

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.

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 Gbl 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).

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:

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	1				
Incoming Resources from Generated Funds	2				
Donations & Legacies	3a	9,066	-	9,066	8,628
Charitable Activities	3b	-	-	-	486
Total Incoming Resources		<u>9,066</u>	<u>-</u>	<u>9,066</u>	<u>9,114</u>
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		<u>5,905</u>	<u>-</u>	<u>5,905</u>	<u>11,204</u>
Net incoming/(Outgoing) resources		<u>3,161</u>	<u>-</u>	<u>3,161</u>	<u>(2,090)</u>
Total Funds Brought Forward		<u>21,991</u>	<u>-</u>	<u>21,991</u>	<u>24,081</u>
Total Funds Carried Forward		<u><u>25,152</u></u>	<u><u>-</u></u>	<u><u>25,152</u></u>	<u><u>21,991</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 2024

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

Approved by the Trustees on 29th October 2024
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 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
	<u>9,066</u>	<u>-</u>	<u>9,066</u>	<u>8,628</u>

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
	<u>-</u>	<u>-</u>	<u>-</u>	<u>486</u>

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
	<u>4,431</u>	<u>-</u>	<u>4,431</u>	<u>4,328</u>

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

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
	<u>309</u>	<u>-</u>	<u>309</u>	<u>1,065</u>
	<u><u>309</u></u>	<u><u>-</u></u>	<u><u>309</u></u>	<u><u>1,065</u></u>

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
	<u>1,165</u>	<u>-</u>	<u>1,165</u>	<u>811</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 2024 Total £	Year ended 31 Aug 2023 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:

	2024 £	2023 £
Trustee's emoluments	<u>603</u>	<u>2,538</u>

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
	<u>23,988</u>	<u>21,317</u>

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
	<u>1,164</u>	<u>754</u>

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
	<u>-</u>	<u>80</u>

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>

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)	-
	-	217,600	(217,600)	-
	<u>-</u>	<u>217,600</u>	<u>(217,600)</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.

