADVOCACY FOR CHILDREN E) DEVELOP SUPPORT STRATEGIES AND TRAINING FOR CARE GIVERS AND PROFESSIONALS WORKING WITH CHILDREN F) PROVIDE GRANTS, ITEMS AND SERVICES TO OTHER GROWBABY GROUPS AND CARERS OR PROFESSIONALS WORKING WITH CHILDREN AND FAMILIES.

Activities: To support the National and International Network of Growbabys and to encourage their growth and development. To step into the place of advocacy for the child and to support parents in their role of parenting. To become equipers for parents and providers alike in order for outcomes for the child to change and parents and providers to be the very best care givers possible.

Classification

- **How:** Makes Grants To Organisations, Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Education/training, Disability, The Prevention Or Relief Of Poverty, Environment/conservation/heritage, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

Geography

- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£14,069	£21,063	-	-
2024-08-31	£9,066	£5,905	-	-
2023-08-31	£9,114	£11,204	-	-
2022-08-31	£25,748	£2,117	-	-
2021-08-31	£450	£0	-	-

Trustees

Name	Role	Appointed
PETER JOHN LAURENCE FARRELLY	Chair	2019-04-04
ANNA CATHARINA STEYTLER		2019-04-04
Edward Andrew Peter Farrelly		2025-02-11
FIONA MARY FARRELLY		2019-04-04
Joanne Lwanga		2023-03-04
NEIL WOODWARD		2019-04-04
Samantha Thwaites		2025-02-11

GROWBABY INTERNATIONAL

England & Wales - Charity number 1185228

Accounts

Reports and Financial Statements

For the period ended 31st August 2025

Growbaby International

Growbaby International

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Growbaby International

Charity information and administrative details

Name	Growbaby International
Charity Registration Number	1185228
Principal office	28, Albert Palace Mansions Lurline Gardens London, SW11 4DG
Trustees:	
Noni Farrelly	Growbaby Co-ordinator, Retired Senior Pastor & Nurse Appointed on 4 April 2019
Peter Farrelly	Chairman, Retired Senior Pastor & School Bursar Appointed on 4 April 2019
Edward Farrelly	Director of Travel Appointed 11 February 2025
Angela Large	Executive Director of a Services Charity Appointed on 4 April 2019 Resigned on 19 November 2024
Joanna Lwanga	Business analyst Appointed on 4 March 2023
Niki Matthews	Event Director Appointed on 4 April 2022 Resigned on 11 February 2025
Anine Steytler	Chartered Accountant Appointed on 4 April 2019
Samantha Thwaites	Former Marketing executive Appointed 11 February 2025
Neil Woodward	Senior Pastor Appointed on 4 April 2019
Bankers	Lloyds Bank PO Box 1000 Andover, BX1 1LT
Insurers	Ansvar Insurance Company Ltd Ansvar House, St. Leonards Road Eastbourne, East Sussex, BN21 3UR
ICO Certificate	ZB385682 (ii)

Growbaby International

Report for the year ended August 2025

Trustees' Report

The Trustees of Growbaby International present their annual report and financial statements for the year ended 31st August 2025. The Trustees have adopted the provisions of 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 the Republic of Ireland (FRS 102) (effective 1st January 2015).

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

Structure, Governance and Management

Growbaby International is a Charitable Incorporated Organisation (CIO) governed by a constitution dated 30th May 2019 and entered on the Register of Charities on 9th September 2019 (Charity Registration Number 1185228). Clause 6. (3) gives the CIO power to remunerate Trustees and connected persons.

The Trustees (as set out on page (i)) are responsible for the proper management and administration of the CIO and its property and funds (as detailed at clause 9). The selection criteria for Trustees are based on expertise and need; whereby the mix of skills and expertise (including legal & financial) on the Board are to be sufficient for the size and scope of the charity. General Trustee selection principles are: the majority of Trustees should desirably be (or have been) associated with a local Growbaby; one should desirably be a Vineyard Pastor; two to three members of the Board should be from business and it is desirable for a couple to be professionally qualified. Expertise is to be bought-in as necessary to deal with emerging issues.

Day-to-day control and management of the administration of the Trust is delegated to the Chair. This is controlled by requiring regular reporting back to the Board of Trustees, so that all decisions made under delegated powers can be ratified by the full Board.

We have introduced a formal risk management process to assess business risks and implement risk management strategies. This has involved identifying the major strategic, operational and financial risks to which the Trust is exposed, prioritising them in terms of potential impact and likelihood of occurrence, and establishing systems to mitigate those risks. The action plan is reviewed annually and as required to ensure its validity.

Objectives and Activities

The objects of Growbaby International (Gbi) as stated in its Constitution (at clause 3) are:

- 1) The prevention and relief of child poverty
- 2) The relief of young people who are in need as a result of financial hardship, youth, ill-health, disability, or other social and economic, or just social, disadvantage

In furtherance of these objects but not otherwise the CIO may:

- a) Support local Growbaby groups
- b) Provide training to parents
- c) Provide or assist in the provision of education and training
- d) Provide advocacy for children

Growbaby International

Trustees' report (Continued)

- e) Develop support strategies and training for care givers and professionals working with children
- f) Provide grants, items and services to other Growbaby groups and carers or professionals working with children and families.

Achievements and Performance

Supporting Local Growbaby groups ...

There are now 51 Growbaby projects (2024:49). Since September 2024, two projects have withdrawn from the connections, two projects closed and five new Growbabys launched bringing the total number of projects to 51.

Gbl continues to provide advice and support for proposed, new and existing Growbabys. This has been undertaken in a number of different ways; via zoom, in person, via phone, email and through the annual Growbaby "Being Jesus' Hands and Feet" conference and the closed Facebook connections group.

There continues to be an increase in individuals and churches approaching Gbl with preliminary enquiries about starting up Growbabys and for the most part these have been followed up as those making the initial enquiries wish. Some have led to new Growbabys starting during this period. There are a few enquiries that we believe will lead to Growbabys in the near future but we do not push these contacts, rather remain available for conversation. There have been a number of enquiries from overseas, however most of them seem to decide not to pursue the conversation when it becomes clear that we do not provide initial or ongoing funding. We remain open to any and all conversations.

In this reporting year we held two "Being Jesus' Hands and Feet" conferences. In September 2024 we held a day conference at Birmingham Vineyard, titled the Kingdom and Compassion. It was well attended by about 64 people. Jamie Watters from the Dwelling Place Glasgow spoke to us by zoom on keeping the Holy Spirit at the centre of all we do. We then heard from our Trustees Samantha Thwaites on "Presenting your story". Tom Morgan from Pattern church (an HTB church plant) spoke on developing Growbaby outside the Vineyard. We also heard from Catherine Clayton at Kids Matter, Gary Holland at Grace Advocacy and Beckie Hurdle at Growing Hope. Noni Farrelly also talked about The Kingdom and compassion.

It has long been communicated by the local Growbabys that they would like to have a "Being Jesus Hands and Feet" conference that was a weekend event. There was a felt need for more time to engage in conversations, to share ideas and to spend time together. The decision was made by the Trustees to hold a weekend away conference. The aims were a combination of relationship, honouring, training and equipping. We made the decision to make this available to leaders only and to provide a lovely space with outstanding catering and social events as a way of saying how much we honour the Growbaby leaders but to combine this with plenty of free time so that people could connect with each other and some structured sessions to look at equipping. We had twenty leaders attend the weekend.

Each Growbaby was asked to think about what kind of flower they would be and to bring a reason behind their thinking, they were also asked to consider John 14:2. "In my father's house there are many rooms". If their Growbaby was a room in the father's house, what would it look like. We paired the Growbabys up and asked them to explain to each other how their Growbabys worked and what was their USP. We also asked them to think about how they fit into Growbaby International. We took some time to interview various people from across the Growbabys along with Grace Advocacy who

Growbaby International

Trustees' report (Continued)

joined us and we tried to give time to be creative as well as practical. At the end of the weekend, we provided each attendee with a feedback form. The overall feedback was encouraging and positive. There were obviously different experiences and different felt needs but apart from one Growbaby, who had clearly not understood the purpose of the weekend, it was seen as an outstanding weekend that delivered as we had anticipated.

The Growbaby connections group on Facebook remains a lively and informed forum for sharing ideas, questions and suggestions and Gbl has been proactive in informing the group of changes in legislation, new grant initiatives and other useful information. We have currently got 133 members of the group.

There has been an opportunity to visit a number of the Growbabys in person and it has been a chance for the Trustees to bring encouragement and some suggestions. It is clear that the Growbabys have different felt needs and, in line with our strategy, we aim to be responsive to need rather than overwhelming the local Growbabys with unwanted support.

A number of Growbaby leaders have asked for online one-on-one meetings to discuss issues and think things through with Gbl. In particular one Growbaby has taken a great deal of time and support. We have been happy to provide this as needed.

'Finest for Baby' continues to generously donate end of season boxes of baby clothes, blankets and hats which are fairly distributed by Gbl to Growbaby projects throughout the UK. We would like it as a matter of record that Linda Gill and Finest for Baby have been in incredible support to the Growbabys over the years and we are incredibly grateful to them for all their beautiful clothes. We have reached the 150th box from Finest for Baby this year and so the decision was taken by the Trustees to create a photo book with pictures and words from each of the Growbaby who chose to contribute.

Provide training to parents ...

Tanya van Dalen has completed the Sensory Parenting manual with her colleague and this is now ready for proof reading. Once the manual has been signed off it will go to Samantha Thwaites (one of our Trustees) for formatting and design. There is no timescale on this at present. The first courses for training therapists to run the course is planned for early 2026.

Provide or assist in the provision of education and training ...

Once the Sensory Parenting manual is complete the plan is to role this out across a number of Growbabys and therapists.

Provide advocacy for children ...

Currently Gbl does not have a direct role in advocacy, however the local Growbabys are more than stepping into this space and the inclusion of Grace Advocacy in many of the Growbabys is increasing the support that we are able to provide children and their carers.

Develop support strategies and training for care givers and professionals working with children ...

Gbl has mostly been fulfilling this part of its aims though local Growbabys at this stage. Providing local support for local Growbabys has enabled us to trickle down information to a local level. We hope to see this become more direct support in the future. Once the parenting course is up and running, we hope that this will become part of our training for professionals.

Growbaby International

Trustees' report (Continued)

Provide grants, items and services to other Growbaby groups and carers or professionals working with children and families ...

We undertook a second round of Grant distribution in October 2024 and we had a much lower uptake of requests than in the first round. Many of the Growbabys said that they had been too busy to apply or they had received funding from elsewhere. We distributed 8 grants but one of the grants was returned to us as the leader had significant health issues and was therefore unable to use the grant as she had requested. The Grant feedback will be due in October 2025.

Future plans ...

Looking towards the future for Gbl, the intention in 2025-26 is to focus on sourcing significant funders who believe in the vision and values of the charity and will be able to provide funds to take Growbaby International forwards.

In relation to the Hands and Feet conference it has been decided for this reporting year that we will try to do a series of local day events hosted by the local Growbaby connections points. The connections leaders have been asked to suggest dates and Peter and Noni Farrelly will travel to be part of the event. The local leaders have been asked to consider including local churches who may be interested in starting Growbabys as well as local agencies or individuals who would be interested in attending.

Our plans for 2025-26 and beyond are three-fold:

1. To be a point of contact for advice and support to existing and emerging Growbabys/kids.
2. To source funders to enable Gbl to continue to be a grant making organisation to help provide funds for Growbaby start-ups and / or specific projects by existing Growbabys/kids.
3. To help new Growbabys/Growkids/Growfamilies get going.

Management & administration ...

*"We want to avoid any criticism of the way we administer this liberal gift. For we are taking pains to do what is right, not only in the eyes of the Lord but also in the eyes of men." (2 Corinthians 8:20-21).
"Now it is required that those who have been given a trust must prove faithful" (1 Corinthians 4:2).*

Our aim is to be wise and responsible stewards, and to be a charity, which is fully compliant with legislation and operates with integrity. We are accountable to: (1) The Lord; and (2) Official institutions (such as the Charity Commission, HM Revenue & Customs, Health & Safety Executive, Independent Examiners, VAT Inspectorate, ...etc). The principle being that these matters (especially financial) should be handled by people of integrity with the relevant skills, and it is for the latter reason that we have appointed these Trustees.

Review

Balancing the books ...

