

THE BREASTFEEDING NETWORK

**REPORT OF THE DIRECTORS
AND FINANCIAL STATEMENTS**

FOR THE YEAR ENDED 31 MARCH 2023

Company Number: SC330639

Scottish Charity Number: SC027007

THE BREASTFEEDING NETWORK

CONTENTS

FOR THE YEAR ENDED 31 MARCH 2023

CONTENTS	PAGE
Report of the Directors	2-21
Independent auditors' report to the Directors	22-24
Statement of financial activities	25
Balance sheet	26
Statement of cash flows	27
Notes forming part of the financial statements	28-40

THE BREASTFEEDING NETWORK

REPORT OF THE DIRECTORS

FOR THE YEAR ENDED 31 MARCH 2023

The Directors, who are directors for the purpose of company law and trustees for the purpose of charity law, present their report and financial statements for the year ended 31 March 2023. The financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006, the Memorandum and Articles of Association, and 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 Republic of Ireland (FRS102).

OBJECTS AND ACTIVITIES

The Breastfeeding Network's (BfN) charitable objectives are:

1. To inform, educate and support families in feeding and nurturing babies and young children;
2. To enable communities to support breastfeeding through sharing information, training and volunteering;
3. To contribute to evidence-based policymaking for government, healthcare providers and educators;
4. To promote the mental and physical wellbeing of mothers and babies through supporting breastfeeding.

Purpose

How an infant is fed and nurtured strongly influences a child's future life chances. Independent, practical, evidence-based information and support on breastfeeding is essential for women, parents and their families and should be available at every stage of a woman's breastfeeding journey. The UK has some of the lowest breastfeeding rates in the world and support for women, parents and families falls short of what is wanted and needed. See [Vision & Aims of the Breastfeeding Network](#).

Our approach to the Cost of Living crisis and the impacts of COVID-19

In 2022/3, our vital work continued to require our highly skilled volunteer and staff teams to be very responsive, adaptable and resourceful. Our services experienced very high levels of demand coupled with increasing complexity of needs. We felt the combined effects of strain on both NHS services and the fall in living standards across the UK population.

Real disposable income in the UK reduced by 3.1% per person in 2022, and is expected to reduce by a further 3.2% in 2023¹. Minoritised ethnic communities are already over-represented amongst income-deprived communities. Data also confirms that both working families and those without work, are living in and experiencing the stresses of poverty². The evidence shows that almost 80% of UK women stop breastfeeding before they want to³ and women living in areas of high deprivation are 40% less likely to breastfeed than those in least deprived areas⁴.

On The National Breastfeeding Helpline, we briefed our trained volunteers on food insecurity, provided information on key support services, and monitored when calls make reference to food insecurity, cost of living concerns and inaccessibility of health services. Gathering this anonymised data is used to improve BfN services and understand the scale of these concerns amongst our callers.

BfN continued to strengthen relationships with local partners to improve delivery of our services in homes, hospitals and community settings. These services continue to be offered free to all service users. By working closely with local

¹ The Office for Budget Responsibility, (2023) <https://commonslibrary.parliament.uk/research-briefings/cbp-9428/>

² The Department for Work and Pensions, (2023) <https://www.gov.uk/government/collections/households-below-average-income-hbai--2>

³ McAndrew et al (2012); UNICEF <https://www.unicef.org.uk/babyfriendly/about/breastfeeding-in-the-uk/>

⁴ Peregrino et al (2018) <https://www.ncbi.nlm.nih.gov/pmc/articles/PMC6865869/>

THE BREASTFEEDING NETWORK

REPORT OF THE DIRECTORS

FOR THE YEAR ENDED 31 MARCH 2023

authorities, staff and volunteers to signpost families to additional practical support, including infant formula and financial support, where needed.

In Scotland, BfN applied for Warm Spaces funding so that families had safe and comfortable places to meet over the winter months. Groups based in areas of high deprivation are also provided lunches and food items to assist families with the cost of living.

Throughout the pandemic, BfN delivered virtual groups and 1-2-1 video calls. Based on feedback, we continue to provide remote services alongside a pre-covid 19, drop-in model, to ensure high quality support is accessible to all.

Volunteers and staff also reported pressures on their own family budgets, and consistent with a national picture, recruitment of volunteers in certain areas, has become more challenging. Volunteers have been actively encouraged to claim out-of-pocket travel and childcare expenses. A Board decision to bring forward implementation of increases in the Real Living Wage and a cost of living increase for all staff, were well-received. Trainee volunteers make use of laptops and internet access, provided by BfN, when they would not otherwise be able to train.

As a registered charity, we experienced considerable fluctuation in our income during the financial year and the charity has started to take action to improve the resilience of our financial model. This work will continue to be important in light of changing donor habits and the often short-term and uncertain nature of commissioned activity.

Volunteers

Volunteers are integral to our work with women and families. They make our support possible on the National Breastfeeding Helpline (NBH), in hospitals, homes and in the community. Volunteers also support the charity's mission in other key ways, including as directors on the Board, as local ambassadors and fundraisers.

"I really struggled at the start... I felt I really lacked the support I needed. Thankfully I found a BfN group when baby was 6 weeks old where I got the support I needed.

The BfN volunteers answered all my questions without judgement, helped find different support I needed and were there just for a chat. As a first time mum it can be so lonely. The volunteers were amazing and seeing the work they do really pushed me to help do the same amazing work as them to support other mums.

Volunteer training gave me so much more confidence and belief in myself and the knowledge I now have. The fact that the training is accredited matters to other mums you're helping - they know the facts and information you are giving are correct and up to date... "

According to NCVO's report, *Time Well Spent* and Charities' Aid Foundation's *UK Giving Trends 2023*, volunteering levels across the UK have steadily declined. Despite this, in 2022/23, an incredible 577 registered volunteers donated their time and skills to provide support to families, and a further 192 started their training journey with BfN. In total, a whopping **32,984** hours were donated through service delivery in 2022/3. Applying Volunteer Scotland guidance⁵ and costed using equivalent market rates, this amounts to the equivalent of an additional £488,978 investment over the year.

⁵ Volunteer Scotland (2023) <https://www.volunteerscotland.net/wp-content/uploads/2023/02/Calculating-the-economic-value-of-your-volunteers-Guidance.pdf>

THE BREASTFEEDING NETWORK

REPORT OF THE DIRECTORS

FOR THE YEAR ENDED 31 MARCH 2023

Despite financial pressures on volunteers themselves, and the demands of a very complex delivery context, BfN, its callers, families, health professionals and those that commission us, continue to benefit from exceptional levels of skill and dedication. Without this incredible support, BfN would simply not be able to deliver the services it does. The Drugs in Breast Milk information Service, run by pharmacist volunteers; The National Breastfeeding Helpline, which operates daily throughout the year, and the increasingly busy, social media services, account for 19,350 hours of BfN volunteering time this year.

All service areas recognise volunteer contributions with regular thank you cards, newsletter features, certificates and ongoing training opportunities. Volunteer's Week, Breastfeeding Weeks, local social media activity and BfN's annual conference provide key moments to thank volunteers and showcase their work.

NBH volunteer recognition badges are awarded to volunteers who have marked their 100, 250, 500, 750, 1,000, 1,500, 2,000 and 2,500 call answered. This year a new badge was created because one volunteer has now supported over 3,000 families on the helpline!

We would like to take this opportunity to thank every one of the amazing people who volunteered with us in 2022/3. Thank you so much for everything that you have made possible over the last year!

Our Work with Women, Families and Communities

In the past year, if each visitor to a Drugs in Breast Milk information Service information sheet, user of a peer support service or user of our Helpline services, was assumed to be a woman and their family, BfN supported over 1.56 million service users. In practice, we know both, that women and their families may use more than one BfN service, and that service users frequently include health service professionals and community groups, who themselves support women and families.

Approximately 70% of BfN's helpline and peer support services are delivered in communities with high levels of deprivation, where research shows, breastfeeding rates tend to be lower. BfN continues to work hard to improve access to our services amongst those groups and communities, whom evidence shows, need our support most.

National Breastfeeding Helpline

The National Breastfeeding Helpline continues to be a popular lifeline for confidential support for women and

"The first phone call I made 10 months ago I was so done with feeding my newborn, but the support the lady gave me was out of this world. Nearly 3 hours on the phone and that gave me the power to carry on."

families. BfN's uncompromising commitment to independence from commercial interest, and the respected and consistent training and skills of women working on the helplines, lead to high levels of trust from women themselves, and confidence of statutory services and healthcare professionals to refer women to the service, across the UK. The helpline is run through a mature and complementary partnership with The Association of Breastfeeding Mothers.

The National Breastfeeding Helpline offers support via phone, webchat, social media and language lines. Our phone lines continue to receive high volumes of calls with 42,600 calls made to the helpline in this period. Social media-based services continued to meet increasing demand for online support with 6,081 families supported over the year and an increase of 13% on the previous financial year.

THE BREASTFEEDING NETWORK

REPORT OF THE DIRECTORS

FOR THE YEAR ENDED 31 MARCH 2023

We have continued to run a 4-hour per day voicemail service offering call backs to all voicemails left within 24 hours. This is staffed by a small team of peer supporters and enables the helpline to extend its reach.

