

Breastfeeding Together

Charity No. 1164333

Company No.

Trustees' Report and Unaudited Accounts

31 March 2023

Breastfeeding Together
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Breastfeeding Together

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 March 2023.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No.

Charity No. 1164333

Principal Office

Wigan Investment Centre

Waterside Drive

Wigan

WN3 5BA

Registered Office

Wigan Investment Centre

Waterside Drive

Wigan

WN3 5BA

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.

The following Directors and Trustees served during the year:

D. Daley

E.E. Halliwell

A.J. Hutchinson

Accountants

ADC Accountants Limited

15 Market Street

Standish

Wigan

Lancs

WN6 0HW

OBJECTIVES AND ACTIVITIES

Breastfeeding Together is a registered Charity founded in 2015 for the advancement of health, for the public benefit, through the provision of information, skilled help and support for the advancement of health and wellbeing of children and families both in the antenatal and postnatal period.

Breastfeeding Together provides pregnancy, parenting and infant feeding support to parents and families. We are a small independent user-led charity and are not linked with any larger charity or organisation. We have a strong organisation structure with a board of trustees and a management committee at the top who provide strategic leadership, vision and direction. Overseeing the finance, operational and the compliance aspects of running a charity ensuring Breastfeeding Together is sustainably resourced, operating safely and legally.

The objects and purpose of the charity is to:

- Improve health and wellbeing
- Improve parental mental health
- Support the transition to parenthood
- Supporting optimal feeding practices
- Reduce health inequalities
- Improve family circumstances

The long-term legacy of our work would be to create an environment where pregnancy, parenting and infant feeding support is easy to access and free/low cost which results in better outcomes for all.

Staff and Volunteers

The charity has 5 staff and 51 registered volunteers. They hold a wealth of knowledge and all have lived experience of the work we do and live within the community that they work or volunteer in.

Pregnancy, Parenting and Infant Feeding Support

Pregnancy and parenting sessions:

- Preparing to Breastfeed
- Plan and Prepare for Parenthood
- Safer Sleep for Babies
- Grandparents - what to expect when your children are expecting
- Breastfeeding Your Newborn
- Introducing Solid Foods to Your Baby

BreastfeedingSupport in the Community

Online consultations and home visits within our community providing one to one support, feed observations and breastfeeding assessments.

Breastfeeding Support Groups

Weekly face to face pregnancy and breastfeeding drop-in groups - Bumps, Boobs & Brews.

Breastfeeding Together

Trustees Annual Report

Online Support Group

Weekly online pregnancy and breastfeeding drop-in group - Bumps, Boobs & Brews.

Online Parenting Forum

An online parenting forum for mums/parents to access; pregnancy, parenting and infant feeding peer support, connect with others and share experiences in a caring and non-judgemental environment.

Live Web Chat

Families can access information and support through our live chat service, which runs 365 days a year between 7pm-10pm.

Breastfeeding Friendly Scheme

A scheme to help mums/parents feel more comfortable to breastfeed when they are out and about. We support businesses and venues in creating a Breastfeeding Friendly environment.

Training

A range of training & education sessions which can be delivered both face-to-face and online, they provide information surrounding breastfeeding, optimal infant feeding practices and how families can be supported.

Peer Support 1, 2 & 3 Training -

Courses aimed at those who are breastfeeding or have previously breastfed, providing them with the knowledge and skills they need to support others.

Breastfeeding Awareness 1 & 2 Training -

Courses aimed at those with little or no prior knowledge of breastfeeding who want to learn more, for example those studying or looking to study healthcare subjects or midwifery, doulas, or nursery nurses.

Infant Feeding Education Sessions for Schools and Colleges -

Specially designed to provide education around infant feeding within a school or college setting at KS4/5.

Breastfeeding Training for Businesses -

These sessions are designed to provide information and a better understanding of breastfeeding practices to businesses and their staff who may come into contact with breastfeeding families.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

A.J. Hutchinson

Trustee

31 March 2023

I report to the charity trustees on my examination of the financial statements of Breastfeeding Together for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity's trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act).

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

ADC Accountants Limited
15 Market Street
Standish
Wigan
Lancs
WN6 0HW
31 March 2023

Breastfeeding Together
Statement of Financial Activities
for the year ended 31 March 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
	Notes				
Income and endowments from:					
Donations and legacies	4	13,272	-	13,272	14,647
Other trading activities	5	461	-	461	1,497
Other	6	7,499	66,366	73,865	52,659
Total		21,232	66,366	87,598	68,803
Expenditure on:					
Other	7	34,996	58,160	93,156	73,505
Total		34,996	58,160	93,156	73,505
Net gains on investments		-	-	-	-
Net expenditure		(13,763)	8,205	(5,558)	(4,702)
Transfers between funds		-	-	-	-
Net expenditure before other gains/(losses)		(13,763)	8,205	(5,558)	(4,702)
Other gains and losses					
Net movement in funds		(13,763)	8,205	(5,558)	(4,702)
Reconciliation of funds:					
Total funds brought forward		101,341	10,889	112,230	116,932
Total funds carried forward		87,578	19,094	106,672	112,230