Incoming resources for the period amounted to £14,069 (2024: £9,066) of which £5,235 (2024: £0) was restricted as to its use. The net incoming resources on the General Fund was £(6,994) (2024: £3,161) and Restricted Funds was £0 (2024: £0) giving total reserves on the General Fund of £18,158 (2024: £25,152) and Restricted Funds of £0 (2024: £0). The Trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure

Growbaby International

Trustees' report (Continued)

vary unexpectedly and we have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

Expenditure ...

The management and administration expenditure has increased in tandem with our development as a charity but we do not envisage this growth continuing. Notwithstanding this, expenditure during the period has been minimal and broadly limited to insurance premiums and membership of Thirtyone:eight (a child protection advisory service / umbrella organisation).

Income ...

The CIO's principle stream of income is contributions from generous donors, supplemented by one-off gifts from individuals / organisations and GiftAid. Their financial commitment to this charity enables us to develop existing charitable objects and pioneer new ones and so achieve the vision that we believe God has called us to fulfil.

Gifts in kind ...

During the reporting period we received generous gifts in kind with a retail value of approximately £396,900 (2024-£217,600), which Gbl fairly distributed to various Growbaby projects in the UK as support to local Growbaby projects and the provision of education and training.

Reserves Policy ...

In line with Charity Commission guidance, the Trustees have reviewed their policy on the unrestricted funds not committed or invested in tangible fixed assets ('the free reserves') and find that the charity should have:

'Fixed reserves' (or an Emergency Operating Reserve) of between 6-12 months of the resources expended plus rationalisation costs, which currently equates to £5,000 - £6,000 in general funds, to provide:

- Funds to restructure the charity in the event of the income dropping sharply;
- A 6-12 month foundation for the short term security of our charitable activities and to meet any contractual obligations.

'Strategic reserves' (or a treasure-chest') specifically set aside and built-up year-on-year in order to meet our medium and long-term plans.

Responsibilities of the Board of Trustees ...

Charity law requires the Board of 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 its incoming resources and resources expended for the period. In preparing those financial statements, the Board of Trustees should follow best practice and 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 concern basis unless it is inappropriate to presume that the charity will continue in operation; and

Growbaby International

Trustees' report (Continued)

- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.

The Board of Trustees is responsible for maintaining 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 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities and to provide reasonable assurance that:

- the charity is operating efficiently and effectively;
- all assets are safeguarded against unauthorised use or disposition and are properly applied;
- proper records are maintained and financial information used within the charity, or for publication, is reliable;
- the charity complies with relevant laws and regulations.

The systems of internal control are designed to provide reasonable but not absolute assurance against material misstatement or loss. They include:

- An annual budget approved by the Trustees;
- Monthly consideration by the Trustees of: financial results and variances from budgets for both the year-to-date and month end; year-end forecast of outturn;
- Delegation of day-to-day management authority and segregation of duties; and
- Identification and management of risks.

The Board of Trustees, who are Trustees for the purpose of charity law, who served during the year and up to the date of this report are set out under Charity information and administrative details.

Examiners ...

An independent examination is not needed because the gross income for the period did not exceed the £25,000 threshold as directed by the Charity Commission.

Approved by the Trustees on 14th November 2025
and signed on their behalf by



Peter JL Farrelly, Chairman

Growbaby International

Consolidated statement of financial activities

	Notes	General Funds £	Restricted Funds £	31 Aug 2025 Total £	31 Aug 2024 Total £
Incoming Resources					
Incoming Resources from Generated Funds 2					
Donations & Legacies	3a	8,834	-	8,834	9,066
Charitable Activities	3b	-	5,235	5,235	-
Total Incoming Resources		<u>8,834</u>	<u>5,235</u>	<u>14,069</u>	<u>9,066</u>
Resources Expended					
Cost of Generating Funds					
Charitable Activities	4a	10,162	5,235	15,397	4,431
Grants for charitable activities	4b	4,000	-	4,000	-
Governance Costs	4c	259	-	259	309
Support & administrative costs	4d	1,407	-	1,407	1,165
Total resources expended		<u>15,828</u>	<u>5,235</u>	<u>21,063</u>	<u>5,905</u>
Net incoming/(Outgoing) resources		(6,994)	-	(6,994)	3,161
Total Funds Brought Forward		<u>25,152</u>	<u>-</u>	<u>25,152</u>	<u>21,991</u>
Total Funds Carried Forward		<u><u>18,158</u></u>	<u><u>-</u></u>	<u><u>18,158</u></u>	<u><u>25,152</u></u>

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 9 to 15 form part of these financial statements.

All activities relate to the operations of Growbaby International.

Growbaby International

Balance sheets as at 31st August 2025

	Notes	31 Aug 2025 £	31 Aug 2024 £
Fixed assets			
Tangible fixed assets		-	-
		<hr/>	<hr/>
		-	-
Current assets			
Cash at bank and in hand	7	17,829	23,988
Debtors	8	349	1,164
		<hr/>	<hr/>
		18,178	25,152
Creditors: amounts falling due within one year	9	(20)	(-)
		<hr/>	<hr/>
Net current assets		18,158	25,152
		<hr/> <hr/>	<hr/> <hr/>
Net Assets		18,158	25,152
		<hr/> <hr/>	<hr/> <hr/>
Funds			
Unrestricted Fund		18,158	25,152
Restricted fund	10	-	-
		<hr/>	<hr/>
Total funds		18,158	25,152
		<hr/> <hr/>	<hr/> <hr/>

Approved by the Trustees on 14th November 2025
and signed on their behalf by

PJL Farrelly

Peter JL Farrelly, Chairman

Growbaby International

Notes to the consolidated financial statements

1 Accounting policies

1.1 Basis of accounting

The financial statements are prepared under the provisions of 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 the Republic of Ireland (FRS 102) (effective 1 January 2015).

1.2 Funds

All the funds of Growbaby International have been analysed over the different types of funds, which are:

Unrestricted Funds

Unrestricted funds are those, which are not subject to any special restrictions and which can be used as the Trustees decide. Designated funds are part of unrestricted funds and are amounts the Trustees have set aside to cover particular expenditure.

Restricted Funds

Restricted funds are those where the donor has imposed restrictions on how the funds may be used, but which do not prevent the fund being spent.

1.3 Income and expenditure

Income from donations and gifts has been included in the Statement of Financial Activities on an accruals basis. Other income and interest together with all expenditure, has been included on an accruals basis.

1.4 Grants payable

Grants payable are recorded as expenditure when incurred and authorised by the Trustees.

1.5 Fixed assets

Fixed assets are depreciated over their estimated useful lives so as to write off their costs less estimated residual value. Depreciation rates vary according to the class of asset and are:-

Computer equipment	- 50% per annum on written down value
Computer software	- 50% per annum on written down value
PA & Audio visual	
Equipment	- 25% per annum on written down value
Fixtures and fittings	- 25% per annum on written down value
Office equipment	- 25% per annum on written down value
Motor vehicles	- 25% per annum on written down value

2 Income and expenditure

Income and related expenditure is attributable to the principal activities of: 1) The prevention and relief of child poverty 2) The relief of young people who are in need as a result of financial hardship, youth, ill-health, disability, or other social and economic, or just social, disadvantage. In furtherance of these objects but not otherwise the CIO may: a) Support local Growbaby groups b) Provide training to parents c) Provide or assist in the provision of education and training d) Provide advocacy for children e) Develop support strategies and training for care givers and professionals working with children f) Provide grants, items and services to other Growbaby groups and carers or professionals working with children and families.

The whole of the income arises in the UK.

Growbaby International

Notes to accounts (Continued)

3 Incoming Resources

a) Donations & Legacies

	General Funds £	Restricted Funds £	Year ended 31 Aug 2025 Total £	Year ended 31 Aug 2024 Total £
Standing Orders	-	-	-	-
Gifts & Offerings	4,684	-	4,684	6,022
Gift Aid donations	3,320	-	3,320	2,435
Gift Aid Tax Recovered	830	-	830	609
	8,834	-	8,834	9,066

b) Charitable Activities

	General Funds £	Restricted Funds £	Year ended 31 Aug 2025 Total £	Year ended 31 Aug 2024 Total £
Other Income	-	-	-	-
Jesus' Hands & Feet Conference	-	5,235	5,235	-
	-	5,235	5,235	-

4 Resources Expended

a) Charitable expenditure

	General Funds £	Restricted Funds £	Year ended 31 Aug 2025 Total £	Year ended 31 Aug 2024 Total £
Provide education & training	8,613	5,235	13,848	2,638
Provide training for parents	609	-	609	850
Support for local Growbabys	940	-	940	943
	10,162	5,235	15,397	4,431

Growbaby International

Notes to accounts (Continued)

b) Grants for charitable activities

	General Funds £	Restricted Funds £	Year ended 31 Aug 2025 Total £	Year ended 31 Aug 2024 Total £
Grants made include the following:				
To individuals	-	-	-	-
To institutions:				
Thetford Vineyard Growbaby	500	-	500	-
City Life Church Growbaby	500	-	500	-
Swindon CCRC Trust for Swindon Growbaby	500	-	500	-
Ivy Street Family Growbaby	500	-	500	-
Darlington Vineyard Growbaby	500	-	500	-
Kirkcaldy Vineyard Growbaby	500	-	500	-
Worcester Vineyard Growbaby	500	-	500	-
Sutton Vineyard Growbaby	500	-	500	-
	<u>4,000</u>	<u>-</u>	<u>4,000</u>	<u>-</u>

c) Governance costs

	General Funds £	Restricted Funds £	Year ended 31 Aug 2025 Total £	Year ended 31 Aug 2024 Total £
Insurance Costs	224	-	224	274
Trustees' Meetings	-	-	-	-
Legal & Professional Fees	35	-	35	35
	<u>259</u>	<u>-</u>	<u>259</u>	<u>309</u>

Growbaby International

Notes to accounts (Continued)

d) Support and administrative costs

	General Funds £	Restricted Funds £	Year ended 31 Aug 2025 Total £	Year ended 31 Aug 2024 Total £
Office expenses	-	-	-	-
Travel & meetings	-	-	-	59
Dues & subscriptions	876	-	876	731
Telephone & postage	240	-	240	240
Gifts	291	-	291	135
	1,407	-	1,407	1,165
	1,407	-	1,407	1,165

5 Taxation

Growbaby International is registered with the Charity Commission and HMRC recognises it as a charity for tax purposes so it is accordingly exempt from taxation on its charitable activities.

6 Staff costs

	General Funds	Restricted Funds £	Year ended 31 Aug 2025 Total £	Year ended 31 Aug 2024 Total £
Staff costs were made up of:				
Wages & salaries	-	-	-	-
Travel & Subsistence	-	-	-	-
Other staff costs	-	-	-	-
	-	-	-	-
	-	-	-	-

	Number	Number
The average number of persons employed by the CIO during the year was:	-	-

Transactions with Trustees:

	2025 £	2024 £
Trustee's emoluments	1,181	603
	1,181	603

During the period, Fiona Farrelly was reimbursed expenses of £1,881 (2024: £603). These expenses are related to costs of operating the charity.