As part of the Government's commitment to increase funding to Breastfeeding in England and Wales, we have successfully secured additional funding to support ongoing development of the helpline. Specifically, this contributes to funding of the voicemail service which will be slightly extended, the Drugs in Breast Milk information Service, as well a wider goal to increase the capacity and reach of helpline services.

"I felt so emotional that my baby didn't want to feed and I felt silly, but I didn't say so initially. The first thing the volunteer said was how sorry she was to hear that and how emotional it must be for me. It was a huge relief and I cried. Someone was there to support me and know what I was going through."

In June 2022, an extensive evaluation of the helpline was published following a year of research by the University of Central Lancashire. This evaluation provided valuable evidence-based insight to inform future helpline development, and showcases the positive experience of users of the helpline.

"I called to discuss stopping breastfeeding my one-year-old. It was so refreshing to be fully supported in this decision, and not feel challenged or pressured to continue"

We were delighted to learn that 96.9% of users were satisfied or extremely satisfied with support they received; 98.96% would use the service again and 99.15% would recommend the service to others.

The evaluation highlighted that callers feel that volunteers consistently had time for them, listened to them, explored all their concerns, were knowledgeable about breastfeeding and tailored the support to the users' individual circumstances.

Findings showed that the social media service is reaching a different demographic, including service users who said they were 'unable' to use the telephone (for example, due to disability). They found social media a better fit with their caring responsibilities or lacked confidence in using the phone due to language skills. The user satisfaction and benefits of social media support reported were equal to phoning the helpline.

"It was really reassuring to talk to someone who could give me the facts around drug safety in breastfeeding' and that 'knowing what meds I can take has been really reassuring."

Drugs in Breast Milk information Service (DIBM)

Since 1997, BfN has been running DIBM, offering independent, evidence-based information and support to parents and health care professionals on the safety of medication in breast milk.

Over the last year, the DIBM service continued to strengthen its resilience through the development of both a larger team of volunteer pharmacists and an improved process to review and update DIBM's immensely popular library of factsheets.

THE BREASTFEEDING NETWORK

REPORT OF THE DIRECTORS

FOR THE YEAR ENDED 31 MARCH 2023

The team of volunteer pharmacists answered over 3,500 unique enquiries during this period. The library of up-to-date factsheets, which provide evidence-based information about medication and breastfeeding compatibility, attracted visits from 1,522,460 unique IP addresses (and an average of over 20,000 hits per week). Anecdotally, we understand that links to these factsheets are widely shared by local breastfeeding and parent groups, and community health services across the country, including in areas where BfN has no local service delivery.

“Women are sometimes given a stark choice- Stop breastfeeding to get the treatment you need or continue breastfeeding and don’t have the treatment or investigation you need. This is not patient-centred care and has a negative effect on mothers’ mental health. By contrast, DIBM has a positive impact on physical and mental health of service users and also indirectly supports the NHS.”

Pharmacist, volunteer

Over the last year we expanded the service through the training of a new cohort of pharmacists as volunteers, recruitment of a Drugs in Breast Milk information Service and Development Manager and funding through the Start for Life Programme.

“I love this service and find the information and support given surpasses that of other services. I used to spend time in forums and search engines finding answers but they varied so much and were never straightforward. Here I get straightforward, honest responses which I know I can trust.”

BfN continue to support the Medicines in Health Regulatory Authority (MHRA) who are leading on a strategy involving over 16 organisations to improve the health information available to women thinking about becoming pregnant, are pregnant, or are breastfeeding.

Commissioned Peer Support Services in England and Wales:

In 2022/23, the charity delivered and expanded its range of commissioned services across England. In some areas, peer support services were expanded to include for example, ongoing training and supervision, co-ordination and breastfeeding support in hospital and in community settings.

In 2022/23 The Breastfeeding Network was commissioned to deliver peer support in the following areas across England: Stoke-on-Trent, Portsmouth, Sandwell, Lambeth, Tower

“I’m currently feeding my 7 month old. The support I’ve received has meant my journey has continued through my ongoing mental health struggles, something that I’m so proud of and surprises people.”

Hamlets, Haringey, Hackney, South and East Hampshire, Isle of Wight, Southampton, Dorset, Suffolk and North East Essex hospitals, London (Islington, St Georges neonatal, where a contract was completed in October 2022) Sutton, St Helier and Epsom Hospitals, North Middlesex Hospital, Wokingham, Wolverhampton, Tameside/Oldham, Shropshire and Derbyshire. BfN continued to deliver smaller-scale, volunteer-led services in Gloucestershire and North Hertfordshire.

THE BREASTFEEDING NETWORK

REPORT OF THE DIRECTORS

FOR THE YEAR ENDED 31 MARCH 2023

‘Thank you particularly to the mums of BfN, who answered questions and virtually held my hand, when I needed it’

In Cardiff, Wales, BfN funded peer support training, which was completed in 2022/23. BfN trained volunteers and will continue to provide support in the community and postnatal wards.

Through these funded services, volunteers and paid staff provided infant feeding support for

13,224 individual mothers and families, via 1-1 support in hospital postnatal wards, telephone, and online video, as well as through our groups and walks.

This represents a 30% increase in the numbers of women and families accessing localised support, compared with the previous financial year. Some of the most significant rises have been in areas with higher levels of deprivation (including Stoke, Telford and Wrekin and Portsmouth).

Long-established BfN peer support services are, in many areas, integrated into statutory services and close partnerships have been formed between service teams and local stakeholders.

‘The online group was a great support as I was really struggling with my mental health alongside feeding my little one. I really appreciated the phone line too, this was a lifeline in my darker hours. I went on to breastfeeding my boy until he was two. It was a struggle for the first three months but a joy after that.’

BfN developed tailored breastfeeding friendly schemes in Southampton and Derbyshire this year. Funding from the Family Hubs also allowed the early development of similar schemes with statutory partners in Islington and Stoke on Trent.

In 2022/3, significant time was spent building relationships and developing services, notably through the government’s Start for Life programme. The benefits of this work will be evident over the coming financial year. New service development is focused primarily on areas of high deprivation, targeting families who may not otherwise access information or support. We have worked with local partners to ensure each service model is relevant and fits with local community need, whilst seeking to reduce inequalities of access.

Scotland

With support from and in co-ordination with Scotland’s Programme for Government, BfN delivers services in six Scottish health boards areas (Ayrshire, Fife, Lothian, Greater Glasgow and Clyde, Western Isles and Forth Valley).

In 2022/23, volunteer and paid peer supporters ran almost 1800 groups (face to face, online and walking groups) and supported around 800 different families. This represents an 80% increase on 2021/22. BfN peer supporters helped around 200 Families on hospital wards in Forth Valley and offered 250 of these women 1:1 phone support. In the Western Isles 50 women benefited from 1:1 phone support in the first

‘The group was the calming influence I needed and the chat around the actual support boosted my confidence a little when I was doubting myself.’

few weeks after birth.

THE BREASTFEEDING NETWORK

REPORT OF THE DIRECTORS

FOR THE YEAR ENDED 31 MARCH 2023

Around 40 peer support groups are supported by BfN peer support volunteers each week in Scotland, including outdoor Walk, Talk and Feed groups, 2 weekly, online groups and a monthly online Muslim mums group. 75% of groups are targeted in areas of Scotland with high levels of deprivation.

In Ayrshire peer supporters reached 450 different families as part of a unique integrated infant feeding team working in partnership with NHS colleagues.

In Glasgow BfN offered 1:1 phone support to almost 200 women and worked with Glasgow City Health and Social Care Partnership to increase both the diversity of our volunteers and improve access to our services by under-served communities. We linked with partner organisations already working with target communities, and translated information about services and training to encourage women from racially minoritised

backgrounds to get involved. Over the year around 25% of families supported via 1:1 phone support were from minoritised communities (exceeding the proportion of the Glasgow population). BfN increased recruitment of volunteers with additional languages, to make it easier for women and families to access support in their preferred language. One Urdu-speaking volunteer led the set-up of a monthly Muslim mums support group, which is anticipated to expand over the coming year.

“I just loved being around mums that understood what it meant to breastfeed. Having not known anyone to have fed their baby this way I found it really difficult to explain how demanding it could be - everyone at this group got that”

“For me, it’s knowing that I’ve made life easier for a mum. Whether that’s actually helping with her breastfeeding journey or just chatting and helping her with her kids”

By March 2023, 16% of volunteers in Scotland are from minoritised ethnic backgrounds and 20% volunteers live in areas of highest deprivation. These are important steps to continually improve the relevance of our services to the communities BfN seeks to serve. Following the set-up of new groups in

Falkirk targeting young mums, BfN hopes to similarly increase the percentage of volunteers under 24 years (currently 2%).

Partners and Networks

We were delighted to build upon our strong partnerships with others during 2022/23, especially our partner on the NBH, the Association of Breastfeeding Mothers.

We continued our work with Government, notably the Start for Life team in the Office for Health Improvement and Disparities, Children and Families Directorate in Scottish Government and the Medicines in Health Regulatory Authority.