Breastfeeding Together
Summary Income and Expenditure Account
for the year ended 31 March 2023

	2023 £	2022 £
Income	87,598	68,803
Gross income for the year	<u>87,598</u>	<u>68,803</u>
Expenditure	93,156	73,505
Total expenditure for the year	<u>93,156</u>	<u>73,505</u>
Net expenditure before tax for the year	(5,558)	(4,702)
Net expenditure for the year	<u>(5,558)</u>	<u>(4,702)</u>

Breastfeeding Together
Balance Sheet
at 31 March 2023

Company No.	Notes	2023 £	2022 £
Current assets			
Cash at bank and in hand		111,662	117,952
		<u>111,662</u>	<u>117,952</u>
Creditors: Amount falling due within one year	9	(4,990)	(5,722)
Net current assets		<u>106,672</u>	<u>112,230</u>
Total assets less current liabilities		<u>106,672</u>	<u>112,230</u>
Net assets excluding pension asset or liability		<u>106,672</u>	<u>112,230</u>
Total net assets		<u><u>106,672</u></u>	<u><u>112,230</u></u>
The funds of the charity			
Restricted funds	10		
Restricted income funds		19,094	10,889
		<u>19,094</u>	<u>10,889</u>
Unrestricted funds	10		
General funds		13,578	27,341
Designated funds		74,000	74,000
		<u>87,578</u>	<u>101,341</u>
Reserves	10		
Total funds		<u><u>106,672</u></u>	<u><u>112,230</u></u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 March 2023 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 31 March 2023

And signed on its behalf by:

E.E. Halliwell
Trustee
31 March 2023

Breastfeeding Together
Statement of Cash flows
for the year ended 31 March 2023

	2023 £	2022 £
Cash flows from operating activities		
Net expenditure per Statement of Financial Activities	(5,558)	(4,702)
Adjustments for:		
Dividends, interest and rents from investments	(73,865)	(52,659)
Other gains/losses	-	-
Decrease in trade and other receivables	-	215
Decrease in trade and other payables	(732)	(575)
Net cash used in operating activities	<u>(80,155)</u>	<u>(57,721)</u>
Cash flows from investing activities		
Dividends, interest and rents from investments	73,865	52,659
Net cash from investing activities	<u>73,865</u>	<u>52,659</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net decrease in cash and cash equivalents	(6,290)	(5,062)
Cash and cash equivalents at the beginning of the year	117,952	123,014
Cash and cash equivalents at the end of the year	<u>111,662</u>	<u>117,952</u>
Components of cash and cash equivalents		
Cash and bank balances	111,662	117,952
	<u>111,662</u>	<u>117,952</u>

for the year ended 31 March 2023

1 Accounting policies

Basis of preparation

The financial statements 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 (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
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Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
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Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
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Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
-------------------------------------	---

Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
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Volunteer help	The value of any volunteer help received is not included in the accounts.
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Investment income	This is included in the accounts when receivable.
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Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
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Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.
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Breastfeeding Together

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions 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 and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Income and endowments from:			
Donations and legacies	14,647	-	14,647
Other trading activities	1,497	-	1,497
Other	25,209	27,450	52,659
Total	41,353	27,450	68,803
Expenditure on:			
Other	56,944	16,561	73,505
Total	56,944	16,561	73,505
Net income	(15,591)	10,889	(4,702)
Net income before other gains/(losses)	(15,591)	10,889	(4,702)
Other gains and losses:			
Net movement in funds	(15,591)	10,889	(4,702)
Reconciliation of funds:			
Total funds brought forward	116,932	-	116,932
Total funds carried forward	101,341	10,889	112,230

4 Income from donations and legacies

Unrestricted £	Total 2023 £	Total 2022 £
13,272	13,272	14,647
13,272	13,272	14,647

5 Income from other trading activities

Unrestricted £	Total 2023 £	Total 2022 £
461	461	1,497
461	461	1,497

6 Other income

	Unrestricted	Restricted	Total 2023	Total 2022
	£	£	£	£
Furlough Claims	-	-	-	20,289
Restricted Grant Income	0	66,366	66,366	27,450
Unrestricted Grant Income	7,499	-	7,499	4,920
	<u>7,499</u>	<u>66,366</u>	<u>73,865</u>	<u>52,659</u>

7 Other expenditure

	Unrestricted	Restricted	Total 2023	Total 2022
	£	£	£	£
Workshop and training expenditure	1	2,275	2,276	-
Employee costs	23,283	51,125	74,408	64,819
Motor and travel costs	190	1,828	2,018	15
Premises costs	6,791	-	6,791	4,893
General administrative costs	3,291	2,932	6,223	2,123
Legal and professional costs	1,440	-	1,440	1,655
	<u>34,996</u>	<u>58,160</u>	<u>93,156</u>	<u>73,505</u>

8 Staff costs

	2023	2022
Salaries and wages	71,109	63,127
Social security costs	615	-
Pension costs	2,684	1,692
	<u>74,408</u>	<u>64,819</u>

No employee received emoluments in excess of £60,000.