Growbaby International

Notes to accounts (Continued)

7 Cash at Bank

	Year ended 31 Aug 2025 Total £	Year ended 31 Aug 2024 Total £
Current Bank Account	17,829	23,988
	17,829	23,988

8 Debtors

	Year ended 31 Aug 2025 Total £	Year ended 31 Aug 2024 Total £
Due within one year:		
Trade debtors	-	-
Undeposited funds	125	-
Pre-payments	224	1,164
	349	1,164

9 Creditors & Accruals – Amounts falling due within one year

	Year ended 31 Aug 2025 Total £	Year ended 31 Aug 2024 Total £
Income in advance	-	-
Accruals	20	-
	20	-

Growbaby International

Notes to accounts (Continued)

10 Restricted funds – Movements in the year

	Balance As at 1 st Sep 2024 £	Incoming Funds £	Outgoing Funds £	Balance as at 31 st Aug 2025 £
“Being Jesus’ Hands & Feet” conference	-	888	(888)	-
“Being Jesus’ Hands & Feet” weekend	-	4,347	(4,347)	-
	-	5,235	(5,235)	-
	-	5,235	(5,235)	-

11 Gifts in kind – Movements in the year

The retail value of the gifts in kind generously donated to Growbaby International for onward distribution to Growbaby projects in the UK are as follows:

	Balance As at 1 st Sep 2024 £	Incoming £	Outgoing £	Balance as at 31 st Aug 2025 £
Support to local Growbaby groups				
‘Kissy Kissy’ & ‘Finest for Baby’ (31 boxes of baby clothes)	-	392,000	(392,000)	-
Inch Blue babygrows	-	4,900	(4,900)	-
	-	396,900	(396,900)	-
	-	396,900	(396,900)	-

The ‘Kissy Kissy’ boxes of baby clothing were donated to Gbl by ‘Finest for Baby’ and sent to the following UK Growbaby projects:

- Ashford
- Gloucester
- Purley
- Aylesbury
- Hull
- Rayleigh
- Birmingham
- Kingsdown Creekside
- South Liverpool
- Chelmsford
- Kingston
- West Wiltshire
- Colchester
- Manchester Bury
- Whitstable
- Chelmsford
- Manchester 442
- Wokingham
- Darlington
- Newcastle
- Worcester
- Dunstable
- Newham
- York
- Dunstable Rock & Redeemer

Growbaby International

Notes to accounts (Continued)

The Babygrow boxes from Inch Blue were distributed to the following Connection Points for onward distribution to UK Growbaby projects:

- Growbaby Falmouth for South West (Devon & Cornwall) region
- Growbaby Gloucester for the South West & Wales
- Growbaby Whitstable for the South East (Kent) region
- Growbaby Kingston & Sutton for London region
- Growbaby Rayleigh & Chelmsford for the South East region
- Growbaby Nuneaton & Worcester for the Midlands
- Growbaby York for the North East region

GROWBABY INTERNATIONAL

England & Wales - Charity number 1185228

Accounts

Reports and Financial Statements

For the period ended 31st August 2024

Growbaby International

Growbaby International

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Growbaby International

Charity information and administrative details

Name	Growbaby International
Charity Registration Number	1185228
Principal office	28, Albert Palace Mansions Lurline Gardens London, SW11 4DG
Trustees:	
Noni Farrelly	Growbaby Co-ordinator, Retired Senior Pastor & Nurse Appointed on 4 April 2019
Peter Farrelly	Chairman, Retired Senior Pastor & School Bursar Appointed on 4 April 2019
Angela Large	Retired Senior Pastor and Executive Director of Services of a Charity Appointed on 4 April 2019
Joanna Lwanga	Business analyst Appointed on 4 March 2023
Niki Matthews	Event Director Appointed on 4 April 2022
Anine Steytler	Chartered Accountant Appointed on 4 April 2019
Neil Woodward	Senior Pastor Appointed on 4 April 2019
Bankers	Lloyds Bank PO Box 1000 Andover, BX1 1LT
Insurers	Ansvar Insurance Company Ltd Ansvar House, St. Leonards Road Eastbourne, East Sussex, BN21 3UR
ICO Certificate	ZB385682

Growbaby International

Report for the year ended August 2024

Trustees' Report

The Trustees of Growbaby International present their annual report and financial statements for the year ended 31st August 2024. The Trustees have adopted the provisions of 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 the Republic of Ireland (FRS 102) (effective 1st January 2015).

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

Structure, Governance and Management

Growbaby International is a Charitable Incorporated Organisation (CIO) governed by a constitution dated 30th May 2019 and entered on the Register of Charities on 9th September 2019 (Charity Registration Number 1185228). Clause 6. (3) gives the CIO power to remunerate Trustees and connected persons.

The Trustees (as set out on page (i)) are responsible for the proper management and administration of the CIO and its property and funds (as detailed at clause 9). The selection criteria for Trustees are based on expertise and need; whereby the mix of skills and expertise (including legal & financial) on the Board are to be sufficient for the size and scope of the charity. General Trustee selection principles are: the majority of Trustees should desirably be (or have been) associated with a local Growbaby; one should desirably be a Vineyard Pastor; two to three members of the Board should be from business and it is desirable for a couple to be professionally qualified. Expertise is to be bought-in as necessary to deal with emerging issues.

Day-to-day control and management of the administration of the Trust is delegated to the Chair. This is controlled by requiring regular reporting back to the Board of Trustees, so that all decisions made under delegated powers can be ratified by the full Board.

We have introduced a formal risk management process to assess business risks and implement risk management strategies. This has involved identifying the major strategic, operational and financial risks to which the Trust is exposed, prioritising them in terms of potential impact and likelihood of occurrence, and establishing systems to mitigate those risks. The action plan is reviewed annually and as required to ensure its validity.

Objectives and Activities

The objects of Growbaby International (Gbi) as stated in its Constitution (at clause 3) are:

- 1) The prevention and relief of child poverty
- 2) The relief of young people who are in need as a result of financial hardship, youth, ill-health, disability, or other social and economic, or just social, disadvantage

In furtherance of these objects but not otherwise the CIO may:

- a) Support local Growbaby groups
- b) Provide training to parents
- c) Provide or assist in the provision of education and training
- d) Provide advocacy for children

Growbaby International

Trustees' report (Continued)

- e) Develop support strategies and training for care givers and professionals working with children
- f) Provide grants, items and services to other Growbaby groups and carers or professionals working with children and families.

Achievements and Performance

Supporting Local Growbaby groups ...

There are now 49 Growbaby projects. Since September 2023, one project has withdrawn from the connections, two projects closed and two new Growbabys launched bringing the total number of projects to 49.

Gbl continues to provide advice and support for proposed, new and existing Growbabys. This has been undertaken in a number of different ways; via zoom, in person, via phone, email and through the annual Growbaby "Being Jesus' Hands and Feet" conference and the closed Facebook connections group.

There continues to be an increase in individuals and churches approaching Gbl with preliminary enquiries about starting up Growbabys and for the most part these have been followed up as those making the initial enquiries wish. Some have led to new Growbabys starting during this period. There are a few enquiries that we believe will lead to Growbabys in the near future but we do not push these contacts, rather remain available for conversation.

The "Being Jesus' Hands and Feet" conference in September 2023 was well attended by about 50 people. In line with our thinking in 2022 we changed the format slightly and brought far more groups in to speak, these included Advocacy and Kids matter. Dr Carole Kaplan, from the Archbishop of Canterbury's commission on family life spoke via a zoom link about the report "Love Matters" which included a section on Growbaby. The conference title was "Telling the Story". This focused on how we tell the Growbaby story in various way, to our communities and more widely.

The Growbaby connections group on Facebook remains a lively and informed forum for sharing ideas, questions and suggestions and Gbl has been proactive in informing the group of changes in legislation, new grant initiatives and other useful information. We have currently got 140 members of the group.

There has been an opportunity to visit a number of the Growbabys in person and it has been chance for the Trustees to bring encouragement and some suggestions.

A number of Growbaby leaders have asked for online one-on-one meetings to discuss issues and think things through with Gbl.

We have now invited Growbabys to apply for our second round of grants. The uptake has been significantly lower than last year, when we asked for feedback as to why many of them replied that they had been able to gain significant funding elsewhere this year.

'Finest for Baby' continues to generously donate end of season boxes of baby clothes, blankets and hats which are fairly distributed by Gbl to Growbaby projects throughout the UK. We would like it as a matter of record that Linda Gill and Finest for Baby have been in incredible support to the Growbabys over the years and we are incredibly grateful to them for all their beautiful clothes.

Growbaby International

Trustees' report (Continued)

Gbl has also been able to partner with Apramo which makes new car seats. These have been going to landfill but Apramo has agreed to give them to Gbl for distribution to Growbaby projects. The seats are ex-demonstrators so are still considered unused, consequently we will be able to give them out to the Growbabys. We have already received and distributed the first three car seats.

Provide training to parents ...

Tanya van Dalen is now in the process of writing her manual for the Sensory Parenting course and this is expected to be finished by the Autumn of 2024. Gbl has commissioned a new website called growbabysensoryparenting.org. We do not yet have a date for this site to go live as it will coincide with the launch date of the parenting courses.

Provide or assist in the provision of education and training ...

The progress on launching the Sensory parenting course is somewhat slow as Tanya van Dalen has an extremely busy fulltime job. We are very aware that how we set the course out will define the model moving forward and so we are keen to ensure that we roll it out in a careful manner rather than rushing.

Noni Farrelly and Tanya van Dalen were able to talk with 'Growing Hope' who provided invaluable advice and recommendations for rolling out parenting courses. Tanya is now actually working for Growing Hope one day a week which will give her an insight into how they manage their courses.

Provide advocacy for children ...

We have remained in contact with Dr Carole Kaplan from the Archbishop of Canterbury's commission and she is potentially hosting a further piece of research on family support and would be keen to have Gbl involved.

Develop support strategies and training for care givers and professionals working with children ...

Gbl has mostly been fulfilling this part of its aims through local Growbaby as this stage. Providing local support for local Growbabys has enabled us to trickle down information to a local level. We hope to see this become more direct support in the future.

Provide grants, items and services to other Growbaby groups and carers or professionals working with children and families ...

In April 2023 the Growbabys who received grants gave their feedback to GBI on their applications and how they used them. It was extremely encouraging for the Trustees to see how much of a difference the grants had made. Peter and Noni Farrelly gave feedback to all the Growbabys on their applications for grants.

Future plans ...

Looking towards the future for Gbl, the intention in 2024-25 is to focus on sourcing significant funders who believe in the vision and values of the charity and will be able to provide funds to take Growbaby International forwards.

Growbaby International

Trustees' report (Continued)

Our plans for 2024-25 and beyond are three-fold:

1. To be a point of contact for advice and support to existing and emerging Growbabys/kids.
2. To source funders to enable Gbl to continue to be a grant making organisation to help provide funds for Growbaby start-ups and / or specific projects by existing Growbabys/kids.
3. To help new Growbabys/Growkids/Growfamilies get going.

Also, following feedback from a number of the Growbabys it has been decided that in 2024-25 the annual conference will be a weekend event. This presents significant challenges in terms of funding but the Trustees have made the decision that the investment will be in line with our charitable objects and with the felt need of the local Growbabys. Eaton Manor has been booked and a deposit paid and the event will run over the weekend of 20 – 22nd June 2025. We can accommodate up to 50 guests at the venue and the plan is to offer it to leaders first and then if there is space to other Growbaby teams.

Management & administration ...

"We want to avoid any criticism of the way we administer this liberal gift. For we are taking pains to do what is right, not only in the eyes of the Lord but also in the eyes of men." (2 Corinthians 8:20-21).
"Now it is required that those who have been given a trust must prove faithful" (1 Corinthians 4:2).

Our aim is to be wise and responsible stewards, and to be a charity, which is fully compliant with legislation and operates with integrity. We are accountable to: (1) The Lord; and (2) Official institutions (such as the Charity Commission, HM Revenue & Customs, Health & Safety Executive, Independent Examiners, VAT Inspectorate, ...etc). The principle being that these matters (especially financial) should be handled by people of integrity with the relevant skills, and it is for the latter reason that we have appointed these Trustees.

Review PJLF

Balancing the books ...

Incoming resources for the period amounted to £9,066 (2023: £9,144) of which £0 (2023: £336) was restricted as to its use. The net incoming resources on the General Fund was £3,161 (2023: £(2,090)) and Restricted Funds was £0 (2023: £0) giving total reserves on the General Fund of £25,152(2023: £21,991) and Restricted Funds of £0 (2023: £0). The Trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly and we have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

Expenditure ...

The management and administration expenditure has increased in tandem with our development as a charity but we do not envisage this growth continuing. Notwithstanding this, expenditure during the period has been minimal and broadly limited to insurance premiums and membership of Thirtyone:eight (a child protection advisory service / umbrella organisation).

Growbaby International

Trustees' report (Continued)

Income ...

The CIO's principle stream of income is contributions from generous donors, supplemented by one-off gifts from individuals / organisations and GiftAid. Their financial commitment to this charity enables us to develop existing charitable objects and pioneer new ones and so achieve the vision that we believe God has called us to fulfil.

Gifts in kind ...

During the reporting period we received generous gifts in kind with a retail value of approximately £217,600 (2023-£184,500), which Gbl fairly distributed to various Growbaby projects in the UK as support to local Growbaby projects and the provision of education and training.

Reserves Policy ...

In line with Charity Commission guidance, the Trustees have reviewed their policy on the unrestricted funds not committed or invested in tangible fixed assets ('the free reserves') and find that the charity should have:

'Fixed reserves' (or an Emergency Operating Reserve) of between 6-12 months of the resources expended plus rationalisation costs, which currently equates to £5,000 - £6,000 in general funds, to provide:

- Funds to restructure the charity in the event of the income dropping sharply;
- A 6-12 month foundation for the short term security of our charitable activities and to meet any contractual obligations.

'Strategic reserves' (or a treasure-chest') specifically set aside and built-up year-on-year in order to meet our medium and long-term plans.

Responsibilities of the Board of Trustees ...