We continue to actively engage with the All-Party Parliamentary Group on Infant Feeding and Inequalities and work closely with UNICEF UK Baby Friendly Initiative, GP Infant Feeding Network, National Infant Feeding Advisors Network, Baby Feeding Law Group, Home-Start UK, Hospital Infant Feeding Network, NCT, La Leche League and First Steps Nutrition.

During the year, BfN supported The National Centre for Family Hubs (hosted by Anna Freud Centre) and presented to their London Community of Practice on breastfeeding services.

In Scotland, BfN works with Scottish Government, the Scottish Infant Feeding Advisors Network, NHS Ayrshire and Arran, NHS Lothian, NHS Forth Valley, NHS Western Isles, NHS Greater Glasgow and Clyde, Glasgow City Health and Social Care Partnership (HSCP), Renfrewshire Council, Falkirk HSCP, Clackmannanshire Third Sector Interface (TSI), CVS Falkirk. BfN staff worked with the Scottish Government’s Breastfeeding Advocacy and Culture Change Advisory group to promote the national Breastfeeding Friendly Scotland scheme and help develop peer support in Scotland.

THE BREASTFEEDING NETWORK

REPORT OF THE DIRECTORS

FOR THE YEAR ENDED 31 MARCH 2023

We continued to work with voluntary sector bodies, Voluntary Health Scotland, ACOSVO and became members of ACEVO during the period.

BfN is dedicated to ensuring the best evidence is made available to women and families to enable a true and informed choice in infant feeding. As a result, BfN collaborated on a number of research projects with universities including Cardiff University, University of Central Lancashire, Kings College London, York St. John University and with the Baby Feeding Law Group.

We thank all our partners for their time, expertise and funding during 2022/23.

Understanding our impact

The Breastfeeding Network places great importance on evaluating the impact of its services and learning from the feedback from women, families and delivery partners.

In 2022, The University of Central Lancashire (UCLAN) conducted an external evaluation on the National Breastfeeding Helpline, Drugs in Breast Milk information Service and social media services. The results of this evaluation were shared at BfN's October 2022 Conference and extracts are included in this report. BfN also completed research with Cardiff University to better understand peer support provision and experience in England and Wales. This work provided important evidence-based insight into our own service delivery. Ongoing research by Kings College London into continued provision of face-to-face BfN breastfeeding peer support in Islington throughout the pandemic, will both inform understanding of BfN's impact and recommendations to health settings around the country through the National Centre for Family Hubs programme.

BfN has already started to implement recommendations from the Cardiff University research and 2022 NBH evaluation to further improve access to our high quality services for under-served populations living in areas of deprivation, and to strengthen the resilience of services in the face of precarious funding.

National surveys in 2017, 2018, 2019, 2020 and 2021 showed results consistent with research that nearly three quarters of mothers contacted BfN because they experienced breastfeeding problems⁶. 90% of mothers felt they had the information needed to make decisions about feeding their baby after contact with BfN (up from 60% before contact). 90% of service users report feeling listened to, that their choices are respected, and that the support/information they received is specific to them. 95% would recommend us to family or friends.

In 2022/23, individual project or local evaluations were used to better understand how to increase our impact in specific community settings and contexts. Learning and findings were shared both through organisation-wide project lead meetings and management team meetings. These findings were also reviewed to inform the development of organizational strategy. Feedback and quotations gathered by services throughout 2022/3 are featured throughout this report.

In 2023 BfN started a significant piece of work to develop the organisational monitoring, evaluation and learning framework to bolster existing evidence gathering and externally-commissioned evaluations.

The Breastfeeding Friendly Scheme

The BfN Breastfeeding Friendly scheme was set up to support businesses and organisations in their efforts to welcome breastfeeding women and families. Organisations can sign up in various ways, with resources available for free via our website and the option to be added to our online venue locator. On 31st March 2023, there were 312 venues signed up to the scheme with 140 joining throughout the year. This is a significant increase on membership at the end of 2022, which stood at 172. New members included 8 RAF bases, 29 businesses based in Bridlington,

⁶ Bhavnani and Newburn (2010); Plotkin (2017) quoted in [Brown and Tenant-Eyles \(2022\)](#)

THE BREASTFEEDING NETWORK

REPORT OF THE DIRECTORS

FOR THE YEAR ENDED 31 MARCH 2023

numerous shops, bars, restaurants, colleges, museums, leisure centres, GP surgeries, CrossCountry trains and the Visitor Centre of The Royal Collection Trust at Buckingham Palace.

Training (Courses)

The charity offers comprehensive and accredited peer support training to volunteers at no cost to trainees. Provision of training is subject to funding available in local areas and the delivery demands on the BfN and the NBH.

Accredited Courses

BfN is a recognised centre with Open College Network London (OCNL). BfN is pleased to have maintained 'Direct Claims Status' with OCNL. This award demonstrates that the charity has the skills, knowledge, and robust systems in place, including internal moderation, to maintain high quality in our training provision.

"I started training because the support I received from total strangers in the support groups was the best informed and supportive I had during our feeding journey. These people have become friends and confidantes"

BfN offers two levels of accredited training: Helpers and Supporters. The BfN's Helpers Course comprises two units at OCNL Level 2 (equivalent to GCSEs/National 5 in Scotland and worth 6 credits) and was traditionally delivered face to face, although adaptations over recent years mean that it is now often

delivered online and via group video calls or using a blended approach with some sessions delivered in person and others online.

In 2022 two adapted versions of the Helpers course were delivered, one to train Helpers specifically to volunteer in the Neonatal unit (Neonatal Helpers Course) and one to train a cohort of Pharmacists who can support parents via our Drugs in Breast Milk information service.

The BfN Supporters Course comprises two units at OCNL level 3 (equivalent to GCE A Levels/Highers in Scotland and worth up to 12 credits) and can be delivered face to face, online, or a combination of both. Two versions of the course can be offered - a Helpline Supporters course, and a full Supporters course. From April 2022 to March 2023, BfN delivered a total of 26 Helpers courses, 3 Helpline Supporters courses and 3 full Supporters courses.

We also transferred in a number of volunteers who had trained elsewhere. All of this activity resulted in the registration of 183 new Helpers, 13 new Helpline Supporters and 21 full Supporters.

"It felt like I was talking to someone who just got it – who understood exactly what I was going through and gave me the most informed, supportive advice."

Continuous Professional Development (CPD)

To unify our approach, BfN offered training and networking opportunities for volunteers, supporters, staff, tutors and supervisors. Key events included:

- BfN's Annual Conference and AGM
- Dedicated quarterly Tutor and Supervisor events focusing on topics such as pregnancy and breastfeeding, managing volunteers and giving feedback
- NBH Study Days and Local area hosted Study Days

A fund to support tutor and supervisor attendance at external CPD sessions was made available and used for the first time this year, with those attending sharing their learning with colleagues.

Non-accredited training -

Following the overwhelming success of the pilot of Supporting Infant Feeding in Your Practice (OCN Endorsed) in 2021, the first full cohort started training in May 2022. Eight participants completed the initial course.

THE BREASTFEEDING NETWORK

REPORT OF THE DIRECTORS

FOR THE YEAR ENDED 31 MARCH 2023

We delivered 7 'First Milk Matters' Breastfeeding Awareness sessions. This is a short session delivered online that covers general information about why breastfeeding is important and how everyone can support it. The cost for an individual to attend a session is £30.

In 2022 BfN also delivered a Breastfeeding Champion training course. This is a 7-hour course that trains volunteers to share information and signpost to services, based on the Health Champion model adopted by the Office for Health Improvement and Disparities⁷. Volunteers are supported to make use of their knowledge and networks within specific under-served communities. The course ran in Glasgow and priority was given to women from the South Asian Community and those from minoritised ethnic groups who have English as an additional language.

Membership and Friends Schemes

BfN Membership is open to registered volunteers and current trainees who are up to date with supervision and have completed all mandatory training. Members enjoy reduced-price entry at the Annual Conference and an invitation to the AGM. All Members have voting rights, are able to elect Directors and receive regular copies of the BfN Newsletter.

"You guys are amazing! We all nominated you as our charity this year, and we wanted to make sure you had a decent amount. We also, have several publications coming out where you guys will have a mention too- hopefully we spread your name and the cause a bit more... We can't thank you enough for playing such a big part in making our event so family friendly- it is beyond breastfeeding support".

The number of Members at the end of the 2022/23 financial year was 769 (2021/22:835). The charity will support further member engagement in 2023/4.

Friends of BfN

This category was launched in April 2018. New Friends of BfN receive a welcome pack that includes:

- BfN's leaflets (Breastfeeding and Mastitis; How safe is...? Alcohol, Smoking, Medicines And Breastfeeding; Expressing and Storing Breastmilk; and NBH postcard),
- A BfN badge, and
- BfN Newsletter.

At the end of March 2023 there were 298 Friends of BfN.

Friends of DIBM

At the end of March 2023, BfN had two organisational members and 23 individual members. Members receive the following benefits:

- A hard copy of all the DIBM information sheets -worth £10; Organisational friends receive up to 5 copies),
- The twice yearly DIBM e-newsletter; The latest updates to DIBM information sheets, plus any new information sheets by email as soon as they are released,
- The latest BfN event information and resources,
- An e-certificate of membership.

