

BREASTFEEDING TWINS AND TRIPLETS UK

FINANCIAL STATEMENTS

FOR THE YEAR

01 January 2021 – 31 December 2021

Registered Charity Number: 1187134

BREASTFEEDING TWINS AND TRIPLETS UK

The Board of Trustees

Jan Bonar

Ruth Cumming

Ffion Mair Dean (appointed: 24 November 2021)

Nicola King (appointed: 24 November 2021)

Kathryn Stagg

Katie Stimpson (appointed: 24 November 2021)

Catherine Wakely

Website

<https://breastfeedingtwinsandtriplets.co.uk/>

Registered address

Lodge Farm

Mawfa Crescent

Sheffield

S14 1AS

Working name

Breastfeeding Twins & Triplets UK

Administrator

Kirsty Reed

BREASTFEEDING TWINS AND TRIPLETS UK

FINANCIAL STATEMENTS

FOR THE YEAR 1 JANUARY 2021 – 31 DECEMBER 2021

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The Trustees have pleasure in presenting their report and the financial statements of the charity for the financial period 1 January 2021 – 31 December 2021.

Structure, Governance and Management

Breastfeeding Twins and Triplets UK is a Charitable Incorporated Organisation (CIO) (Foundation model), whose only voting members are its Trustees. The charity was registered with the Charity Commission on 23 December 2019. Trustees are recruited and trained by the existing trustees and no other person or organisation has the authority to appoint Trustees to the board. Trustees meet at least twice a year to review the financial and operational state of the charity, and to set the strategic direction of the charity.

Objectives and activities

The objects of the charity are:

- for the public benefit, the advancement of health, including in particular (but without limitation) the support of successful breastfeeding amongst parents of twins, triplets and higher order multiples (“parents of multiples”);
- for the public benefit, the advancement of education, including in particular (but without limitation):
 - providing parents of multiples and prospective parents of multiples, and their families and wider support networks, with the necessary information and tools to help those parents to establish and continue breastfeeding successfully;
 - providing healthcare professionals with education and development opportunities to promote the benefits of breastfeeding and to enable them to understand the particular breastfeeding challenges faced by parents of multiples, and to help them to provide quality support to those parents in successfully establishing and continuing breastfeeding;
 - facilitating breastfeeding support training for parents of multiples to be able to support others to fulfil their breastfeeding goals.

Breastfeeding Twins and Triplets UK was set up as a charity in response to the often-poor information and support available to parents of multiples who wish to breastfeed or chestfeed their babies. It sprang from a Facebook group of the same name, which was set-up in 2015 and has become a celebrated community of support for parents of multiples, with 9,300 members to date, run by highly qualified admins who provide excellent, evidence-based advice. It is well-known that rates of breastfeeding amongst parents of multiples are significantly lower than among parents of singletons, and there are often particular additional challenges to be overcome, not just as a result of having more than one baby to feed, but also from increased incidence of premature and early-term birth, higher likelihood that the babies will need additional support in the neonatal intensive care unit (NICU) immediately after birth, high rates of birth interventions, and health problems in mother and babies, all of which can make establishing breastfeeding with multiple babies particularly difficult. Added to this, there is a wide perception, in the community generally but also among many healthcare professionals, that breastfeeding twins and triplets is ‘just too hard’ or even ‘not possible’, and therefore parents are often not given the encouragement and practical help they need to persevere when faced with these challenges. The members of the Facebook group regularly report that the support and advice they received through this forum was key to their successful breastfeeding journey, often in spite of receiving poor or non-existent support in their communities and a lack of positive encouragement from their wider families.

BREASTFEEDING TWINS AND TRIPLETS UK

TRUSTEES' ANNUAL REPORT (cont'd)

FOR THE YEAR 1 JANUARY 2021 – 31 DECEMBER 2021

Having seen the broad and positive impact of the Facebook community, the group's founder, International Board Certified Lactation Consultant (IBCLC) Kathryn Stagg, was driven to extend the net of this support more widely, both to reach more parents who would benefit from it directly, but also to improve the knowledge and skills of healthcare professionals and breastfeeding support volunteers to enable them to assist breastfeeding parents more effectively in the community.