Charity law requires the Board of 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 its incoming resources and resources expended for the period. In preparing those financial statements, the Board of Trustees should follow best practice and 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 concern basis unless it is inappropriate to presume that the charity will continue in operation; and
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.

The Board of Trustees is responsible for maintaining 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 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities and to provide reasonable assurance that:

Growbaby International

Trustees' report (Continued)

- the charity is operating efficiently and effectively;
- all assets are safeguarded against unauthorised use or disposition and are properly applied;
- proper records are maintained and financial information used within the charity, or for publication, is reliable;
- the charity complies with relevant laws and regulations.

The systems of internal control are designed to provide reasonable but not absolute assurance against material misstatement or loss. They include:

- An annual budget approved by the Trustees;
- Monthly consideration by the Trustees of: financial results and variances from budgets for both the year-to-date and month end; year-end forecast of outturn;
- Delegation of day-to-day management authority and segregation of duties; and
- Identification and management of risks.

The Board of Trustees, who are Trustees for the purpose of charity law, who served during the year and up to the date of this report are set out under Charity information and administrative details.

Examiners ...

An independent examination is not needed because the gross income for the period did not exceed the £25,000 threshold as directed by the Charity Commission.

Approved by the Trustees on 29th October 2024
and signed on their behalf by



Peter JL Farrelly, Chairman

Growbaby International

Consolidated statement of financial activities

	Notes	General Funds £	Restricted Funds £	31 Aug 2024 Total £	31 Aug 2023 Total £
Incoming Resources					
Incoming Resources from Generated Funds					
Donations & Legacies	3a	9,066	-	9,066	8,628
Charitable Activities	3b	-	-	-	486
Total Incoming Resources		9,066	-	9,066	9,114
Resources Expended					
Cost of Generating Funds					
Charitable Activities	4a	4,431	-	4,431	4,328
Grants for charitable activities	4b	-	-	-	5,000
Governance Costs	4c	309	-	309	1,065
Support & administrative costs	4d	1,165	-	1,165	811
Total resources expended		5,905	-	5,905	11,204
Net incoming/(Outgoing) resources		3,161	-	3,161	(2,090)
Total Funds Brought Forward		21,991	-	21,991	24,081
Total Funds Carried Forward		25,152	-	25,152	21,991

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 9 to 15 form part of these financial statements.

All activities relate to the operations of Growbaby International.

Growbaby International

Balance sheets as at 31st August 2024

	Notes	31 Aug 2024 £	31 Aug 2023 £
Fixed assets			
Tangible fixed assets		-	-
		-----	-----
		-	-
Current assets			
Cash at bank and in hand	7	23,988	21,317
Debtors	8	1,164	754
		-----	-----
		25,152	22,071
Creditors: amounts falling due within one year	9	(-)	(80)
		-----	-----
Net current assets		25,152	21,991
		=====	=====
Net Assets		25,152	21,991
		=====	=====
Funds			
Unrestricted Fund		25,152	21,991
Restricted fund	10	-	-
		-----	-----
Total funds		25,152	21,991
		=====	=====

Approved by the Trustees on 29th October 2024
and signed on their behalf by

PJL Farrelly

Peter JL Farrelly, Chairman

Growbaby International

Notes to the consolidated financial statements

1 Accounting policies

1.1 Basis of accounting

The financial statements are prepared under the provisions of 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 the Republic of Ireland (FRS 102) (effective 1 January 2015).

1.2 Funds

All the funds of Growbaby International have been analysed over the different types of funds, which are:

Unrestricted Funds

Unrestricted funds are those, which are not subject to any special restrictions and which can be used as the Trustees decide. Designated funds are part of unrestricted funds and are amounts the Trustees have set aside to cover particular expenditure.

Restricted Funds

Restricted funds are those where the donor has imposed restrictions on how the funds may be used, but which do not prevent the fund being spent.

1.3 Income and expenditure

Income from donations and gifts has been included in the Statement of Financial Activities on an accruals basis. Other income and interest together with all expenditure, has been included on an accruals basis.

1.4 Grants payable

Grants payable are recorded as expenditure when incurred and authorised by the Trustees.

1.5 Fixed assets

Fixed assets are depreciated over their estimated useful lives so as to write off their costs less estimated residual value. Depreciation rates vary according to the class of asset and are:-

Computer equipment	- 50% per annum on written down value
Computer software	- 50% per annum on written down value
PA & Audio visual	
Equipment	- 25% per annum on written down value
Fixtures and fittings	- 25% per annum on written down value
Office equipment	- 25% per annum on written down value
Motor vehicles	- 25% per annum on written down value

2 Income and expenditure

Income and related expenditure is attributable to the principal activities of: 1) The prevention and relief of child poverty 2) The relief of young people who are in need as a result of financial hardship, youth, ill-health, disability, or other social and economic, or just social, disadvantage. In furtherance of these objects but not otherwise the CIO may: a) Support local Growbaby groups b) Provide training to parents c) Provide or assist in the provision of education and training d) Provide advocacy for children e) Develop support strategies and training for care givers and professionals working with children f) Provide grants, items and services to other Growbaby groups and carers or professionals working with children and families.

The whole of the income arises in the UK.

Growbaby International

Notes to accounts (Continued)

3 Incoming Resources

a) Donations & Legacies

	General Funds £	Restricted Funds £	Year ended 31 Aug 2024 Total £	Year ended 31 Aug 2023 Total £
Standing Orders	-	-	-	-
Gifts & Offerings	6,022	-	6,022	5,928
Gift Aid donations	2,435	-	2,435	2,160
Gift Aid Tax Recovered	609	-	609	540
	9,066	-	9,066	8,628

b) Charitable Activities

	General Funds £	Restricted Funds £	Year ended 31 Aug 2024 Total £	Year ended 31 Aug 2023 Total £
Other Income	-	-	-	150
Jesus' Hands & Feet Conference	-	-	-	336
	-	-	-	486

4 Resources Expended

a) Charitable expenditure

	General Funds £	Restricted Funds £	Year ended 31 Aug 2024 Total £	Year ended 31 Aug 2023 Total £
Provide education & training	2,638	-	2,638	4,137
Provide training for parents	850	-	850	-
Support for local Growbabys	943	-	943	191
	4,431	-	4,431	4,328

Growbaby International

Notes to accounts (Continued)

b) Grants for charitable activities

	General Funds £	Restricted Funds £	Year ended 31 Aug 2024 Total £	Year ended 31 Aug 2023 Total £
Grants made include the following:				
To individuals	-	-	-	-
To institutions:				
Thetford Growbaby	-	-	-	500
Grosvenor Church - Barnstaple Growbaby	-	-	-	500
Kirkcaldy Growbaby	-	-	-	500
Wimbledon Foodbank for Growbaby	-	-	-	500
York Growbaby	-	-	-	500
Chelmsford Vineyard Growbaby	-	-	-	500
Leicester Vineyard Growbaby	-	-	-	500
Swindon Growbaby	-	-	-	500
Worcester Vineyard Growbaby	-	-	-	500
Hope City Church Growbaby	-	-	-	500
	-	-	-	5,000

c) Governance costs

	General Funds £	Restricted Funds £	Year ended 31 Aug 2024 Total £	Year ended 31 Aug 2023 Total £
Insurance Costs	274	-	274	253
Trustees' Meetings	-	-	-	-
Legal & Professional Fees	35	-	35	812
	309	-	309	1,065

Growbaby International

Notes to accounts (Continued)

d) Support and administrative costs

	General Funds £	Restricted Funds £	Year ended 31 Aug 2024 Total £	Year ended 31 Aug 2023 Total £
Office expenses	-	-	-	260
Travel & meetings	59	-	59	218
Dues & subscriptions	731	-	731	99
Telephone & postage	240	-	240	181
Gifts	135	-	135	53
	1,165	-	1,165	811
	1,165	-	1,165	811

5 Taxation

Growbaby International is registered with the Charity Commission and HMRC recognises it as a charity for tax purposes so it is accordingly exempt from taxation on its charitable activities.

6 Staff costs

	General Funds	Restricted Funds £	Year ended 31 Aug 2024 Total £	Year ended 31 Aug 2023 Total £
Staff costs were made up of:				
Wages & salaries	-	-	-	-
Travel & Subsistence	-	-	-	-
Other staff costs	-	-	-	-
	-	-	-	-
	-	-	-	-

	Number	Number
The average number of persons employed by the CIO during the year was:	-	-

Transactions with Trustees:

	2024 £	2023 £
Trustee's emoluments	603	2,538
	603	2,538

During the period, Fiona Farrelly was reimbursed expenses of £603 (2023: £2,538). These expenses are related to costs of operating the charity.

Growbaby International

Notes to accounts (Continued)

7 Cash at Bank

	Year ended 31 Aug 2024 Total £	Year ended 31 Aug 2023 Total £
Current Bank Account	23,988	21,317
	23,988	21,317

8 Debtors

	Year ended 31 Aug 2024 Total £	Year ended 31 Aug 2023 Total £
Due within one year:		
Trade debtors	-	-
Undeposited funds	-	540
Pre-payments	1,164	214
	1,164	754
	1,164	754

9 Creditors & Accruals – Amounts falling due within one year

	Year ended 31 Aug 2024 Total £	Year ended 31 Aug 2023 Total £
Income in advance	-	-
Accruals	-	80
	-	80
	-	80

Growbaby International

Notes to accounts (Continued)

10 Restricted funds – Movements in the year

	Balance As at 1 st Sep 2023 £	Incoming Funds £	Outgoing Funds £	Balance as at 31 st Aug 2024 £
“Being Jesus’ Hands & Feet” conference	-	-	(-)	-
	-	-	(-)	-
	-	-	(-)	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

11 Gifts in kind – Movements in the year

The retail value of the gifts in kind generously donated to Growbaby International for onward distribution to Growbaby projects in the UK are as follows:

	Balance As at 1 st Sep 2023 £	Incoming £	Outgoing £	Balance as at 31 st Aug 2024 £
Support to local Growbaby groups				
‘Kissy Kissy’ & ‘Finest for Baby’ (31 boxes of baby clothes)	-	217,000	(217,000)	-
Apramo (3 car seats)	-	600	(600)	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

The ‘Kissy Kissy’ boxes of baby clothing were donated to Gbl by ‘Finest for Baby’ and sent to the following UK Growbaby projects:

- Whitstable
- Kingston (2 boxes)
- Gloucester
- Worcester
- Sutton
- Dunstable
- Wandsworth
- Coventry
- Bath
- Chelmsford
- York
- Bedworth
- Norwich
- Cambridge
- Hoxton (2 boxes)
- Leicester
- Swindon
- Thetford
- Hull
- Teesside
- Ashford
- Torrington (2 boxes)
- Cardiff (2 boxes)
- Rayleigh
- Launceston
- Kirkcaldy
- Truro
- Birmingham

Growbaby International

Notes to accounts **(Continued)**

Three Apramo car seats were distributed to Enfield Growbaby.

GROWBABY INTERNATIONAL

England & Wales - Charity number 1185228

Accounts

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For the period ended 31st August 2023

Growbaby International

Growbaby International

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Growbaby International

Charity information and administrative details

Name	Growbaby International
Charity Registration Number	1185228
Principal office	28, Albert Palace Mansions Lurline Gardens London, SW11 4DG
Trustees:	
Noni Farrelly	Growbaby Co-ordinator, Retired Senior Pastor & Nurse Appointed on 4 April 2019
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Neil Woodward	Senior Pastor Appointed on 4 April 2019
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Insurers	Ansvar Insurance Company Ltd Ansvar House, St. Leonards Road Eastbourne, East Sussex, BN21 3UR
ICO Certificate	ZB385682

Growbaby International

Report for the year ended August 2023

Trustees' Report

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The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

Structure, Governance and Management

Growbaby International is a Charitable Incorporated Organisation (CIO) governed by a constitution dated 30th May 2019 and entered on the Register of Charities on 9th September 2019 (Charity Registration Number 1185228). Clause 6. (3) gives the CIO power to remunerate Trustees and connected persons.

The Trustees (as set out on page (i)) are responsible for the proper management and administration of the CIO and its property and funds (as detailed at clause 9). The selection criteria for Trustees are based on expertise and need; whereby the mix of skills and expertise (including legal & financial) on the Board are to be sufficient for the size and scope of the charity. General Trustee selection principles are: the majority of Trustees should desirably be (or have been) associated with a local Growbaby; one should desirably be a Vineyard Pastor; two to three members of the Board should be from business and it is desirable for a couple to be professionally qualified. Expertise is to be bought-in as necessary to deal with emerging issues.