⁷ Office for Health Improvement and Disparities (2022) <https://www.gov.uk/government/publications/community-champions-programme-guidance-and-resources/community-champions-programme-guidance-and-resources>

THE BREASTFEEDING NETWORK

REPORT OF THE DIRECTORS

FOR THE YEAR ENDED 31 MARCH 2023

Fundraising Events

Move in May took place in May 2022, and aimed to get families active. 10 donation pages were set up on Just Giving, raising £400. Another Just Giving page raised £1,030 during the year.

BfN's services are free to everyone, but they have to be paid for! In South and East Hampshire, generous volunteers have been supporting BfN to sustain vital services to local mums and families.

Katy is one of two local mums who raised an impressive £890 doing a sponsored walk of the Portsmouth Coastal circular. Katy and her friend, Becca, were so grateful for the support they received that they donned their walking shoes. Katy says: 'They've given me lots of support and advice for breastfeeding', she says, 'but ultimately they've given me their time. Emotionally and mentally they have been there for me.'

BfN thanks you both for helping us to be there for more mums when they need it!

Birmingham, Sheffield, Wolverhampton, Plymouth, Edinburgh, Leeds, Glasgow, Liverpool, Manchester and Bristol.

BfN Newsletter

Our online magazine, *BfN News*, continues to be sent quarterly to Members, Friends, and Supporters. It includes guest writers, project news and other information relevant to our subscribers.

Social Media

BfN maintains an active and lively presence across social media with large numbers of Twitter and Facebook followers for BfN, NBH and DIBM accounts and extensive reach.

They supported me with zero judgment. Understood that every breastfeeding journey is different. @BfN_UK

Instagram, Twitter and Facebook have seen impressive growth over the last year with high levels of engagement with followers. We actively work together with partners to share relevant information, highlight campaigns and celebrate volunteers.

Topics included National Breastfeeding Celebration Week, Black Breastfeeding Week and Maternal Mental Health Awareness Week, Ramadan, Breastfeeding if you are on the Autistic Spectrum, Breastfeeding in Hot Weather and Breastfeeding Beyond Babyhood. In addition we ran a "What breastfeeding looks like" campaign, asking mums and volunteers to send in their photographs of breastfeeding in real life

situations, at drop in groups or out and about. We received over 500 images showing a diverse range of types of feeding, ages of breastfeeding babies and mums and babies breastfeeding with disabilities.

THE BREASTFEEDING NETWORK

REPORT OF THE DIRECTORS

FOR THE YEAR ENDED 31 MARCH 2023

Financial review

In the year ended 31 March 2023 BfN's total income was £1,484,526 (2022: £1,191,772) and the total expenditure was £1,354,435 (2022: £1,177,601). Some of this increase in income was received during March 2023 and related to projects operating into the new financial year (which is demonstrated by the corresponding increase in restricted reserves at year-end).

The total funds carried forward at the end of the year were £1,215,601 (2022: £1,085,510), of which £638,083 (2022: £495,984) were restricted funds and £577,518 (2022: £589,526) were unrestricted funds. The movement in unrestricted reserves was a deficit of £25,448 (before transfers) (2022: deficit of £91,757 (before transfers)).

BfN's Directors continues to prioritise, and take steps to seek out new funding opportunities particularly for unrestricted income. A clear focus of strategy is to improve financial resilience of BfN and its key services to allow for better longer term planning.

Grant funding

BfN thanks the donors who made our work possible in 2022/3: The Scottish Government, Glasgow City Health and

Social Care Partnership (HSCP), Scottish Government, Falkirk HSCP, CVS Falkirk Community Mental Health and Wellbeing Fund, NHS Ayrshire and Arran, The National Lottery Awards for All, Clackmannanshire and Stirlingshire Community's Mental Health and Wellbeing fund, NHS Lothian, Arnold Clark Community Fund and Paths for All.

"NBH Helpline has been a breastfeeding journey saver for me on several occasions where I have been struggling & have nearly given up altogether! I have not had any support regarding breastfeeding from the NHS etc. I simply internet searched for support and called, and received exceptional support and advice"

Thank you also to the commissioners of our peer support services throughout England and the National Breastfeeding Helpline, including the Office for Health Improvement and Disparities, The Ministry of Health and Social Care.

Reserves Policy

In line with recognised good governance practice, BfN's Directors actively review the reserves of the charity. The required level of reserves is reviewed in depth on a routine basis at least bi-annually, gathering input from the auditors at least once per year. The Finance Audit and Risk Committee meets on a quarterly basis and makes the recommendation to review the reserves policy out of cycle if the organisation faces a material risk to its income or cash flow, or an unforeseen level of expenditure, for example, as a result of unprecedented price rises.

BfN provides high quality and responsive breastfeeding support and has an exceptional reputation for doing so. As a result, the organisation is regularly commissioned by local authorities, The Department of Health and the Scottish Government. This kind of funding represents the majority of BfN's funding. Whilst we continue to secure these commissions, we understand that local and national government are facing significant pressures on their own finances. As a result, BfN may face delays to funding being agreed, short term funding contracts, sudden cancellation of funding streams or refusal to absorb price increases BfN faces as a Real Living Wage Employer, for example. Given this financing model, our liabilities to staff and the financial instability of the current context, Directors have agreed to work towards a target of 9 months of staffing and operational costs. This is currently £405,000, of which just under six months' running costs are held (£254,536; in 2022, 4 months were held).

In November 2022, Directors took the decision to designate up to £130,000 to under-write the cost of employed Finance Manager and Business Development Manager positions over a two-year period. These decisions were a direct result of the perceived risk of dependence on funding that may at times be at threat.

THE BREASTFEEDING NETWORK

REPORT OF THE DIRECTORS

FOR THE YEAR ENDED 31 MARCH 2023

In addition, and given the long service of many of our employees, we make provision for redundancy costs, beyond what can often be reasonably charged to our commissioning contracts. The target reserve for these costs is currently £110,000. BfN has also designated £30,000 for capital costs, including IT, and a further £10,000 to invest in maintaining the skills of the tutors, supervisors and volunteers, so essential to the continued quality of BfN services.

Certain services delivered by BfN are considered to be of particularly high value to end beneficiaries and to health workers we partner with, yet at times difficult to finance. The Directors will, based on systematic review, make the decision to under-write the costs of individual projects or services, where these are judged to face a funding risk. Among these are The Drugs in Breast Milk information Service, which is currently under-written by £42,000, since funding is currently secured for only a proportion of 2023/4.

Investment Policy

Funds held in excess of operating requirements are held in longer term deposit accounts in order to achieve the most favourable rate of return with minimal risk. The investment policy is reviewed on an annual basis.

Risk Management

The Board of Directors considers effective risk management a high priority to ensure charity resources are used to maximise impact in line with BfN's objects, that funds are put to most effective use, and that we minimise any potential risk to service users, communities, staff and volunteers.

Risk is a standing agenda item at all Board meetings and a consideration in the appraisal of any strategic work. The charity maintains a risk register which is regularly reviewed together with mitigation strategies and action needed, by the Board, and in detail by the Finance, Audit and Risk Committee (FAR), ahead of Board meetings. At an operational level, managers review and take action on risk at fortnightly team meetings. The Chair and CEO regularly meet to review any emergent risks, referring to the FAR or the Board, where the need arises. All projects complete a thorough risk assessment process, which is monitored by the responsible member of the management team, and referred for CEO or Board approval when appropriate.

BfN has a comprehensive library of policies, many of which support the management of specific risks. These are also reviewed and updated according to a timetable approved by the Board. Policy reviews and updates are informed by learning and incidents from our own practice and the wider contexts in which we work. Where the Board considers it appropriate, authority is delegated to the FAR or the CEO to authorise policies, in line with the agreed Scheme of Delegation.

Safeguarding and Health & Safety policies were both fully reviewed in 2022/23 and all volunteers and staff have been briefed in addition to receiving annual update training. BfN members understand how to report an incident and how to access supervision and support if necessary.

The Board confirmed the following as the most significant risks at the May 2023 Board meeting:

THE BREASTFEEDING NETWORK

REPORT OF THE DIRECTORS

FOR THE YEAR ENDED 31 MARCH 2023

1. Risk Description – Financial

BfN's development may be negatively impacted by a lack of funding for core activities. A reduction in funding for the National Breastfeeding Helpline or Drugs in Breast Milk information Service would directly impact the support available for breastfeeding women and families. Uncertainty about project finances may affect the availability of local support services and thus damage relationships with funders with regards to future funding.

Strategy to manage risk

Contracts for 23/24 have been agreed with new peer support projects in the pipeline. BfN will continue to seek out new funding opportunities particularly for unrestricted income, including increased efforts on trusts and foundations fundraising, training income and low input fundraising (e.g. Give as you Live, Easy Fundraising) and will revisit community fundraising once we have additional Business Development capacity in place.

BfN continues to work closely and collaboratively with funders and partners, for local services and NBH, so that the helpline continues to be recognized as an integrated part of national policy in England, Scotland and Wales. Regular governance meetings with funders and partners are maintained with high quality information being provided to explain and evidence value for money and impact, through data gathering and storytelling.

