

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

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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.

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 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

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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.

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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.

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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

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Consolidated statement of financial activities

	Notes	General Funds £	Restricted Funds £	31 Aug 2022 Total £	31 Aug 2021 Total £
Incoming Resources	1				
Incoming Resources from Generated Funds					
Donations & Legacies	3a	25,748	-	25,748	450
Charitable Activities	3b	-	-	-	-
Total Incoming Resources		<u>25,748</u>	<u>-</u>	<u>25,748</u>	<u>450</u>
Resources Expended					
Cost of Generating Funds					
Charitable Activities	4a	56	-	56	-
Governance Costs	4b	2,061	-	2,061	-
Total resources expended		<u>2,117</u>	<u>-</u>	<u>2,117</u>	<u>-</u>
Net incoming/(Outgoing) resources		<u>23,631</u>	<u>-</u>	<u>23,631</u>	<u>450</u>
Total Funds Brought Forward		450	-	450	-
Total Funds Carried Forward		<u><u>24,081</u></u>	<u><u>-</u></u>	<u><u>24,081</u></u>	<u><u>450</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 8 to 11 form part of these financial statements.

All activities relate to the operations of Growbaby International.

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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/>
Net Assets		24,081	450
		<hr/>	<hr/>
Funds			
Unrestricted Fund		24,081	450
Restricted fund	10	-	-
		<hr/>	<hr/>
Total funds		24,081	450
		<hr/>	<hr/>

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

PJL Farrelly

Peter JL Farrelly, Chairman

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.

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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	-
	<u>25,748</u>	<u>-</u>	<u>25,748</u>	<u>450</u>

b) Charitable Activities

	General Funds £	Restricted Funds £	Year ended 31 Aug 2022 Total £	Year ended 31 Aug 2021 Total £
Other Income	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

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	-
	<u>56</u>	<u>-</u>	<u>56</u>	<u>-</u>

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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	-
	<u>2,061</u>	<u>-</u>	<u>2,061</u>	<u>-</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 2022 Total £	Year ended 31 Aug 2021 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:		
	2022 £	2021 £
Trustee's emoluments	-	-

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

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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
	<u>23,856</u>	<u>450</u>

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	-
	<u>615</u>	<u>-</u>

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	-
	<u>390</u>	<u>-</u>

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 £
-	-	-	-
-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