Day-to-day control and management of the administration of the Trust is delegated to the Chair. This is controlled by requiring regular reporting back to the Board of Trustees, so that all decisions made under delegated powers can be ratified by the full Board.

We have introduced a formal risk management process to assess business risks and implement risk management strategies. This has involved identifying the major strategic, operational and financial risks to which the Trust is exposed, prioritising them in terms of potential impact and likelihood of occurrence, and establishing systems to mitigate those risks. The action plan is reviewed annually and as required to ensure its validity.

Objectives and Activities

The objects of Growbaby International (Gbi) as stated in its Constitution (at clause 3) are:

- 1) The prevention and relief of child poverty
- 2) The relief of young people who are in need as a result of financial hardship, youth, ill-health, disability, or other social and economic, or just social, disadvantage

In furtherance of these objects but not otherwise the CIO may:

- a) Support local Growbaby groups
- b) Provide training to parents
- c) Provide or assist in the provision of education and training
- d) Provide advocacy for children

Growbaby International

Trustees' report (Continued)

- e) Develop support strategies and training for care givers and professionals working with children
- f) Provide grants, items and services to other Growbaby groups and carers or professionals working with children and families.

Achievements and Performance

Supporting Local Growbaby groups ...

Gbl continues to provide advice and support for proposed, new and existing Growbabys. This has been undertaken in a number of different ways; via zoom, in person, via phone, email and through the annual Growbaby "Being Jesus' Hands and Feet" conference and the closed Facebook connections group.

The "Being Jesus' Hands and Feet" conference in November 2022 was well attended and our key speaker, Neil Woodward, graciously stepped in at 48 hours' notice when our original speaker was unable to attend due to ill health. The plan for next year is to change the format slightly and to look at a more varied approach to delivery.

There has been a significant increase in individuals and churches approaching Gbl with preliminary enquiries about starting up Growbabys and for the most part these have been followed up as those making the initial enquiries wish. Some have led to new Growbabys starting during this period.

The Growbaby connections group on Facebook remains a lively and informed forum for sharing ideas, questions and suggestions and Gbl has been proactive in informing the group of changes in legislation, new grant initiatives and other useful information.

There has been an opportunity to visit a number of the Growbabys in person and it has been chance for the Trustees to bring encouragement and some suggestions.

A number of Growbaby leaders have asked for online one-on-one meetings to discuss issues and think things through with Gbl.

Gbl has also been able to take the lead on looking into the ability of the local Growbabys to give away car seats. This has been undertaken in conjunction with Chris Knott brokers and Ansvar Insurers. We believe that this piece of work is significant and provided that guidelines are followed now allows Growbabys to distribute car seats to vulnerable families.

As part of the Grant making process, we provided comprehensive feedback to each local Growbaby, successful or unsuccessful on their application. We wanted to take this opportunity for this to be a learning space to encourage Growbabys to continue to apply for external funding.

'Finest for Baby' continues to generously donate end of season boxes of baby clothes, blankets and hats which are fairly distributed by Gbl to Growbaby projects throughout the UK.

Provide training to parents ...

Tanya van Dalen has now completed writing her book "Sensory parenting for sensory children". The book was launched officially on 30th March 2022 and is now being sold through a number of outlets. Tanya has run the course locally in Kingston upon Thames but has also run the course through her

Growbaby International

Trustees' report (Continued)

old employer, Sensory Smart. She has donated the royalties from the book to Gbl and Sensory Smart has made a donation to Gbl each time she has run the course for them. As part of our role in Gbl we have also been looking at how to roll this course out more widely so that parents can access it.

Provide or assist in the provision of education and training ...

In relation to the Sensory parenting course, Tanya has also undertaken a pilot course with a number of other Growbaby leaders with a view to enabling the Growbabys to run the course for themselves. This will be developed further in the next year.

Noni Farrelly and Tanya van Dalen were able to talk with 'Kids Matter' who provided invaluable advice and recommendations for rolling out parenting courses. Noni Farrelly met with Paul and Amanda Cowley who launched prison alpha about their recommendations for putting on courses in a national way. Whilst we remain in our infancy in terms of this particular goal the parenting course will be a significant step forward in this arena.

Provide advocacy for children ...

Gbl has been able, through Dr Carole Kaplan to provide information and input into the Archbishop of Canterbury's commission on families and households. The report was published on 26th April 2023 and the Gbl contribution is on page 188. We came into the report somewhat late but we are thrilled that we are able to have some input and we believe that this area of Gbl's work is only just beginning.

Develop support strategies and training for care givers and professionals working with children ...

Gbl has mostly been fulfilling this part of its aims through local Growbaby as this stage. Providing local support for local Growbabys has enabled us to trickle down information to a local level. We hope to see this become more direct support in the future.

Provide grants, items and services to other Growbaby groups and carers or professionals working with children and families ...

In the spring Gbl made ten grants of £500 each for Growbaby start-ups and / or specific projects by existing Growbabys / Growkids. Also, as a training exercise, we provided comprehensive feedback to unsuccessful grant applications.

Future plans ...

Looking towards the future for Gbl, the intention in 2023-24 is to focus on sourcing significant funders who believe in the vision and values of the charity and will be able to provide funds to take Growbaby International forwards.

Our plans for 2023-24 and beyond are three-fold:

1. To be a point of contact for advice and support to existing and emerging Growbabys/kids.
2. To source funders to enable Gbl to continue to be a grant making organisation to help provide funds for Growbaby start-ups and / or specific projects by existing Growbabys/kids.
3. To help new Growbabys/Growkids/Growfamilies get going.

Growbaby International

Trustees' report (Continued)

We plan to hold the "Being Jesus' hands and feet" conference at Birmingham Vineyard on 30th September 2023. The title of the conference is "Telling the story", with Dr Carole Kaplan as main speaker.

Management & administration ...

*"We want to avoid any criticism of the way we administer this liberal gift. For we are taking pains to do what is right, not only in the eyes of the Lord but also in the eyes of men." (2 Corinthians 8:20-21).
"Now it is required that those who have been given a trust must prove faithful" (1 Corinthians 4:2).*

Our aim is to be wise and responsible stewards, and to be a charity, which is fully compliant with legislation and operates with integrity. We are accountable to: (1) The Lord; and (2) Official institutions (such as the Charity Commission, HM Revenue & Customs, Health & Safety Executive, Independent Examiners, VAT Inspectorate, ...etc). The principle being that these matters (especially financial) should be handled by people of integrity with the relevant skills, and it is for the latter reason that we have appointed these Trustees.

Review

Balancing the books ...

Incoming resources for the period amounted to £9,114 (2022: £25,748) of which £336 (2022: £0) was restricted as to its use. The net incoming resources on the General Fund was £(2,090) (2022: £23,631) and Restricted Funds was £0 (2022: £0) giving total reserves on the General Fund of £21,991 (2022: £24,081) and Restricted Funds of £0 (2022: £0). The Trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly and we have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

Expenditure ...

The management and administration expenditure has increased in tandem with our development as a charity but we do not envisage this growth continuing. Notwithstanding this, expenditure during the period has been minimal and broadly limited to insurance premiums, membership of Thirtyone:eight (a child protection advisory service / umbrella organisation) and taking legal advice from Russell Cooke LLP about our risk profile.

Income ...

The CIO's principle stream of income is contributions from generous donors, supplemented by one-off gifts from individuals / organisations and GiftAid. Their financial commitment to this charity enables us to develop existing charitable objects and pioneer new ones and so achieve the vision that we believe God has called us to fulfil.

Gifts in kind ...

During the reporting period we received generous gifts in kind with a retail value of approximately £184,500, which Gbl fairly distributed onto Various Growbaby projects in the UK as support to local Growbaby projects and the provision of education and training.

Reserves Policy ...

In line with Charity Commission guidance, the Trustees have reviewed their policy on the unrestricted funds not committed or invested in tangible fixed assets ('the free reserves') and find that the charity should have:

'Fixed reserves' (or an Emergency Operating Reserve) of between 6-12 months of the resources

Growbaby International

Trustees' report (Continued)

expended plus rationalisation costs, which currently equates to £5,000 - £6,000 in general funds, to provide:

- Funds to restructure the charity in the event of the income dropping sharply;
- A 6-12 month foundation for the short term security of our charitable activities and to meet any contractual obligations.

'Strategic reserves' (or a treasure-chest') specifically set aside and built-up year-on-year in order to meet our medium and long-term plans.

Responsibilities of the Board of Trustees ...

Charity law requires the Board of 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 its incoming resources and resources expended for the period. In preparing those financial statements, the Board of Trustees should follow best practice and 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 concern basis unless it is inappropriate to presume that the charity will continue in operation; and
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.

The Board of Trustees is responsible for maintaining 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 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities and to provide reasonable assurance that:

- the charity is operating efficiently and effectively;
- all assets are safeguarded against unauthorised use or disposition and are properly applied;
- proper records are maintained and financial information used within the charity, or for publication, is reliable;
- the charity complies with relevant laws and regulations.

The systems of internal control are designed to provide reasonable but not absolute assurance against material misstatement or loss. They include:

- An annual budget approved by the Trustees;
- Monthly consideration by the Trustees of: financial results and variances from budgets for both the year-to-date and month end; year-end forecast of outturn;
- Delegation of day-to-day management authority and segregation of duties; and
- Identification and management of risks.

The Board of Trustees, who are Trustees for the purpose of charity law, who served during the year and up to the date of this report are set out under Charity information and administrative details.

Growbaby International

Trustees' report (Continued)

Examiners ...

An independent examination is not needed because the gross income for the period did not exceed the £25,000 threshold as directed by the Charity Commission.

Approved by the Trustees on 31st January 2024
and signed on their behalf by



Peter JL Farrelly, Chairman

Growbaby International

Consolidated statement of financial activities

	Notes	General Funds £	Restricted Funds £	31 Aug 2023 Total £	31 Aug 2022 Total £
Incoming Resources					
Incoming Resources from Generated Funds 2					
Donations & Legacies	3a	8,628	-	8,628	25,748
Charitable Activities	3b	150	336	486	-
Total Incoming Resources		<u>8,778</u>	<u>336</u>	<u>9,114</u>	<u>25,748</u>
Resources Expended					
Cost of Generating Funds					
Charitable Activities	4a	3,992	336	4,328	56
Grants for charitable activities	4b	5,000	-	5,000	-
Governance Costs	4c	1,065	-	1,065	2,061
Support & administrative costs	4d	811	-	811	-
Total resources expended		<u>10,868</u>	<u>336</u>	<u>11,204</u>	<u>2,117</u>
Net incoming/(Outgoing) resources		(2,090)	-	(2,090)	23,631
Total Funds Brought Forward		<u>24,081</u>	<u>-</u>	<u>24,081</u>	<u>450</u>
Total Funds Carried Forward		<u><u>21,991</u></u>	<u><u>-</u></u>	<u><u>21,991</u></u>	<u><u>24,081</u></u>

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 9 to 15 form part of these financial statements.

All activities relate to the operations of Growbaby International.

Growbaby International

Balance sheets as at 31st August 2023

	Notes	31 Aug 2023 £	31 Aug 2022 £
Fixed assets			
Tangible fixed assets		-	-
		-----	-----
		-	-
Current assets			
Cash at bank and in hand	7	21,317	23,856
Debtors	8	754	615
		-----	-----
		22,071	24,471
Creditors: amounts falling due within one year	9	(80)	(390)
		-----	-----
Net current assets		21,991	24,081
		=====	=====
Net Assets		21,991	24,081
		=====	=====
Funds			
Unrestricted Fund		21,991	24,081
Restricted fund	10	-	-
		-----	-----
Total funds		21,991	24,081
		=====	=====

Approved by the Trustees on 31st January 2024
and signed on their behalf by



Peter JL Farrelly, Chairman

Growbaby International

Notes to the consolidated financial statements

1 Accounting policies

1.1 Basis of accounting

The financial statements are prepared under the provisions of 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 the Republic of Ireland (FRS 102) (effective 1 January 2015).

1.2 Funds

All the funds of Growbaby International have been analysed over the different types of funds, which are:

Unrestricted Funds

Unrestricted funds are those, which are not subject to any special restrictions and which can be used as the Trustees decide. Designated funds are part of unrestricted funds and are amounts the Trustees have set aside to cover particular expenditure.

Restricted Funds

Restricted funds are those where the donor has imposed restrictions on how the funds may be used, but which do not prevent the fund being spent.

1.3 Income and expenditure

Income from donations and gifts has been included in the Statement of Financial Activities on an accruals basis. Other income and interest together with all expenditure, has been included on an accruals basis.