DIBM has a sustainable structure in place with staff team roles and a group of volunteer pharmacists covering the volunteering rota. BfN regularly reviews funding for the service including long term planning.

Regular project finance reports are provided to meet the needs of commissioner reporting. Annual budgets are regularly reviewed. A Finance consultant is in post and new Finance Manager was recruited at the end of 2022/23 to grow capacity within Finance.

2. Risk Description – Environmental and External

Inflation and rising costs of living are risks which impact many areas of the organisation through significant/unsustainable price rises in the external environment. The inability of both BfN and families to cover costs due to inflation may increase the demand for higher salaries, reduce the availability of volunteers and result in an inability to afford travel costs while waiting for reimbursement may directly affect the availability of local services on salaries, energy etc. Other considerations are the impact of resulting strikes on schools (influencing staff and volunteer availability) and the reliability of utility services.

Strategy to manage risk

BfN delivered a cost of living salary increase in 2022/23 and will continue to monitor this against inflation.

In addition there is continuous monitoring of spend against budget. We regularly review how we budget, especially for core costs and staffing to ensure appropriate costing and full cost recovery in all bids, tenders and sold pieces of work. We seek to investigate options for central purchasing and alternative ways to cover costs without the need for staff and volunteers to incur expenses.

Our services are free of charge to all and consideration is given to accessible venues and meeting times, notably for those who may not have time or money to travel.

THE BREASTFEEDING NETWORK

REPORT OF THE DIRECTORS

FOR THE YEAR ENDED 31 MARCH 2023

3. Risk Description – Cyber Attack
Charities are under constant threat of cyber-attack which can seriously undermine operations, systems and reputation as well as causing disruption and inconvenience for staff, volunteers and those the charity supports.
Strategy to manage risk BfN has invested significant time and technical skills in reviewing and innovating our IT systems. Technical support is in place and security measures have been appraised. Specific cyber insurance cover is now in place and we are working on Cyber Essentials accreditation for the fourth year running across as many areas of the charity as possible. Good practice and relevant policies are maintained in terms of managing IT equipment and systems access.
4. Risk Description – Widespread mental health concerns impacting service users, staff and volunteers.
We know that in a year when families and individuals are coming under increasing financial pressure, following on quickly from the COVID-19 pandemic and the impact of lockdowns, there is growing concern about the mental health of adults, children and young people in the UK. This has the potential to result in high levels of staff absence, lower capacity for volunteering, an increase in people struggling at work with an impact on the individual, service delivery, the wider team and our delivery partners. BfN have noted an increase in the number of service users seeking support via local services and on the helplines, noting mental health concerns.
Strategy to manage risk BfN will ensure that staff and volunteers are signposted to appropriate mental health resources. We will look to share learning and good practice with colleagues across the UK. We will continue to review and take action through Management Team meetings and seek to identify suitable training for staff and volunteers. Safeguarding policies and procedures are maintained and regularly reviewed. Our training has already been updated to incorporate mental health concerns and we will continue to improve our own knowledge and understanding, informed by learning from projects that are already piloting work in this area.

PLANS FOR THE FUTURE

BfN's vision is that women in the UK are able to breastfeed for as long as they choose to and are able to access support when they need it. Their mental and physical health is central to the support they receive, which is informed by evidence.

In 2023, the Board approved the following objectives and focus for our work over the next five years:

1. In our nationwide services, including the National Breastfeeding Helpline (NBH) and Drugs in Breast Milk Information Service (DIBM), BfN will:
 - Increase our reach to under-served families who need our support
 - Secure resources to sustain our high quality information and services

THE BREASTFEEDING NETWORK

REPORT OF THE DIRECTORS

FOR THE YEAR ENDED 31 MARCH 2023

2. In our Scotland activities, BfN will:

- Expand and diversify our services to women and families facing deprivation
- Work to strengthen public and decision-maker commitment and behaviour to support women's informed choices

"I am so grateful for the support offered by the helpline. I find family and friends are not helpful at all as they just give their own opinions and what they would do in situations whereas I was looking for information instead."

3. In our England and Wales activities, BfN will:

- Increase the reach of services for women and families in areas of high deprivation
- Work to strengthen decision-maker commitment and investment in lasting, high quality breastfeeding support for all

"I love speaking to someone who is friendly and respectful and empathises with me."

4. In our work with volunteers, BfN will:

- Work towards volunteering activity that works for all women
- Ensure BfN has the volunteer, tutor and supervisor capacity and skills in place to respond to women and families

5. As the Breastfeeding Network, we will:

- Secure the right financial support needed to deliver the work that is most needed
- Ensure we have the right people in place to help families who need our support most

In 2023/24, this means some of our key priorities are to:

- Develop and extend Start for Life commissioned local peer support services, the NBH and DIBM to improve our reach in areas of high deprivation
- Develop and embed BfN's framework for monitoring, evaluation and learning
- Build upon the Bias, Privilege and Equity training to support staff with guidance and tools to take action to address equalities and inclusion in all areas of our work
- Where funding and capacity allow, pilot national services with potential to reach under-served communities
- Develop and begin to implement a strategy to support improved financial resilience of BfN and key services
- Run a high quality training offer, meeting the needs of those who deliver our programme, with particular focus on supporting trainee development from under-represented backgrounds
- Review and strengthen internal staffing capacity in core and programme teams, to underpin significant growth in services, including monitoring and evaluation, communications, programme management and tutoring
- Develop and begin to implement plans to enhance BfN's family friendly working practices.

"It was the first group I went to since having my first baby. I felt so welcomed, everyone was lovely. I feel really supported and empowered by the other mums and person that takes the group"

THE BREASTFEEDING NETWORK

REPORT OF THE DIRECTORS

FOR THE YEAR ENDED 31 MARCH 2023

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Directors (who are also the trustees of The Breastfeeding Network for the purposes of charity law) are responsible for preparing the Directors' Annual Report and the financial statements in accordance with the applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Directors to prepare financial statements for each financial year that give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the Directors are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles of the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed; subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charitable company will continue to operate on that basis.

The Directors are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities & Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The Directors are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Directors are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

REFERENCE AND ADMINISTRATIVE INFORMATION

Charity Name	The Breastfeeding Network
Company registration number	SC330639
Charity number	SC027007
Registered Office	9 Ainslie Place Edinburgh EH3 6AT
Principal Office	PO Box 11126 Paisley PA2 8YB

THE BREASTFEEDING NETWORK

REPORT OF THE DIRECTORS

FOR THE YEAR ENDED 31 MARCH 2023

Bankers Bank of Scotland plc
The Cross, Gilmour Street
Paisley
PA1 1DD

Shawbrook Bank Ltd
The Drive
Great Warley
Brentwood
Essex
CM13 3BE

Solicitors Turcan Connell
Princes Exchange
1 Earl Grey Street
Edinburgh EH3 9EE

**Senior Statutory Auditor
Independent Auditors** Kevin Cattanach CA
Whitelaw Wells
Statutory Auditors
9 Ainslie Place
Edinburgh EH3 6AT

Directors/Trustees

The Directors of the charitable company are its trustees for the purpose of charity law. The Trustees and officers serving during the year and since the year end were as follows:

Sarah Turner (Chair. Reappointed 8th October 2022)
Joy Hastings (Vice Chair. Reappointed 8th October 2022)
Dr Caroline Polley (Treasurer. Reappointed 8th October 2022)
Claire Fradley (Reappointed 8th October 2022)
Dr Ernestine Gheyoh Ndzi (Reappointed 8th October 2022)
Emily Carpenter (Reappointed 8th October 2022)
Jeskirat Johal (Reappointed 8th October 2022)
Nicola Lando (Appointed 8 October 2022)
Fiona Stewart (Appointed 8 October 2022)
Laura Thorne (Appointed 8 October 2022)

Francesca Cherubini-Stoughton (Resigned 15 July 2022)
Grace Edghill (Resigned 5 September 2022)
Ann Kerr (Resigned 8 October 2022)
Dr Zara Bergman (Resigned 4 March 2023)

THE BREASTFEEDING NETWORK
REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 31 MARCH 2023

Key Management Personnel

Chief Executive	Catherine Hine (appointed 1 st October 2022) Shereen Fisher (resigned 30 th June 2022)
NBH Manager	Hester Schofield
Central Support Manager	Clare Farquhar
HR Manager	Julie Muir
Programme Manager (North)	Nina White
Programme Manager (South)	Anthea Tennant-Eyles
Programme Manager (Scotland)	Sarah Edwards
Training & Development Manager	Sarah Edwards

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The Breastfeeding Network is a charitable company limited by guarantee incorporated on 7th September 2007. The company was incorporated under a Memorandum of Association which established the objects and powers of the company and is governed under its Articles.

Recruitment and Appointment of Board of Directors

Under the Articles, new directors are elected by members, or appointed by current directors. The maximum number of directors is set at 12, and non-member directors should not form a majority. Non-member directors are asked to stand down every year and are eligible for re-election. Directors are unremunerated. However, in order to enable members who carry out occasional work, for example as tutors or supervisors, to contribute to the Board, there are plans to update our Articles subject to agreement by members and OSCR.

