

Reports and Financial Statements

For the period ended 31st August 2023

Growbaby International

Growbaby International

Contents

	Page
Contents	(i)
Charity information and administrative details	(ii)
Trustees' report	1 – 6
Consolidated statement of financial activities	7
Balance sheet	8
Notes to the consolidated financial statements	9 - 15

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 2023

Trustees' Report

The Trustees of Growbaby International present their annual report and financial statements for the year ended 31st August 2023. 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 ...

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	1				
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		-	-
		<hr/>	<hr/>
		-	-
Current assets			
Cash at bank and in hand	7	21,317	23,856
Debtors	8	754	615
		<hr/>	<hr/>
		22,071	24,471
Creditors: amounts falling due within one year	9	(80)	(390)
		<hr/>	<hr/>
Net current assets		21,991	24,081
		<hr/>	<hr/>
Net Assets		21,991	24,081
		<hr/>	<hr/>
Funds			
Unrestricted Fund		21,991	24,081
Restricted fund	10	-	-
		<hr/>	<hr/>
Total funds		21,991	24,081
		<hr/>	<hr/>

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



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.

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	-
	<u>5,000</u>	<u>-</u>	<u>5,000</u>	<u>-</u>

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
	<u>1,065</u>	<u>-</u>	<u>1,065</u>	<u>2,061</u>

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
	<u>21,317</u>	<u>23,856</u>

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
	<u>754</u>	<u>615</u>

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
	<u>80</u>	<u>390</u>

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)	-

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)	-

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 (2 boxes)
- Wandsworth
- York
- Bedworth
- Norwich
- Cambridge
- Hoxton
- Leicester
- Swindon
- Teesside
- Liverpool
- Torrington
- Cardiff
- Rayleigh
- Launceston
- Fermanagh

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