1.4 Grants payable

Grants payable are recorded as expenditure when incurred and authorised by the Trustees.

1.5 Fixed assets

Fixed assets are depreciated over their estimated useful lives so as to write off their costs less estimated residual value. Depreciation rates vary according to the class of asset and are:-

Computer equipment	- 50% per annum on written down value
Computer software	- 50% per annum on written down value
PA & Audio visual	
Equipment	- 25% per annum on written down value
Fixtures and fittings	- 25% per annum on written down value
Office equipment	- 25% per annum on written down value
Motor vehicles	- 25% per annum on written down value

2 Income and expenditure

Income and related expenditure is attributable to the principal activities of: 1) The prevention and relief of child poverty 2) The relief of young people who are in need as a result of financial hardship, youth, ill-health, disability, or other social and economic, or just social, disadvantage. In furtherance of these objects but not otherwise the CIO may: a) Support local Growbaby groups b) Provide training to parents c) Provide or assist in the provision of education and training d) Provide advocacy for children e) Develop support strategies and training for care givers and professionals working with children f) Provide grants, items and services to other Growbaby groups and carers or professionals working with children and families.

The whole of the income arises in the UK.

Growbaby International

Notes to accounts (Continued)

3 Incoming Resources

a) Donations & Legacies

	General Funds £	Restricted Funds £	Year ended 31 Aug 2023 Total £	Year ended 31 Aug 2022 Total £
Standing Orders	-	-	-	-
Gifts & Offerings	5,928	-	5,928	23,723
Gift Aid donations	2,160	-	2,160	1,620
Gift Aid Tax Recovered	540	-	540	405
	<u>8,628</u>	<u>-</u>	<u>8,628</u>	<u>25,748</u>

b) Charitable Activities

	General Funds £	Restricted Funds £	Year ended 31 Aug 2023 Total £	Year ended 31 Aug 2022 Total £
Other Income	150	-	150	-
Jesus' Hands & Feet Conference	-	336	336	-
	<u>150</u>	<u>336</u>	<u>486</u>	<u>-</u>

4 Resources Expended

a) Charitable expenditure

	General Funds £	Restricted Funds £	Year ended 31 Aug 2023 Total £	Year ended 31 Aug 2022 Total £
Provide education & training	3,801	336	4,137	-
Support for local Growbabys	191	-	191	-
	<u>3,992</u>	<u>336</u>	<u>4,328</u>	<u>56</u>

Growbaby International

Notes to accounts (Continued)

b) Grants for charitable activities

	General Funds £	Restricted Funds £	Year ended 31 Aug 2023 Total £	Year ended 31 Aug 2022 Total £
Grants made include the following:				
To individuals	-	-	-	-
To institutions:				
Thetford Growbaby	500	-	500	-
Grosvenor Church - Barnstaple Growbaby	500	-	500	-
Kirkcaldy Growbaby	500	-	500	-
Wimbledon Foodbank for Growbaby	500	-	500	-
York Growbaby	500	-	500	-
Chelmsford Vineyard Growbaby	500	-	500	-
Leicester Vineyard Growbaby	500	-	500	-
Swindon Growbaby	500	-	500	-
Worcester Vineyard Growbaby	500	-	500	-
Hope City Church Growbaby	500	-	500	-
	5,000	-	5,000	-
	5,000	-	5,000	-

c) Governance costs

	General Funds £	Restricted Funds £	Year ended 31 Aug 2023 Total £	Year ended 31 Aug 2022 Total £
Insurance Costs	253	-	253	42
Trustees' Meetings	-	-	-	-
Legal & Professional Fees	812	-	812	2,019
	1,065	-	1,065	2,061
	1,065	-	1,065	2,061

Growbaby International

Notes to accounts (Continued)

d) Support and administrative costs

	General Funds £	Restricted Funds £	Year ended 31 Aug 2023 Total £	Year ended 31 Aug 2022 Total £
Office expenses	260	-	260	-
Travel & meetings	218	-	218	-
Dues & subscriptions	99	-	99	-
Telephone & postage	181	-	181	-
Gifts	53	-	53	56
	<u>811</u>	<u>-</u>	<u>811</u>	<u>56</u>

5 Taxation

Growbaby International is registered with the Charity Commission and HMRC recognises it as a charity for tax purposes so it is accordingly exempt from taxation on its charitable activities.

6 Staff costs

	General Funds	Restricted Funds £	Year ended 31 Aug 2023 Total £	Year ended 31 Aug 2022 Total £
Staff costs were made up of:				
Wages & salaries	-	-	-	-
Travel & Subsistence	-	-	-	-
Other staff costs	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

	Number	Number
The average number of persons employed by the CIO during the year was:	-	-

Transactions with Trustees:

	2023 £	2022 £
Trustee's emoluments	<u>2,538</u>	<u>-</u>

During the period, Fiona Farrelly' Angela Large & Neil Woodward were reimbursed expenses of £2,118 (2022: £-). These expenses are related to costs of operating the charity.

Growbaby International

Notes to accounts (Continued)

Neil Woodward received £500 in honoraria for speaking at short notice at the annual Gbl "Being Jesus' Hands & Feet" conference in lieu of the main speaker who was unwell.

7 Cash at Bank

	Year ended 31 Aug 2023 Total £	Year ended 31 Aug 2022 Total £
Current Bank Account	21,317	23,856
	21,317	23,856
	21,317	23,856

8 Debtors

	Year ended 31 Aug 2023 Total £	Year ended 31 Aug 2022 Total £
Due within one year:		
Trade debtors	-	-
Undeposited funds	540	405
Pre-payments	214	210
	754	615
	754	615

9 Creditors & Accruals – Amounts falling due within one year

	Year ended 31 Aug 2023 Total £	Year ended 31 Aug 2022 Total £
Income in advance	-	-
Accruals	80	390
	80	390

Growbaby International

Notes to accounts (Continued)

10 Restricted funds – Movements in the year

	Balance As at 1 st Sep 2022 £	Incoming Funds £	Outgoing Funds £	Balance as at 31 st Aug 2023 £
“Being Jesus’ Hands & Feet” conference	-	336	(336)	-
	-	-	-	-
	-	336	(336)	-
	-	336	(336)	-

11 Gifts in kind – Movements in the year

The retail value of the gifts in kind generously donated to Growbaby International for onward distribution to Growbaby projects in the UK are as follows:

	Balance As at 1 st Sep 2022 £	Incoming £	Outgoing £	Balance as at 31 st Aug 2023 £
Support to local Growbaby groups				
‘Kissy Kissy’ & ‘Finest for Baby’ (23 boxes of baby clothes)	-	161,000	(161,000)	-
‘Kissy Kissy’ & ‘Finest for Baby’ (1 box of Christening gowns)	-	20,000	(20,000)	-
Provide or assist in the provision of education and training				
“Parenting a sensory child” pilot course run by Tanya van Dalen	-	3,500	(3,500)	-
	-	184,500	(184,500)	-
	-	184,500	(184,500)	-

The ‘Kissy Kissy’ boxes of baby clothing were donated to Gbl by ‘Finest for Baby’ and sent to the following UK Growbaby projects:

- Whitstable
- York
- Teesside
- Kingston (2 boxes)
- Bedworth
- Liverpool
- Gloucester
- Norwich
- Torrington
- Worcester
- Cambridge
- Cardiff
- Sutton
- Hoxton
- Rayleigh
- Dunstable (2 boxes)
- Leicester
- Launceston
- Wandsworth
- Swindon
- Fermanagh

Growbaby International

Notes to accounts (Continued)

The 'Kissy Kissy' Christening gowns were donated by 'Finest for Baby' to Gbl and subsequently distributed onto numerous UK Growbaby projects at the annual Growbaby "Being Jesus' Hands & Feet" conference in November 2022.

The "Parenting a sensory child" pilot course generously run by Tanya van Dalen was attended by the following Growbaby projects:

- Cambridge
- Chelmsford
- Coventry
- Hoxton
- Kingston

GROWBABY INTERNATIONAL

England & Wales - Charity number 1185228

Accounts

Reports and Financial Statements

For the period ended 31st August 2022

Growbaby International

Growbaby International

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Growbaby International

Charity information and administrative details

Name	Growbaby International
Charity Registration Number	1185228
Principal office	28, Albert Palace Mansions Lurline Gardens London, SW11 4DG
Trustees:	
Anine Steytler	Chartered Accountant Appointed on 4 April 2019
Noni Farrelly	Growbaby Co-ordinator, Retired Senior Pastor & Nurse Appointed on 4 April 2019
Peter Farrelly	Chairman, Retired Senior Pastor & Bursar Appointed on 4 April 2019
Angela Large	Retired Senior Pastor and Executive Director of Services of a Charity Appointed on 4 April 2019
Neil Woodward	Senior Pastor Appointed on 4 April 2019
Niki Matthews	Event Director Appointed on 4 April 2022
Bankers	Lloyds Bank PO Box 1000 Andover, BX1 1LT
Independent examiners	Independent Examiners Ltd Unit 2, The Broadbridge Business Centre Delling Lane Bosham PO18 8NF
Insurers	Ansvar Insurance Company Ltd Ansvar House, St. Leonards Road Eastbourne, East Sussex, BN21 3UR
ICO Certificate	ZB385682

Growbaby International

Report for the year ended August 2022

Trustees' Report

The Trustees of Growbaby International present their annual report and financial statements for the year ended 31st August 2022. The Trustees have adopted the provisions of 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 the Republic of Ireland (FRS 102) (effective 1st January 2015).

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

Structure, Governance and Management

Growbaby International is a Charitable Incorporated Organisation (CIO) governed by a Constitution dated 30th May 2019 and entered on the Register of Charities on 9th September 2019 (Charity Registration Number 1185228). Clause 6. (3) gives the CIO power to remunerate Trustees and connected persons.

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Day-to-day control and management of the administration of the Trust is delegated to the Chair. This is controlled by requiring regular reporting back to the Board of Trustees, so that all decisions made under delegated powers can be ratified by the full Board.

We have introduced a formal risk management process to assess business risks and implement risk management strategies. This has involved identifying the major strategic, operational and financial risks to which the Trust is exposed, prioritising them in terms of potential impact and likelihood of occurrence, and establishing systems to mitigate those risks. The action plan is reviewed annually and as required to ensure its validity.

Objectives and Activities

The objects of Growbaby International as stated in its Constitution (at clause 3) are:

- 1) The prevention and relief of child poverty
- 2) The relief of young people who are in need as a result of financial hardship, youth, ill-health, disability, or other social and economic, or just social, disadvantage

In furtherance of these objects but not otherwise the CIO may:

- a) Support local Growbaby groups
- b) Provide training to parents
- c) Provide or assist in the provision of education and training
- d) Provide advocacy for children

Growbaby International

Trustees' report (Continued)

- e) Develop support strategies and training for care givers and professionals working with children
- f) Provide grants, items and services to other Growbaby groups and carers or professionals working with children and families.

Achievements and Performance

Vision ...

Looking towards the future for Growbaby International the intention in 2022-23 is to focus on sourcing significant funders who believe in the vision and values of the charity and will be able to provide funds to take Growbaby International forwards. We also intend to spend time supporting new and developing Growbabys both in the UK and overseas.

Tanya van Dalen's book "parenting a sensory child" is now with the publisher for final edits and is due for publication in the Autumn of 2022. It is intended to introduce this to other Growbaby projects at the annual "Being Jesus hands and feet" conference in November 2022.

Present ...

In 2021-22 we spent time working with, encouraging and resourcing new Growbabys. We held a remote (via Zoom) "Being Jesus hands and feet" conference which was well attended with about 80 delegates, the title was "Increase our faith". Jim Macmanus from Kirkcaldy Vineyard was the main speaker alongside Marie Mondesert from the Chemin Neuf community.

The Farrellys have now fully stepped down from their role in Kingston Vineyard and so they have spent time thinking and planning for the next phase of the development of Growbaby International. During this time several new Growbaby's have been started, this means there are now 42 Growbaby's up and running and two further ones are due to come on line in the next few weeks.

The new website, www.Growbaby.org, is now up and running and is gaining traction within the community. We are aware that one of the challenges will be keeping the website up to date and getting new content from the Growbaby connections.

Future plans ...

Our plans for 2022-23 and beyond are three-fold:

1. To be a point of contact for advice and support to existing and emerging Growbabys/kids.
2. To start fundraising so that we can eventually become a grant making organisation to help provide funds for Growbaby start-ups and / or specific projects by existing Growbabys/kids.
3. To help new Growbabys/Growkids/Growfamilies get going.