The Board has made a commitment to regularly assess its effectiveness and skills-set and knowledge it requires to operate at a high level. Trustees are appointed from diverse backgrounds for their expertise, knowledge, and interest in infant feeding.

The key duties and responsibilities of the Board of Trustees include making decisions on strategic, organisation and financial policy affecting the charity, including Information Governance, Health and Safety, Safeguarding, reserve policy, investment decisions and annual budget approval.

Board of Directors: Induction and Training

New directors all receive an induction pack and are invited to participate in an induction programme which includes meetings with the other Directors, Chief Executive, members of staff and volunteers. The induction pack is updated regularly, incorporating good practice guidance from the Office of the Scottish Charity Regulator (OSCR).

Director training on roles and responsibilities, information governance and infant feeding awareness is carried out as required.

Directors adhere to a Conflict of Interests policy and a Register of Interests is held and regularly reviewed. Interests are declared at the start of each board meeting.

The member directors retire from the Board by rotation. The longest serving third of the Board step down at the AGM. Board members can then stand for re-election.

THE BREASTFEEDING NETWORK

REPORT OF THE DIRECTORS

FOR THE YEAR ENDED 31 MARCH 2023

Organisational and Decision-Making Structure

The Board of Directors meets quarterly and is responsible for the strategic direction and key policies of the charity. The Chief Executive has delegated responsibility to oversee the operational management of the charity and ensure delivery of the strategic plan with support from a central management team.

There is currently one sub-committee that supports the work of the Board in a specific area.

- Finance, Audit and Risk (FAR) Committee, a formal Board sub-committee, overseeing financial matters, compliance and the risk register.

During the year, the charity employed 1 full-time members of staff, 138 part-time members of staff and 577 volunteers and 192 volunteers in training who underpin the work of the charity. For each staff member, there is a staff handbook, HR policies and process, a job description and person specification and support from a line manager. For each volunteer, there is a task description, access to a volunteers' handbook and policies and support from a supervisor and their nearest project management. All registered staff and volunteers enjoy regular support and supervision and all staff receive regular 1-1 supervision and appraisals.

Pay policy for senior staff

The Board of Directors consider the Chief Executive Officer, NBH Manager, Central Support Manager, HR Manager, Training Manager, and the Programme Managers to be the key management roles in the charity. The pay of the senior staff is reviewed periodically.

All directors give of their time freely and no director received remuneration in the year. Details of directors' expenses are disclosed in note 8 to the accounts.

STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITORS

So far as the Directors are aware, there is no relevant audit information (as defined by Section 418 of the Companies Act 2006) of which the company's auditors are unaware, and each Director has taken all the steps he or she ought to have taken as a Director in order to make himself or herself aware of any relevant audit information and to establish that the company's auditors are aware of that information.

SMALL COMPANY PROVISIONS

This report has been prepared in accordance with the special provisions of Part 15 Companies Act 2006 relating to small companies.

Approved by the Board of Directors on 7th September 2023 and signed on their behalf by:



Sarah Turner (Chairperson)

THE BREASTFEEDING NETWORK

INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS AND DIRECTORS OF THE BREASTFEEDING NETWORK

FOR THE YEAR ENDED 31 MARCH 2023

Opinion

We have audited the financial statements of The Breastfeeding Network for the year ended 31 March 2023, which comprise the Statement of Financial Activities (incorporating the Income and Expenditure Account), the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Accounting Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs UK) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' (who are also the directors of the company for company law purposes) use of the going concern basis of accounting in the preparation of the financial statements is appropriate. Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue. Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

THE BREASTFEEDING NETWORK

INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS AND DIRECTORS OF THE BREASTFEEDING NETWORK

FOR THE YEAR ENDED 31 MARCH 2023

Opinions on matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the directors' report, prepared for the purposes of company law and included in the report of the trustees, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report, included with the report of the trustees, has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report, included in the report of the trustees.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006, the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report, included, within the report of trustees and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 18, the trustees (who are directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

THE BREASTFEEDING NETWORK

INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS AND DIRECTORS OF THE BREASTFEEDING NETWORK

FOR THE YEAR ENDED 31 MARCH 2023

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Irregularities that result from fraud are inherently more difficult to detect than irregularities that result from error.

From enquiries of those charged with governance, it was determined that the risk of material misstatements from fraud was low with little scope for fraud to occur. Our audit testing is designed to detect material misstatements from fraud where there is not high-level collusion.

Our audit testing was designed to detect material misstatements from other irregularities that result from error where there is not high-level concealment of the error. In this regard the following audit work was undertaken: applicable laws and regulations were reviewed and discussed with management; senior management meeting minutes were reviewed; internal controls were reviewed; and journals were reviewed. From this audit testing it was determined that the risk of material misstatement in this regard was low.

We carried out income and expenditure testing which was designed to identify any irregularities as a result of simple mistakes or human error. From this audit testing it was determined that the risk of material misstatement in this regard was low.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and the directors, as a body, in accordance with section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005, regulation 10 of the Charities Accounts (Scotland) Regulations 2006 (as amended). Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Kevin Cattnach

Senior Statutory Auditor

for and on behalf of Whitelaw Wells, Statutory Auditor

Whitelaw Wells is eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006

9 Ainslie Place

Edinburgh EH3 6AT

Date: 7th September 2023

THE BREASTFEEDING NETWORK

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2023

	<u>Note</u>	Total Unrestricted Funds £	Total Restricted Funds £	Funds 2023 £	Funds 2022 £
Income and endowments from:					
Donations	(2)	13,541	4,831	18,372	15,364
Charitable activities:	(3,4)				
Peer support		-	1,179,277	1,179,277	928,479
Helplines		-	234,778	234,778	206,228
Training & development		3,329	41,742	45,071	31,364
Information dissemination		5,391	-	5,391	5,737
Other trading activities					
Fundraising		478	-	478	3,816
Investment income – bank interest		1,159	-	1,159	784
		-----	-----	-----	-----
Total Income		23,898	1,460,628	1,484,526	1,191,772
		-----	-----	-----	-----
Expenditure on:					
Raising funds:					
Fundraising & cost of sales	(5)	355	55	410	342
Charitable activities	(6)	48,991	1,305,034	1,354,025	1,177,259
		-----	-----	-----	-----
Total expenditure		49,346	1,305,089	1,354,435	1,177,601
		-----	-----	-----	-----
Net (expenditure)/income		(25,448)	155,539	130,091	14,171
Transfers between funds	(14)	13,440	(13,440)	-	-
		-----	-----	-----	-----
Net movement in funds		(12,008)	142,099	130,091	14,171
Funds brought forward		589,526	495,984	1,085,510	1,071,339
		-----	-----	-----	-----
Funds carried forward		577,518	638,083	1,215,601	1,085,510
		=====	=====	=====	=====

The company has no gains or losses other than the results for the year as set out above. All activities are classed as continuing.

The notes on pages 28 to 40 form part of these financial statements.

THE BREASTFEEDING NETWORK


BALANCE SHEET

AS AT 31 MARCH 2023


	<u>Note</u>	£	<u>2023</u> £	<u>2022</u> £
FIXED ASSETS				
Tangible assets	10		8,003	970
			8,003	970
CURRENT ASSETS				
Stock		420		1,738
Debtors	11	320,219		170,740
Cash at bank and in hand		960,056		946,370
			1,280,695	1,118,848
CREDITORS				
Amounts falling due within one year	12	(73,097)		(34,308)
			1,207,598	1,084,540
NET CURRENT ASSETS				
			1,215,601	1,085,510
NET ASSETS				
	15		1,215,601	1,085,510
FUNDS				
Unrestricted funds:	14			
General Funds		254,536		144,512
Designated Funds		322,982		445,014
			577,518	589,526
Restricted funds	14		638,083	495,984
			1,215,601	1,085,510
			1,215,601	1,085,510

These financial statements are prepared in accordance with the special provision of Part 15 of the Companies Act 2006 relating to small companies and with the Financial Reporting Standard (FRS102) and are for circulation to members of the company. [Company no. SC330639]

Approved by the Board of Directors on 7th September 2023 and signed on their behalf by:



Sarah Turner (Chairperson)
 Director



Caroline Polley
 Director

The notes on pages 28 to 40 form part of these financial statements.

THE BREASTFEEDING NETWORK

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2023

	<u>2023</u>	<u>2022</u>
	£	£
Net cash provided/(used) by operating activities (as below)	22,335	(111,720)
Cash flows from investing activities		
Interest income	1,159	784
Purchase of tangible fixed assets	(9,808)	(1,293)
	_____	_____
Net cash provided by investing activities	(8,649)	509
	_____	_____
Change in cash and cash equivalents in the year	13,686	(112,229)
	_____	_____
Cash and cash equivalents at the beginning of the year	946,370	1,058,599
	_____	_____
Cash and cash equivalents at the end of the year	<u>960,056</u>	<u>946,370</u>

RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	<u>2023</u>	<u>2022</u>
	£	£
Income for the year (per Statement of Financial Activities)	130,091	14,171
Adjustments for:		
Add depreciation charge	2,775	537
Deduct interest income shown in investing activities	(1,159)	(784)
Decrease in stock	1,318	980
(Increase)/Decrease in debtors	(149,479)	(44,372)
(Decrease)/Increase in creditors	38,789	(82,252)
	_____	_____
Net cash flow provided/(used) by operating activities	22,335	(111,720)
	=====	=====

CASH AND CASH EQUIVALENTS represented by:

	<u>2023</u>	<u>2022</u>
	£	£
Cash held in current accounts	700,056	686,370
Cash held on short term deposit	260,000	260,000
	_____	_____
	960,056	946,370
	=====	=====

The notes on pages 28 to 40 form part of these financial statements.