9 Creditors:

amounts falling due within one year

	2023	2022
	£	£
Other taxes and social security	242	896
Other creditors	4,748	4,826
	<u>4,990</u>	<u>5,722</u>

10 Movement in funds

	At 1 April 2022	Incoming resources (including other gains/losses) £	Resources expended £	At 31 March 2023 £
Restricted funds:				
Restricted income funds:				
	10,889	66,366	(58,160)	19,094
<i>Total</i>	<u>10,889</u>	<u>66,366</u>	<u>(58,160)</u>	<u>19,094</u>
Unrestricted funds:				
General funds	27,341	21,232	(34,996)	13,578
Designated funds:				
	74,000	-	-	74,000
<i>Total</i>	<u>74,000</u>	<u>-</u>	<u>-</u>	<u>74,000</u>
 Total funds	 <u>112,230</u>	 <u>87,598</u>	 <u>(93,156)</u>	 <u>106,672</u>

11 Analysis of net assets between funds

	Unrestricted funds £	Total £
Net current assets	106,672	106,672
	<u>106,672</u>	<u>106,672</u>

12 Reconciliation of net debt

	At 1 April 2022 £	Cash flows £	At 31 March 2023 £
Cash and cash equivalents	117,952	(6,290)	111,662
	<u>117,952</u>	<u>(6,290)</u>	<u>111,662</u>
 Net debt	 <u>117,952</u>	 <u>(6,290)</u>	 <u>111,662</u>

13 Commitments

Operating lease commitments

Annual commitments under non-cancellable operating leases are as follows:

	2023	2023	2022	2022
	Land and	Other	Land and	Other
	buildings		buildings	
	£	£	£	£
Operating leases with expiry date:				

Pension commitments

	2023	2022
	£	£
The pension cost charge to the company amounted to:	<u>2,684</u>	<u>1,692</u>

14 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

Breastfeeding Together
Detailed Statement of Financial Activities
for the year ended 31 March 2023

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income and endowments from:				
Donations and legacies	13,272	-	13,272	14,647
	<u>13,272</u>	<u>-</u>	<u>13,272</u>	<u>14,647</u>
Other trading activities	461	-	461	1,497
	<u>461</u>	<u>-</u>	<u>461</u>	<u>1,497</u>
Other				
Furlough Claims	-	-	-	20,289
Restricted Grant Income	0	66,366	66,366	27,450
Unrestricted Grant Income	7,499	-	7,499	4,920
	<u>7,499</u>	<u>66,366</u>	<u>73,865</u>	<u>52,659</u>
Total income and endowments	21,232	66,366	87,598	68,803
Expenditure on:				
Other expenditure				
Workshop and training expenditure	1	2,275	2,276	-
	<u>1</u>	<u>2,275</u>	<u>2,276</u>	<u>-</u>
Employee costs				
Salaries/wages	19,984	51,125	71,109	63,127
Employer's NIC	615	-	615	-
Pension costs	2,684	-	2,684	1,692
	<u>23,283</u>	<u>51,125</u>	<u>74,408</u>	<u>64,819</u>
Motor and travel costs				
Travel and subsistence	190	1,828	2,018	15
	<u>190</u>	<u>1,828</u>	<u>2,018</u>	<u>15</u>
Premises costs				
Rent	6,791	-	6,791	4,893
	<u>6,791</u>	<u>-</u>	<u>6,791</u>	<u>4,893</u>
General administrative costs, including depreciation and amortisation				
Bank charges	117	-	117	98
General insurances	1,365	-	1,365	860
Postage, stationery and computer	1,387	626	2,013	419
Sundry expenses	100	1,956	2,056	243
Telephone, fax and broadband	322	350	672	503
	<u>3,291</u>	<u>2,932</u>	<u>6,223</u>	<u>2,123</u>
Legal and professional costs				

Breastfeeding Together
Detailed Statement of Financial Activities

Accountancy and bookkeeping	1,440	-	1,440	1,655
	<u>1,440</u>	<u>-</u>	<u>1,440</u>	<u>1,655</u>
Total of expenditure of other costs	<u>34,996</u>	<u>58,160</u>	<u>93,156</u>	<u>73,505</u>
Total expenditure	34,996	58,160	93,156	73,505
Net gains on investments	-	-	-	-
	<u>(13,763)</u>	<u>8,205</u>	<u>(5,558)</u>	<u>(4,702)</u>
Net expenditure				
Net expenditure before other gains/(losses)	<u>(13,763)</u>	<u>8,205</u>	<u>(5,558)</u>	<u>(4,702)</u>
Other Gains	-	-	-	-
	<u>(13,763)</u>	<u>8,205</u>	<u>(5,558)</u>	<u>(4,702)</u>
Net movement in funds				
Reconciliation of funds:				
Total funds brought forward	101,341	10,889	112,230	116,932
Total funds carried forward	<u>87,578</u>	<u>19,094</u>	<u>106,672</u>	<u>112,230</u>