The trustees confirm that they have referred to the Charity Commission's guidance on Public Benefit when reviewing the charity's aims and objectives and in planning future activities.

Achievements and Performance

Ongoing lockdowns and restrictions throughout much of 2021 continued to hamper any face-to-face activities taking place, however we continued to work 'virtually' as far as possible. We delivered 17 online breastfeeding support sessions via Zoom to parents of multiples who were facing particular breastfeeding struggles which needed more direct assistance than could be provided by the affiliated Facebook community. We hosted 3 more webinars for health professionals and breastfeeding support volunteers on the subject of 'Supporting Breastfeeding Multiples', reaching an audience of over 60 people. In collaboration with ARDO, we arranged our first funded pump hires to families of premature twins who would not otherwise be able to have access to a hospital grade breast pumps to establish their milk supply, and we also offered more widely a discount code for pump hire to members of the Facebook group. We assisted with the cost of commissioning high quality twin-specific breastfeeding illustrations for a forthcoming book publication about breastfeeding multiples, written by our Trustee Kathryn Stagg – this publication, written by one of the country's leading experts in breastfeeding twins, promises to be a valuable new resource to support and inform new parents of multiples, and these twin-specific illustrations showing tandem feeding positioning will provide a significant enhancement to the usefulness of the book. Trustees had a presence at online conferences run by LCGB (Lactation Consultants of Great Britain) and ABM (Association of Breastfeeding Mothers). Alongside this, the affiliated Facebook group membership continued to grow, surpassing 9,300 members at the date of signing this report. The successful management of the Facebook group is dependent on the contributions of 12 volunteers, all qualified breastfeeding peer supporters, breastfeeding counsellors or IBCLCs, who act as the group's administrators and who ensure that the group members receive high quality evidence-based breastfeeding support; their collective contribution is immeasurably important to the success of the group and to the wider charitable activities undertaken.

At the end of 2021, we were delighted to welcome three new Trustees to join the Board, and look forward to the benefits of a larger body of Trustees with the enhanced skillset that brings to drive forward the work of the charity.

Future Plans

In 2022, the charity plans to continue and build on the initiatives introduced to date. We will take on some freelance administrative assistance to provide the necessary capacity to drive forwards the Trustees' aspirations for the charity's work to ensure we are reaching a broad and diverse range of beneficiaries. We will have a presence at conferences and seminars, conscious that this is one of the best ways of reaching healthcare professionals and alerting them to our work and the resources and training we offer; we are hopeful that face-to-face conferences will recommence shortly. In addition to offering online breastfeeding support, we will build a database of IBCLCs across the country who have undertaken additional training with us to enhance their abilities to provide high quality face-to-face breastfeeding support to parents of multiples, and we will promote the opportunity to access funded breastfeeding

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TRUSTEES' ANNUAL REPORT (cont'd)

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support visits by the IBCLCs on this database via the Facebook group. We will roll out our new series of 'Preparing to Breastfeed' webinars aimed at expectant parents of multiples. We will continue to research other ways of reaching health visitors, midwives, maternity department infant feeding leads and other breastfeeding supporters to disseminate our resources and alert them to the work of the charity. We plan to survey the members of the Facebook group for feedback to ensure our knowledge of their needs is up-to-date, and will work on formalising and extending our operational and safeguarding policies to professionalise the charity's governance. We will also begin to explore new sources of raising funds to provide support and enable us to expand the work of the charity.

Financial Review

2021 saw the charity generate income of £7,708, and whilst this was a 30% reduction on the previous year, this had always been anticipated given the initial success in raising donations at the charity's launch in early 2020. Of this income, 82% came from philanthropic donations (2020: 83%) and 18% came from the sales income from delivering our 'Supporting Breastfeeding Multiples' webinar to health professionals (2020: 17%).