THE BREASTFEEDING NETWORK

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2023

1. ACCOUNTING POLICIES

(a) Basis of preparation

The accounts have been prepared in accordance with 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 Republic of Ireland (FRS102) (effective 1 January 2019) – Charities SORP (FRS102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.

The Breastfeeding Network meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless stated in the relevant accounting policy note(s).

(b) Preparation of the accounts on a going concern basis

Despite the uncertain economic outlook, the Directors are of the view that the charity has secured enough longer-term funding for the next 12 to 18 months and on that basis the charity is a going concern.

(c) Income

Income is recognised when the charity is entitled to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably.

Income from government and other grants (whether capital or revenue) or contracts is recognised in the statement of financial activities when the charity has entitlement to the funds, any performance conditions attached to the grants/contracts has been met, it is probable that the income will be received, and the amount can be measured reliably and is not deferred. Where the grantor or donor has specified that the grant or donation is to be spent for a particular period, the portion which relates to a future period is treated as deferred income and included in creditors.

Donated goods, services and facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS102), volunteer time is not recognised. On receipt, donated goods, services and facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay for the equivalent item in the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Training fees, shop income and other income are accounted for when earned.

Investment income is included when receivable.

THE BREASTFEEDING NETWORK

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2023

1. ACCOUNTING POLICIES (continued)

(d) Expenditure and irrecoverable VAT

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for expenditure, it is probable that settlement will be required, and the amount of the obligation can be measured reliably. The charity is registered for VAT but for expenditure which includes any VAT which cannot be fully recovered, the VAT element is reported as part of the expenditure to which it relates.

Cost of raising funds comprises costs associated with fundraising costs.

Expenditure on charitable activities comprises those costs incurred by the charity in providing activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature (administration, finance, personnel, payroll and governance costs) necessary to support them. The basis on which support costs have been allocated are set out in note 6.

(e) Operating lease agreements

Rentals applicable to operating leases, where substantially all of the benefits and risks of ownership remain with the lessor, are charged against income on a straight-line basis over the period of the lease.

(f) Tangible fixed assets

Tangible fixed assets are originally recorded at cost. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Fixtures & Fittings, Equipment	25% straight line
--------------------------------	-------------------

The charity's policy is not to capitalise items that cost under £750.

(g) Stock

Stock is held at the lower of cost or net realisable value.

(h) Debtors

Debtors are recognised at the settlement amount.

Prepayments are valued at the amount prepaid net of any discounts due.

(i) Cash at bank and in hand

Cash at bank and in hand includes petty cash and bank deposits.

(j) Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are recognised at their settlement amount after allowing for any discounts due.

THE BREASTFEEDING NETWORK

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2023

(k) Fund accounting

Unrestricted funds are available for use at the discretion of the Directors in furtherance of the general objects of the charity.

Restricted funds are subject to restrictions on their expenditure imposed by the donor/grantor.

(l) Pensions

The charity contributes to a defined contribution pension scheme for all employees who are eligible to participate. The pension cost charge represents contributions payable by the Charity to the scheme in respect of the year.

2. DONATIONS

	Unrestricted Funds £	Restricted Funds £	2023 Total £	2022 Total £
Donations	6,922	4,831	11,753	8,263
Membership subscriptions	6,619	-	6,619	7,101
	<hr/>	<hr/>	<hr/>	<hr/>
Total income from donations	13,541	4,831	18,372	15,364
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Income from donations was £18,372 (2022: £15,364) of which £13,541 (2022: £12,474) was unrestricted and £4,831 (2022: £2,890) was restricted.

The charity benefits greatly from the involvement and support of its many volunteers. In accordance with FRS102 and the Charities SORP (FRS102), the economic contribution of general volunteers is not recognized in the accounts.

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	2023 Total £	2022 Total £
Peer Support Programmes				
<i>Grants/contracts (Note 4)</i>	-	1,179,277	1,179,277	928,479
Helplines				
<i>Grants/contracts (Note 4)</i>	-	234,778	234,778	206,228
Training & Development				
<i>Grants/contracts (Note 4)</i>	-	41,742	41,742	31,364
<i>Other income</i>	3,329	-	3,329	-
Information dissemination				
<i>Other income</i>	5,391	-	5,391	5,737
	<hr/>	<hr/>	<hr/>	<hr/>
Total income from charitable activities	8,720	1,455,797	1,464,517	1,171,808
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Income from charitable activities was £1,464,517 (2022: £1,171,808) of which £8,720 (2022: £20,754) was unrestricted and £1,455,797 (2022 £1,151,054) was restricted.

THE BREASTFEEDING NETWORK

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2023

4. GRANT/CONTRACT INCOME

	Unrestricted Funds £	Restricted Funds £	2023 Total £	2022 Total £
Peer Support Programmes – Grant/Contract Income				
<i>Grants</i>	-	206,210	206,210	153,796
<i>Contract income</i>	-	973,067	973,067	774,683
	<hr/>	<hr/>	<hr/>	<hr/>
	-	1,179,277	1,179,277	928,479
Helplines				
<i>Grants/contracts</i>				
Scottish Government	-	18,883	18,883	38,228
SERCO	-	215,895	215,895	168,000
	<hr/>	<hr/>	<hr/>	<hr/>
	-	234,778	234,778	206,228
	<hr/>	<hr/>	<hr/>	<hr/>
Training				
<i>Grants/contracts</i>	-	41,742	41,742	31,364
	<hr/>	<hr/>	<hr/>	<hr/>
	-	41,742	41,742	31,364
	<hr/>	<hr/>	<hr/>	<hr/>

5. EXPENDITURE ON RAISING FUNDS

	Unrestricted Funds £	Restricted Funds £	2023 Total £	2022 Total £
Other fundraising costs	355	55	410	342
	<hr/>	<hr/>	<hr/>	<hr/>
	355	55	410	342
	<hr/>	<hr/>	<hr/>	<hr/>

Expenditure on raising funds was £410 (2022: £342) of which £355 (2022: £342) was unrestricted and £55 (2022: nil) was restricted.

**THE BREASTFEEDING NETWORK
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023**

6. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

	Peer Support	Helplines	Training ⁸	Information ⁹	2023 Total	2022 Total	Basis of Apportionment
	£	£	£	£	£	£	
Direct Costs							
Staff costs (note 8)	759,946	107,840	245,718	-	1,113,504	962,765	
Other staff costs	1,115	38	56	-	1,209	854	
Recruitment costs	-	-	505	-	505	3,169	
Travel and Subsistence	16,996	781	1,615	-	19,392	7,253	
Goods purchased for resale	-	-	-	1,318	1,318	980	
Staff training costs	1,763	124	1,604	-	3,491	9,040	
Helper & Supporter course costs	-	70	12,741	-	12,811	15,246	
Room hire and refreshment costs	11,568	2	79	-	11,649	4,638	
Childcare costs	3,673	1,619	-	-	5,292	2,656	
Volunteer costs	2,276	-	-	-	2,276	- ¹⁰	
Project materials & resources	4,245	22,073	813	-	27,131	29,033	
Marketing/advertising	348	-	-	-	348	953	
Indirect Costs							
Management and Administration recharges	176,187	98,462	(274,649)	-	-	-	
Establishment costs	-	-	10,563	-	10,563	9,266	% utilisation of area
Office expenses	36,773	1,243	56,001	-	94,017	71,337	Invoiced costs
Other professional fees	-	-	34,310	-	34,310	45,405	Invoiced costs
Audit fees	-	-	7,180	-	7,180	6,180	Governance
AGM and Trustee meetings	-	-	6,254	-	6,254	7,947	Governance
Depreciation	925	925	925	-	2,775	537	n/a
	1,015,815	233,177	103,715	1,318	1,354,025	1,177,259	

The charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Having identified its governance costs, the remaining support costs together with the governance costs are apportioned between the four main strands of charitable activity undertaken (Peer support, Helplines, Training & development, Information dissemination). Funding restrictions mean that it is impossible to allocate all support and governance costs to the key charitable activities. Expenditure on charitable activities was £1,354,025 (2022: £1,177,259) of which, when recharges were taken into account, £48,991 (2022: £128,989) was unrestricted

⁸ Training & Development ¹⁰ Volunteer costs in 2022 were £1,769 and disclosed within Project materials & resources

⁹ Information Dissemination

THE BREASTFEEDING NETWORK

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2023

7. SUMMARY ANALYSIS OF EXPENDITURE AND RELATED INCOME FOR CHARITABLE ACTIVITIES

This table shows the cost of the four main charitable activities and the sources of income directly to support those activities.