We are holding the "Being Jesus' hands and feet" conference at Hull Vineyard this year on the 5th November 2022. The title of the conference is "No greater love" and the main speaker is Simon Ponsonby.

Growbaby International

Trustees' report (Continued)

Management & administration ...

"We want to avoid any criticism of the way we administer this liberal gift. For we are taking pains to do what is right, not only in the eyes of the Lord but also in the eyes of men." (2 Corinthians 8:20-21).
"Now it is required that those who have been given a trust must prove faithful" (1 Corinthians 4:2).

Our aim is to be wise and responsible stewards, and to be a charity, which is fully compliant with legislation and operates with integrity. We are accountable to: (1) The Lord; and (2) Official institutions (such as the Charity Commission, HM Revenue & Customs, Health & Safety Executive, Examiners, VAT Inspectorate, ...etc). The principle being that these matters (especially financial) should be handled by people of integrity with the relevant skills, and it is for the latter reason that we have appointed these Trustees.

Review

Balancing the books ...

Incoming resources for the period amounted to £23,631 (2021: £450) of which £0 (2021: £0) was restricted as to its use. The net incoming resources on the General Fund was £23,631 (2021: £450) and Restricted Funds was £0 (2021: £0) giving total reserves on the General Fund of £23,631 (2021: £450) and Restricted Funds of £0 (2021: £0). The Trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly and we have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

Expenditure ...

The management and administration expenditure has increased in tandem with our development as a charity but we do not envisage this growth continuing. Notwithstanding this, expenditure during the period has been minimal and broadly limited to insurance premiums, membership of Thirtyone:eight (a child protection advisory service / umbrella organisation) and taking legal advice from Russell Cooke LLP about our risk profile.

Income ...

We received £22,298 from the transfer of assets on the closure of Kingston Vineyard (charity regn. No. 1176660) so we are now in a financial position to start making a difference nationally by pursuing the future plans highlighted above.

Reserves Policy ...

In line with Charity Commission guidance, the Trustees have reviewed their policy on the unrestricted funds not committed or invested in tangible fixed assets ('the free reserves') and find that the charity should have:

'Fixed reserves' (or an Emergency Operating Reserve) of between 6-12 months of the resources expended plus rationalisation costs, which currently equates to £5,000 - £6,000 in general funds, to provide:

- Funds to restructure the charity in the event of the income dropping sharply;
- A 6-12 month foundation for the short term security of our charitable activities and to meet any contractual obligations.

'Strategic reserves' (or a treasure-chest') specifically set aside and built-up year-on-year in order to meet our medium and long-term plans.

Growbaby International

Trustees' report (Continued)

Responsibilities of the Board of Trustees ...

Charity law requires the Board of 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 its incoming resources and resources expended for the period. In preparing those financial statements, the Board of Trustees should follow best practice and 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 concern basis unless it is inappropriate to presume that the charity will continue in operation; and
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.

The Board of Trustees is responsible for maintaining 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 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities and to provide reasonable assurance that:

- the charity is operating efficiently and effectively;
- all assets are safeguarded against unauthorised use or disposition and are properly applied;
- proper records are maintained and financial information used within the charity, or for publication, is reliable;
- the charity complies with relevant laws and regulations.

The systems of internal control are designed to provide reasonable but not absolute assurance against material misstatement or loss. They include:

- An annual budget approved by the Trustees;
- Monthly consideration by the Trustees of: financial results and variances from budgets for both the year-to-date and month end; year-end forecast of outturn;
- Delegation of day-to-day management authority and segregation of duties; and
- Identification and management of risks.

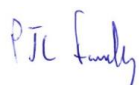
The Board of Trustees, who are Trustees for the purpose of charity law, who served during the year and up to the date of this report are set out under Charity information and administrative details.

Examiners ...

An independent examination is needed because the gross income for the period exceeds the £25,000 threshold as directed by the Charity Commission.

A resolution to appoint Independent Examiners Ltd for the year-end independent examination of the Charity accounts was agreed at the Trustees' Meeting on 2nd October 2022.

Approved by the Trustees on 2nd October 2022
and signed on their behalf by



Peter JL Farrelly, Chairman

Growbaby International

Independent examiner's report

Independent Examiner's Certificate for the accounts of Growbaby International

Report to the trustees of: Growbaby International

On accounts for the period ended 31st August 2022. Charity Number 1185228:

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 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

Independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. 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 the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

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 130 of the Charities Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 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.

Signed:



Date: 1st December 2022

Name:

K Gomes MAAT

Address:

Independent Examiners Ltd
Unit 2, The Broadbridge Business Centre
Delling Lane
Bosham
PO18 8NF

Growbaby International

5

Consolidated statement of financial activities

	Notes	General Funds £	Restricted Funds £	31 Aug 2022 Total £	31 Aug 2021 Total £
Incoming Resources					
Incoming Resources from Generated Funds					
Donations & Legacies	3a	25,748	-	25,748	450
Charitable Activities	3b	-	-	-	-
Total Incoming Resources		25,748	-	25,748	450
Resources Expended					
Cost of Generating Funds					
Charitable Activities	4a	56	-	56	-
Governance Costs	4b	2,061	-	2,061	-
Total resources expended		2,117	-	2,117	-
Net incoming/(Outgoing) resources		23,631	-	23,631	450
Total Funds Brought Forward		450	-	450	-
Total Funds Carried Forward		24,081	-	24,081	450

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 8 to 11 form part of these financial statements.

All activities relate to the operations of Growbaby International.

Growbaby International

6

Balance sheets as at 31st August 2022

	Notes	31 Aug 2022 £	31 Aug 2021 £
Fixed assets			
Tangible fixed assets		-	-
		<hr/>	<hr/>
		-	
Current assets			
Cash at bank and in hand	7	23,856	450
Debtors	8	615	-
		<hr/>	<hr/>
		24,471	-
Creditors: amounts falling due within one year	9	(390)	(-)
		<hr/>	<hr/>
Net current assets		24,081	450
		<hr/> <hr/>	<hr/> <hr/>
Net Assets		24,081	450
		<hr/> <hr/>	<hr/> <hr/>
Funds			
Unrestricted Fund		24,081	450
Restricted fund	10	-	-
		<hr/>	<hr/>
Total funds		24,081	450
		<hr/> <hr/>	<hr/> <hr/>

Approved by the Trustees on 2nd October 2022
and signed on their behalf by



Peter JL Farrelly, Chairman

Growbaby International

Notes to the consolidated financial statements

1 Accounting policies

1.1 Basis of accounting

The financial statements are prepared under the provisions of 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 the Republic of Ireland (FRS 102) (effective 1 January 2015).

1.2 Funds

All the funds of Growbaby International have been analysed over the different types of funds, which are:

Unrestricted Funds

Unrestricted funds are those, which are not subject to any special restrictions and which can be used as the Trustees decide. Designated funds are part of unrestricted funds and are amounts the Trustees have set aside to cover particular expenditure.

Restricted Funds

Restricted funds are those where the donor has imposed restrictions on how the funds may be used, but which do not prevent the fund being spent.

1.3 Income and expenditure

Income from donations and gifts has been included in the Statement of Financial Activities on an accruals basis. Other income and interest together with all expenditure, has been included on an accruals basis.

1.4 Grants payable

Grants payable are recorded as expenditure when incurred and authorised by the Trustees.

1.5 Fixed assets

Fixed assets are depreciated over their estimated useful lives so as to write off their costs less estimated residual value. Depreciation rates vary according to the class of asset and are:-

Computer equipment	- 50% per annum on written down value
Computer software	- 50% per annum on written down value
PA & Audio visual Equipment	- 25% per annum on written down value
Fixtures and fittings	- 25% per annum on written down value
Office equipment	- 25% per annum on written down value
Motor vehicles	- 25% per annum on written down value

2 Income and expenditure

Income and related expenditure is attributable to the principal activities of: 1) The prevention and relief of child poverty 2) The relief of young people who are in need as a result of financial hardship, youth, ill-health, disability, or other social and economic, or just social, disadvantage. In furtherance of these objects but not otherwise the CIO may: a) Support local Growbaby groups b) Provide training to parents c) Provide or assist in the provision of education and training d) Provide advocacy for children e) Develop support strategies and training for care givers and professionals working with children f) Provide grants, items and services to other Growbaby groups and carers or professionals working with children and families.

The whole of the income arises in the UK.

Growbaby International

Notes to accounts (Continued)

3 Incoming Resources

a) Donations & Legacies

	General Funds £	Restricted Funds £	Year ended 31 Aug 2022 Total £	Year ended 31 Aug 2021 Total £
Standing Orders	-	-	-	-
Gifts & Offerings	23,723	-	23,723	450
Gift Aid donations	1,620	-	1,620	-
Gift Aid Tax Recovered	405	-	405	-
	25,748	-	25,748	450

b) Charitable Activities

	General Funds £	Restricted Funds £	Year ended 31 Aug 2022 Total £	Year ended 31 Aug 2021 Total £
Other Income	-	-	-	-
	-	-	-	-

4 Resources Expended

a) Charitable Activities

	General Funds £	Restricted Funds £	Year ended 31 Aug 2022 Total £	Year ended 31 Aug 2021 Total £
Advertising	-	-	-	-
Growbaby	-	-	-	-
Gifts	-	-	-	-
Other Costs	56	-	56	-
	56	-	56	-

Growbaby International

Notes to accounts (Continued)

b) Governance Costs

	General Funds £	Restricted Funds £	Year ended 31 Dec 2022 Total £	Year ended 31 Dec 2021 Total £
Insurance Costs	42	-	42	-
Trustees' Meetings	-	-	-	-
Legal & Professional Fees	2,019	-	2,019	-
	2,061	-	2,061	-
	2,061	-	2,061	-

5 Taxation

Growbaby International is registered with the Charity Commission and HMRC recognises it as a charity for tax purposes so it is accordingly exempt from taxation on its charitable activities.

6 Staff costs

	General Funds	Restricted Funds £	Year ended 31 Aug 2022 Total £	Year ended 31 Aug 2021 Total £
Staff costs were made up of:				
Wages & salaries	-	-	-	-
Travel & Subsistence	-	-	-	-
Other staff costs	-	-	-	-
	-	-	-	-
	-	-	-	-

	Number	Number
The average number of persons employed by the CIO during the year was:	-	-
Transactions with Trustees:		
	2022	2021
	£	£
Trustee's emoluments	-	-
	-	-

No Trustee received any remuneration or honoraria during the year to 31st August 2022.

Growbaby International

Notes to accounts (Continued)

7 Cash at Bank

	Year ended 31 Aug 2022 Total £	Year ended 31 Aug 2021 Total £
Current Bank Account	23,856	450
	23,856	450
	23,856	450

8 Debtors

	Year ended 31 Aug 2022 Total £	Year ended 31 Aug 2021 Total £
Due within one year:		
Trade debtors	-	-
Undeposited funds	405	-
Pre-payments	210	-
	615	-
	615	-

9 Creditors & Accruals – Amounts falling due within one year

	Year ended 31 Aug 2022 Total £	Year ended 31 Aug 2021 Total £
Income in advance	-	-
Accruals	390	-
	390	-
	390	-

10 Restricted funds – Movements in the year

	Balance As at 1 st Sep 2021 £	Incoming Funds £	Outgoing Funds £	Balance as at 31 st Aug 2022 £
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-

GROWBABY INTERNATIONAL

England & Wales - Charity number 1185228

Accounts

Growbaby International

Report for the year ended August 2021

Trustees' Report

The Trustees of Growbaby International present their annual report and financial statements for the year ended 31st August 2021. The Trustees have adopted the provisions of 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 the Republic of Ireland (FRS 102) (effective 1st January 2015).

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

Structure, Governance and Management

Growbaby International is a Charitable Incorporated Organisation governed by a Constitution dated 30th May 2019 and entered on the Register of Charities on 9th September 2019 (Charity Registration Number 1185228). Clause 6. (3) gives the CIO power to remunerate Trustees and connected persons.

The Trustees (as set out on page (i)) are responsible for the proper management and administration of the CIO and its property and funds (as detailed at clause 9). The selection criteria for Trustees are based on expertise and need; whereby the mix of skills and expertise (including legal & financial) on the Board are to be sufficient for the size and scope of the charity. General Trustee selection principles are: the majority of Trustees should desirably be associated with a local Growbaby; one should desirably be a Vineyard Pastor; two to three members of the Board should be from business and it is desirable for a couple to be professionally qualified. Expertise is to be bought-in as necessary to deal with emerging issues.