Given the ongoing lockdowns and restrictions on face-to-face activities during much of 2021 due to the Covid pandemic, there continued to be restrictions on the activities the charity could undertake which continued to limit the expenditure of the funds, however new initiatives were successful including delivering 17 online breastfeeding support sessions, funding pump hire, contributing towards a forthcoming published book about breastfeeding twins and triplets, and attendance at some online conferences for Trustees of the charity. Total funds increased this year by £4,659, leading to total funds of £12,955 at year end of which £12,905 were liquid unrestricted reserves.

It is anticipated that from 2022 onwards, as more initiatives are in place and we have access to administrative support to give us the resource to deliver our charitable activities, that the current surplus of funds will be spent down gradually to a lower level to make up for the limitations on what we could achieve during Covid in our first two years of operation. We also anticipate that, following the initial high level of donations in the first two years of the charity, these are unlikely to continue at the same level going forward and therefore Trustees are mindful of planning the expenditure of the current level of reserves and future activities of the charity such that there is a long-term impact from this early fundraising success. Our reserves policy, in the longer term, is to hold 3 to 6 months-worth of expenditure as our unrestricted reserves, and we anticipate reaching that level within 2-3 years as we extend our activities and make use of the funds successfully raised in these first two years.

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the Trustees



Jan Bonar
Trustee

Approved by the Trustees on 31 October 2022

BREASTFEEDING TWINS AND TRIPLETS UK

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR 1 JANUARY 2021 – 31 DECEMBER 2021

	Notes	Unrestricted Funds	Restricted Funds	Total funds 2021	Total funds 2020
		£	£	£	£
INCOME AND ENDOWMENTS FROM:					
Donations	2	6,328	-	6,328	9,136
Charitable activities	3	1,380	-	1,380	1,914
TOTAL		7,708	-	7,708	11,050
EXPENDITURE ON:					
Raising Funds	4	111	-	111	212
Charitable activities	5	2,739	200	2,939	2,542
TOTAL		2,849	200	3,049	2,754
NET INCOME/(EXPENDITURE) & NET MOVEMENT IN FUNDS		4,859	(200)	4,659	8,296
Fund balances brought forward (as restated)		8,046	250	8,296	-
RECONCILIATION OF FUNDS:					
TOTAL FUNDS CARRIED FORWARD		12,905	50	12,955	8,296

The statement of financial activities includes all gains and losses recognised in the period.
All income and expenditure derives from continuing activities.
There is no liability for corporation tax due on activities.

The notes on pages 8 to 12 form part of these financial statements

BREASTFEEDING TWINS AND TRIPLETS UK

STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2021

	Note	2021 £	2020 £
CURRENT ASSETS			
Debtors & prepayments	7	200	68
Cash at bank and in hand	8	<u>12,755</u>	<u>8,688</u>
Total current assets		<u>12,955</u>	<u>8,756</u>
LIABILITIES			
Creditors: Amounts falling due within one year	9	-	460
NET CURRENT ASSETS		<u>12,955</u>	<u>8,296</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>12,955</u>	<u>8,296</u>
TOTAL NET ASSETS		<u>12,955</u>	<u>8,296</u>
 THE FUNDS OF THE CHARITY			
Restricted funds	10	50	250
Unrestricted funds			
General funds	10	<u>12,905</u>	<u>8,046</u>
Total charity funds		<u>12,955</u>	<u>8,296</u>

These financial statements were approved by the trustees and authorised for issue on 31 October 2022, and are signed on their behalf by:



J BONAR
Trustee

Charity Registration Number: 1187134

The notes on pages 8 to 12 form part of these financial statements

BREASTFEEDING TWINS AND TRIPLETS UK

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR 1 JANUARY 2021 – 31 DECEMBER 2021

1. ACCOUNTING POLICIES

1.1 Charity information

Breastfeeding Twins and Triplets UK is a charitable incorporated organisation registered with the Charity Commission in England and Wales as registered charity number 1187134, since 23 December 2019. The registered address is Lodge Farm, Mawfa Crescent, Sheffield, S14 1AS.