	Peer Support	Helplines	Training¹⁰	Information¹¹	TOTAL
	£	£	£	£	£
Costs	(1,015,815)	(233,177)	(103,715)	(1,318)	(1,354,025)
Direct grant/ contract	1,179,277	234,778	41,742	-	1,455,797
Earned income Fees/training/ Sales	-	-	3,329	5,391	8,720
Net income/ (costs) funded from other sources	163,462	1,601	(58,644)	4,073	110,492

8. STAFF COSTS

	2023	2022
	£	£
Wages and salaries	1,061,082	920,588
Redundancy costs	500	-
Social security costs	39,620	31,470
Pension costs	12,302	10,707
	1,113,504	962,765

The policy for redundancy follows the statutory redundancy provisions.

The number of employees based on head count was as follows:

	Number	Number
Management and administration	13	11
Service provision	126	124
	139	135

¹⁰ Training & Development

¹¹ Information Dissemination

THE BREASTFEEDING NETWORK

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2023

8. STAFF COSTS (continued)

No employee earned £60,000 per annum or more (2022: Nil).

The Directors gave their services voluntarily and received no remuneration in their capacity as trustees. One director received reimbursement of £16 for travel, accommodation and subsistence expenses during the year. (2022: none, £nil). In 2023, two directors (2022: four directors) received remuneration as tutors and supervisors, payments authorised by the management committee and out with their roles as trustees totalling £6,180 (2022: £11,323).

The key management personnel of the charity comprise the Directors, Chief Executive and Business Managers as noted on page 20. The total employee benefits of the key management personnel were £215,407 (2022: £210,985).

9. NET INCOME

The net income for the year is stated after charging:-

	2023	2022
	£	£
Auditors' remuneration – audit fee	7,180	6,180
Auditors' remuneration – company secretarial fees	120	108
Operating leases – land & buildings	9,209	8,967
Depreciation	2,775	537
	7,284	15,792

10. TANGIBLE FIXED ASSETS

	F&F & Equip £	Total £
Cost		
As at 1 April 2022	5,810	5,810
Additions	9,808	9,808
	15,618	15,618
Depreciation		
As at 1 April 2022	4,840	4,840
Charge for the year	2,775	2,775
	7,615	7,615
Net book value		
As at 31 March 2023	8,003	8,003
As at 31 March 2022	970	970

THE BREASTFEEDING NETWORK

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2023

11. DEBTORS

	2023	2022
	£	£
Grants/SLA's receivable	311,307	161,572
Other debtors & prepayments	8,912	9,168
	<hr/>	<hr/>
	320,219	170,740
	<hr/> <hr/>	<hr/> <hr/>

12. CREDITORS – amounts falling due within one year

	2023	2022
	£	£
Other taxes and social security costs	19,544	2,703
Accruals	52,997	30,806
Other creditors	556	799
	<hr/>	<hr/>
	73,097	34,308
	<hr/> <hr/>	<hr/> <hr/>

13. TAXATION

The company has charitable status and is therefore exempt from tax on its charitable income under the provision of section 505 of the Income and Corporation Taxes Act 1988.

THE BREASTFEEDING NETWORK

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2023

14. MOVEMENT IN FUNDS

	As at 1 April 2022 £	Income £	Expenditure £	Transfers £	As at 31 March 2023 £
Restricted Funds					
National Breastfeeding Helplines	122,579	234,891	(235,111)	(106,530)	15,829
Peer Support Programmes	373,405	1,225,737	(1,069,978)	93,090	622,254
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total restricted funds	495,984	1,460,628	(1,305,089)	(13,440)	638,083
Unrestricted Funds					
General funds	144,512	23,898	(49,346)	135,472	254,536
<u>Designated funds:</u>					
Development & Innovation Fund	296,729	-	-	(296,729)	-
Redundancy fund	93,085	-	-	17,074	110,159
Capital fund	30,000	-	-	-	30,000
DIBM Support fund	15,200	-	-	27,223	42,423
Training fund	10,000	-	-	-	10,000
Finance & Business Development Fund	-	-	-	130,400	130,400
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total unrestricted funds	589,526	23,898	(49,346)	13,440	577,518
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	1,085,510	1,484,526	(1,354,435)	-	1,215,601
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

Transfers Between Funds

During the year transfers totalling of £32,374 were made from the Development and Innovation fund, £3,000 to support the development of a new website £13,025 to support a pilot Peer Support project in Cardiff and £16,349 to support other local Peer Support projects. The Board have redesignated the balance of £264,355, £130,400 to a Finance & Business Development fund and the remainder, £133,955 returned to the general fund.

The designated fund to provide for potential redundancies in the future has been increased by £17,074 because at the year-end more staff have been employed for greater than two years and would be entitled to redundancy pay.

In 2020, the Board agreed to support the provision of DIBM for three years. £15,200 was transferred to restricted funds in the current year for this purpose (being the third of three years). Surplus funds of £10,067 we also transferred from a project surplus which had no restriction.

THE BREASTFEEDING NETWORK

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2023

14. MOVEMENT IN FUNDS (continued)

Transfers Between Funds (continued)

A comprehensive contract review was undertaken which resulted in balances of £106,530 being reclassified under Peer Support Programmes.

A net balance of £3,728 was transferred from restricted to unrestricted funds in the year, transferring small remainder balances on completed projects.

A balance of £1,309 was transferred from a project to core to adjust for the capitalisation of computer equipment during the year.

A balance of £487 was transferred to core, for project costs met from core in the previous year in error.

Movement of funds for the year ended 31 March 2022:

	As at 1 April 2021 £	Income £	Expenditure £	Transfers £	As at 31 March 2022 £
Restricted Funds					
National Breastfeeding Helplines	64,176	206,228	(182,891)	35,066	122,579
Peer Support Programmes	279,801	947,970	(865,379)	11,013	373,405
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total restricted funds	343,977	1,154,198	(1,048,270)	46,079	495,984
Unrestricted Funds					
General funds	252,059	37,574	(129,331)	(15,790)	144,512
<u>Designated funds:</u>					
Development & Innovation Fund	328,073	-	-	(31,344)	296,729
Redundancy fund	76,830	-	-	16,255	93,085
Capital fund	30,000	-	-	-	30,000
DIBM Support fund	30,400	-	-	(15,200)	15,200
Training fund	10,000	-	-	-	10,000
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total unrestricted funds	727,362	37,574	(129,331)	(46,079)	589,526
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	1,071,339	1,191,772	(1,177,601)	-	1,085,510
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

THE BREASTFEEDING NETWORK

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2023

14. MOVEMENT IN FUNDS (continued)

Purpose of Funds - Restricted Funds

National Breastfeeding Helplines

Funds to support the National Breastfeeding Helpline and Drugs In Breast Milk information Service.

Peer Support Programmes

Funding received for Peer Support Programmes across the country where a Service Level Agreement is in place or the funding is intended for use in a specific geographical area.

Purpose of Funds – Designated Funds

Peer Support Development & Innovation Fund

The directors have designated historic surpluses from Peer Support contracts to form a development fund for future work with an emphasis on sustainable models of peer support working. This fund has now been closed as the Board develop the future strategic direction of the organisation.

Redundancy fund

A fund to provide for the significant cost of redundancy in the unlikely event of the organisation ceasing.

Capital Fund

A provision for future capital investment.

DIBM Support Fund

The directors are committed to support the future provision of the service in the event of funding shortfalls.

Training Fund

Provision of funds to support the future training of volunteers.

Finance and Business Development Fund

The Board have committed to invest reserves in the future strategy of the organisation and to underpin this with expanding staffing capacity in both finance and business development.

THE BREASTFEEDING NETWORK

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2023

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds	Restricted Funds	Total
	£	£	£
Funds balances at 31.3.23 represented by:			
Tangible fixed assets	6,375	1,628	8,003
Net current assets	571,143	636,455	1,207,598
	<hr/>	<hr/>	<hr/>
	577,518	638,083	1,215,601
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	Unrestricted Funds	Restricted Funds	Total
	£	£	£
Funds balances at 31.3.22 represented by:			
Tangible fixed assets	-	970	970
Net current assets	589,526	495,014	1,084,540
	<hr/>	<hr/>	<hr/>
	589,526	495,984	1,085,510
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

16. CAPITAL COMMITMENTS

The following operating lease payments were committed to be paid as at the year-end:

	Land & Buildings	2023 TOTAL	2022 TOTAL
	£	£	£
Within one year	1,036	1,036	975
	<hr/>	<hr/>	<hr/>

The amounts charged to the SOFA in the period were £9,209 (2022: £8,967) for land and buildings.

17. PENSIONS

The charity operates a defined contribution pension scheme, the assets of which are held separately from those of the company in an independently administered fund. Contributions made by the company to the scheme during the year amounted to £12,302 (2022: £10,742). The balance outstanding at the year-end is £nil (2022: £nil).

THE BREASTFEEDING NETWORK

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2023

18. RELATED PARTY TRANSACTIONS

Other than as disclosed in note 8, no director or person related to a director had any personal interest in any other contract or transaction entered into by the charity during the year or in the previous year. There were no outstanding balances with related parties as at 31 March 2023 (2022: £nil).