Day-to-day control and management of the administration of the Trust is delegated to the Chair. This is controlled by requiring regular reporting back to the Board of Trustees, so that all decisions made under delegated powers can be ratified by the full Board.

We will introduce a formal risk management process to assess business risks and implement risk management strategies. This has involved identifying the major strategic, operational and financial risks to which the Trust is exposed, prioritising them in terms of potential impact and likelihood of occurrence, and establishing systems to mitigate those risks. The action plan is reviewed annually and as required to ensure its validity.

Objectives and Activities

The objects of Growbaby International as stated in its Constitution (at clause 3) are:

- 1) The prevention and relief of child poverty
- 2) The relief of young people who are in need as a result of financial hardship, youth, ill-health, disability, or other social and economic, or just social, disadvantage

In furtherance of these objects but not otherwise the CIO may:

- a) Support local Growbaby groups
- b) Provide training to parents
- c) Provide or assist in the provision of education and training
- d) Provide advocacy for children
- e) Develop support strategies and training for care givers and professionals working with children

Growbaby International

Trustees' report (Continued)

f) Provide grants, items and services to other Growbaby groups and carers or professionals working with children and families.

Achievements and Performance

Vision ...

Looking towards the future for Growbaby International the intention in 2021/22 is to focus on sourcing significant funders who believe in the vision and values of the charity and will be able to provide funds to take Growbaby International forwards. We also intend to spend time supporting new and developing Growbabys both in the UK and overseas. In the last year we have worked alongside Tanya van Dalen to provide support for her with the development of her "parenting a sensory child" course. She has now developed this into a book which is due for publication in March 2022.

Present ...

In 2021 we spent time working with, encouraging and resourcing new Growbabys. We held a remote (via Zoom) "Being Jesus' hands and feet" conference which was well attended with about 80 delegates, the title was "for such a time as this". Noni Farrelly was the main speaker.

We have also spent this time thinking through how to take Growbaby International forward once the Farrellys stepped down from their role within Kingston Vineyard in March 2021.

We have also started the process of identifying a company to set up the new Growbaby International website. Sam and Becca Frith at Goosio will be taking on this work. The next six months will be spent working with them on the new logo and the website as well as developing guidelines for the use of the logo.

Future plans ...

Our plans for 2021 and beyond are three-fold:

1. To be a point of contact for advice and support to existing and emerging Growbabys/kids.
2. To start fundraising so that we can eventually become a grant making organisation to help provide funds for Growbaby start-ups and / or specific projects by existing Growbabys/kids.
3. To help new Growbabys/Growkids/Growfamilies get going.

We have decided to hold the "Being Jesus' hands and feet" conference remotely again. It is due to happen in November 2021 with the title "Increase our faith", the main speakers have yet to be decided.

Management & administration ...

*"We want to avoid any criticism of the way we administer this liberal gift. For we are taking pains to do what is right, not only in the eyes of the Lord but also in the eyes of men." (2 Corinthians 8:20-21).
"Now it is required that those who have been given a trust must prove faithful" (1 Corinthians 4:2).*

Our aim is to be wise and responsible stewards, and to be a charity, which is fully compliant with legislation and operates with integrity. We are accountable to: (1) The Lord; and (2) Official institutions (such as the Charity Commission, HM Revenue & Customs, Health & Safety Executive, Examiners, VAT Inspectorate, ...etc). The principle being that these matters (especially financial) should be handled by people of integrity with the relevant skills, and it is for the latter reason that we have appointed these Trustees.

Growbaby International

Trustees' report (Continued)

Review

Expenditure ...

There has been no expenditure since the charity was set up because the Farrellys have been fully involved in closing Kingston Vineyard and in handing over Growbaby Kingston to Doxa Deo Community Church and in moving house. They anticipate that they will have headroom to focus on Growbaby International in early 2022.

Income ...

Whilst there has been minimal income since the charity was set up, there has been a marked increase since August 2021 so the charity is a 'going concern'. It is anticipated that now the Farrellys have finished their role within Kingston Vineyard that they will be able to give their time to more focused fundraising.

Reserves Policy ...

In line with Charity Commission guidance, the Trustees have reviewed their policy on the unrestricted funds not committed or invested in tangible fixed assets ('the free reserves') and find that the charity should have:

'Fixed reserves' (or an Emergency Operating Reserve) of between 6-12 months of the resources expended plus rationalisation costs to provide:

- Funds to restructure the charity in event of the income sharply dropping;
- A 6-12 month foundation for security of ministry and to meet any contractual obligations.

'Strategic reserves' (or a treasure-chest') specifically set aside and built-up year-on-year in order to meet our medium and long-term plans.

Responsibilities of the Board of Trustees ...

Charity law requires the Board of 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 its incoming resources and resources expended for the period. In preparing those financial statements, the Board of Trustees should follow best practice and 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 concern basis unless it is inappropriate to presume that the charity will continue in operation; and
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.

The Board of Trustees is responsible for maintaining 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 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities and to provide reasonable assurance that:

- the charity is operating efficiently and effectively;
- all assets are safeguarded against unauthorised use or disposition and are properly applied;
- proper records are maintained and financial information used within the charity, or for publication, is reliable;
- the charity complies with relevant laws and regulations.

Trustees' report **(Continued)**

The systems of internal control are designed to provide reasonable but not absolute assurance against material misstatement or loss. They include:

- An annual budget approved by the Trustees;
- Monthly consideration by the Trustees of: financial results and variances from budgets for both the year-to-date and month end; year-end forecast of outturn;
- Delegation of day-to-day management authority and segregation of duties; and
- Identification and management of risks.

The Board of Trustees, who are Trustees for the purpose of charity law, who served during the year and up to the date of this report are set out under Charity information and administrative details.

Examiners ...

An independent examination is not needed because the gross income does not exceed the £25,000 threshold as directed by the Charity Commission.

Approved by the Trustees on 16th February 2022
and signed on their behalf by

P Farrelly

Peter JL Farrelly, Chairman

Growbaby International

Consolidated statement of financial activities

	Notes	General Funds £	Restricted Funds £	31 Aug 2021 Total £	31 Aug 2020 Total £
Incoming Resources					
Incoming Resources from Generated Funds					
Donations & Legacies	3a	450	-	450	-
Charitable Activities	3b	-	-	-	-
Total Incoming Resources		<u>450</u>	<u>-</u>	<u>450</u>	<u>-</u>
Resources Expended					
Cost of Generating Funds					
Charitable Activities	4a	-	-	-	-
Governance Costs	4b	-	-	-	-
Total resources expended		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net incoming/(Outgoing) resources		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Funds Brought Forward		-	-	-	-
Total Funds Carried Forward		<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 7 to 10 form part of these financial statements.

All activities relate to the operations of Growbaby International.

Growbaby International

Balance sheets as at 31st August 2021

	Notes	31 Aug 2021 £	31 Aug 2020 £
Current assets			
Cash at bank and in hand	7	450	-
		<hr/>	<hr/>
Net current assets		450	-
		<hr/>	<hr/>
Net Assets		450	-
		<hr/> <hr/>	<hr/> <hr/>
Funds			
Unrestricted Fund		450	-
Restricted fund		-	-
		<hr/>	<hr/>
Total funds		450	-
		<hr/> <hr/>	<hr/> <hr/>

Approved by the Trustees on 16th February 2022
and signed on their behalf by

P Farrelly

Peter JL Farrelly, Chairman

Growbaby International

Notes to the consolidated financial statements

1 Accounting policies

1.1 Basis of accounting

The financial statements are prepared under the provisions of 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 the Republic of Ireland (FRS 102) (effective 1 January 2015).

1.2 Funds

All the funds of Growbaby International have been analysed over the different types of funds, which are:

Unrestricted Funds

Unrestricted funds are those, which are not subject to any special restrictions and which can be used as the Trustees decide. Designated funds are part of unrestricted funds and are amounts the Trustees have set aside to cover particular expenditure.

Restricted Funds

Restricted funds are those where the donor has imposed restrictions on how the funds may be used, but which do not prevent the fund being spent.

1.3 Income and expenditure

Income from donations and gifts has been included in the Statement of Financial Activities on a receipts basis. Other income and interest together with all expenditure, has been included on an accruals basis.

1.4 Grants payable

Grants payable are recorded as expenditure when incurred and authorised by the Trustees.

1.5 Fixed assets

Fixed assets are depreciated over their estimated useful lives so as to write off their costs less estimated residual value. Depreciation rates vary according to the class of asset and are:-

Computer equipment	- 50% per annum on written down value
Computer software	- 50% per annum on written down value
PA & Audio visual Equipment	- 25% per annum on written down value
Fixtures and fittings	- 25% per annum on written down value
Office equipment	- 25% per annum on written down value
Motor vehicles	- 25% per annum on written down value

2 Income and expenditure

Income and related expenditure is attributable to the principal activities of: 1) The prevention and relief of child poverty 2) The relief of young people who are in need as a result of financial hardship, youth, ill-health, disability, or other social and economic, or just social, disadvantage. In furtherance of these objects but not otherwise the CIO may: a) Support local Growbaby groups b) Provide training to parents c) Provide or assist in the provision of education and training d) Provide advocacy for children e) Develop support strategies and training for care givers and professionals working with children f) Provide grants, items and services to other Growbaby groups and carers or professionals working with children and families.

The whole of the income arises in the UK.

Growbaby International

Notes to accounts (Continued)

3 Incoming Resources

a) Donations & Legacies

	General Funds £	Restricted Funds £	Year ended 31 Aug 2021 Total £	Year ended 31 Aug 2020 Total £
Standing Orders	-	-	-	-
Gifts & Offerings	450	-	450	-
Gift Aid Tax Recovered	-	-	-	-
	450	-	450	-

b) Charitable Activities

	General Funds £	Restricted Funds £	Year ended 31 Aug 2021 Total £	Year ended 31 Aug 2020 Total £
Other Income	-	-	-	-
	-	-	-	-

4 Resources Expended

a) Charitable Activities

	General Funds £	Restricted Funds £	Year ended 31 Aug 2021 Total £	Year ended 31 Aug 2020 Total £
Advertising	-	-	-	-
Growbaby	-	-	-	-
Gifts	-	-	-	-
Other Costs	-	-	-	-
	-	-	-	-

Growbaby International

Notes to accounts (Continued)

b) Governance Costs

	General Funds £	Restricted Funds £	Year ended 31 Dec 2021 Total £	Year ended 31 Dec 2020 Total £
Insurance Costs	-	-	-	-
Trustees' Meetings	-	-	-	-
Legal & Professional Fees	-	-	-	-
	-	-	-	-
	-	-	-	-

5 Taxation

Growbaby International is registered with the Charity Commission and HMRC recognises it as a charity for tax purposes so it is accordingly exempt from taxation on its charitable activities.

6 Staff costs

	General Funds	Restricted Funds £	Year ended 31 Aug 2021 Total £	Year ended 31 Aug 2020 Total £
Staff costs were made up of:				
Wages & salaries	-	-	-	-
Travel & Subsistence	-	-	-	-
Other staff costs	-	-	-	-
	-	-	-	-
	-	-	-	-

	Number	Number
The average number of persons employed by the Trust during the year was:	-	-
Transactions with Trustees:		
	2021	2020
	£	£
Trustee's emoluments	-	-
	-	-

No Trustee received any remuneration or honoraria during the year to 31st August 2020.

Growbaby International

Notes to accounts **(Continued)**

7 Cash at Bank

	Year ended 31 Aug 2021 Total £	Year ended 31 Aug 2020 Total £
Current Bank Account	450	-
	450	-

8 Restricted funds – Movements in the year

	Balance As at 1 st Sep 2021 £	Incoming Funds £	Outgoing Funds £	Balance as at 31 st Aug 2021 £
	-	-	-	-
	-	-	-	-
	-	-	-	-

Growbaby International

Charity information and administrative details

Name	Growbaby International
Charity Registration Number	1185228
Principal office	28, Albert Palace Mansions Lurline Gardens London, SW11 4DG
Trustees:	
Anine Steytler	Chartered Accountant Appointed on 4 April 2019
Noni Farrelly	Growbaby Co-ordinator, Retired Senior Pastor & Nurse Appointed on 4 April 2019
Peter Farrelly	Chairman, Retired Senior Pastor & Bursar Appointed on 4 April 2019
Angela Large	Retired Senior Pastor and Executive Director of Services of a Charity Appointed on 4 April 2019
Neil Woodward	Senior Pastor Appointed on 4 April 2019
Bankers	Lloyds Bank PO Box 1000 Andover, BX1 1LT

Growbaby International

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Reports and Financial Statements

For the period ended 31st August 2021

Growbaby International