1.2 Accounting convention

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 2019) – (Charities SORP (FRS 102)).

Breastfeeding Twins and Triplets UK meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The financial statements are prepared in sterling which is the financial currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

1.3 Cash flow statement

The Trustees have taken advantage of the exemption in the Charities SORP from including a cash flow statement in the financial statements on the grounds that the organisation is a small charity with a turnover of less than £500,000.

1.4 Income

Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receipt is deemed to be probable.

Income from charitable activities includes income from webinar sales, which are recognised when a legal entitlement exists.

1.5 Expenditure

Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT which cannot be recovered.

Expenditure on charitable activities includes direct expenditure incurred in presenting training webinars, providing 1-to-1 breastfeeding support via Zoom to parents of multiples, funding breastpump hire for parents of premature twins and triplets and others facing financial hardship, supporting parents who have breastfed their twins and triplets to train as breastfeeding peer supporters with the Association of Breastfeeding Mothers (ABM), and developing a website to serve as an educational resource both for parents of multiples who wish to breastfeed or chestfeed their babies and for health professionals who wish to extend their knowledge to support these families better in their breastfeeding journeys.

1.6 Fund accounting

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

Restricted funds are to be used for specific purposes as laid down by the donor.

1.7 Financial instruments

As per the definition of FRS 102, the charity makes use of only basic financial instruments which are initially recognised at transaction value and subsequently measured at settlement value. Financial instruments held by the entity comprise debtors, creditors and cash.

BREASTFEEDING TWINS AND TRIPLETS UK

NOTES TO THE FINANCIAL STATEMENTS (cont'd)

FOR THE YEAR 1 JANUARY 2021 – 31 DECEMBER 2021

1.8 Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash-in-hand and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Taxation

No provision has been made for taxation as the entity is a public benefit entity which is exempt from UK direct taxation on its charitable activities.

1.10 Going concern

These financial statements have been prepared on the going concern basis. In making this assessment, the charity's Trustees have considered all available information about the future for at least, but not limited to, 12 months from the date the financial statements are approved. There are no material uncertainties regarding the charity's ability to continue.

1.11 Significant judgements and estimations

The Trustees have given consideration to the significant judgements and estimates made in compiling the financial statements. The Trustees do not consider estimates or judgements made to be material to the financial statements. Accruals are made when activity has occurred for which a cash outflow is expected, but for which no invoice has been received. Estimates are based on prior experience and knowledge.

2 DONATIONS

	Unrestricted funds £	Total 2021 £	Total 2020 £
Individual donations	5,558	5,558	7,272
Corporate donations	770	770	1,864
-	<u>6,328</u>	<u>6,328</u>	<u>9,136</u>

3 INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £	Total 2021 £	Total 2020 £
Webinar sales	1,380	1,380	1,914
	<u>1,380</u>	<u>1,380</u>	<u>1,914</u>

4 COSTS OF RAISING FUNDS

	Unrestricted Funds £	Total 2021 £	Total 2020 £
Direct costs - donation processing fees	111	111	212
	<u>111</u>	<u>111</u>	<u>212</u>

BREASTFEEDING TWINS AND TRIPLETS UK

NOTES TO THE FINANCIAL STATEMENTS (cont'd)

FOR THE YEAR 1 JANUARY 2021 – 31 DECEMBER 2021

5 COSTS OF CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Direct costs:				
Creating and delivering webinar series	608	-	608	821
Providing 1-to-1 breastfeeding support via Zoom	680	-	680	200
Funded pump hire	195	-	195	-
Breastfeeding Twins Book Publication costs	800	-	800	-
Conference Attendance	215	200	415	-
Training breastfeeding peer supporters	-	-	-	720
Website costs	240	-	240	801
Support costs	-	-	-	25
	<u>2,739</u>	<u>200</u>	<u>2,939</u>	<u>2,567</u>

6 STAFFING, TRUSTEE REMUNERATION AND EXPENSES

No staff were employed during the current financial period.

While acting in the capacity of a Trustee, no person (2020: none) received remuneration in the current financial period. Two Trustees (2020: none) received reimbursement of the direct expense they had incurred in registering for the Association of Breastfeeding Mothers (ABM) Annual Conference, a combined total of £40.

One Trustee received payment of £1,160 (2020: £800) for writing and delivering a series of webinars on 'Supporting Breastfeeding Multiples' to health care professionals and breastfeeding supporters, and delivering 1-to-1 breastfeeding support to parents of multiples via Zoom.

7 DEBTORS

	2021 £	2020 £
Trade Debtors	200	-
'CAF Donate' donation debtor	-	68
	<u>200</u>	<u>68</u>

8 CASH AND CASH EQUIVALENTS

	2021 £	2020 £
Cash at bank and in hand	12,755	8,688
Total cash and cash equivalents	<u>12,755</u>	<u>8,688</u>

9 CREDITORS: Amounts falling due within one year

	2021 £	2020 £
Trade creditors	-	64
Deferred income	-	175
Accruals	-	221
	<u>-</u>	<u>396</u>

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NOTES TO THE FINANCIAL STATEMENTS (cont'd)

FOR THE YEAR 1 JANUARY 2021 – 31 DECEMBER 2021

10 FUNDS

	Opening Balance 01 Jan 2021 £	Income £	Expenditure £	Net mov't in funds 2021 £	Closing Balance 31 Dec 2021 £
Unrestricted general funds	8,046	7,708	(2,849)	4,859	12,905
Restricted funds - LCGB Conference fee	250	-	(200)	(200)	50
	8,296	7,708	(3,049)	4,659	12,955

Prior year comparatives:

	Opening Balance 01 Jan 2020 £	Income £	Expenditure £	Net mov't in funds 2020 £	Closing Balance 31 Dec 2020 £
Unrestricted general funds	-	10,800	(2,754)	8,046	8,046
Restricted funds - LCGB Conference fee	-	250	-	250	250
	-	11,050	(2,754)	8,296	8,296

Unrestricted general funds are available for use at the discretion of the Trustees to support the full objects of the charity.

A restricted donation was received in 2020 to enable the charity to have a presence at the LCGB Conference. The majority of this was spent in 2021 and it is anticipated that the remaining balance will be spent in 2022.

11 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £	Total 2020 £
Debtors and prepayments	200	-	200	68
Cash at bank and in hand	12,705	50	12,755	8,688
Creditors: due within one year	-	-	-	(460)
	12,905	50	12,955	8,296

BREASTFEEDING TWINS AND TRIPLETS UK

NOTES TO THE FINANCIAL STATEMENTS (cont'd)

FOR THE YEAR 1 JANUARY 2021 – 31 DECEMBER 2021

12 RELATED PARTY TRANSACTIONS

Trustee Kathryn Stagg received payments as detailed in note 6 above. These payments were approved by the other three Trustees in Kathryn's absence, as per the charity's constitution. Kathryn, an IBCLC, is one of the UK's foremost experts in breastfeeding multiples and as such the remaining Trustees felt that there was no better person to deliver these aspects of the charity's work, and therefore approved the payments to Kathryn as being in the best interests of the charity.

13 PRIOR YEAR STATEMENT OF FINANCIAL ACTIVITIES

	Notes	Unrestricted Funds	Restricted Funds	Total funds 2020
		£	£	£
INCOME AND ENDOWMENTS FROM:				
Donations	2	8,886	250	9,136
Charitable activities	3	1,914	-	1,914
TOTAL		10,800	250	11,050
EXPENDITURE ON:				
Raising Funds	4	212	-	212
Charitable activities	5	2,542	-	2,542
TOTAL		2,754	-	2,754
NET INCOME/(EXPENDITURE) & NET MOVEMENT IN FUNDS		8,046	250	8,296
RECONCILIATION OF FUNDS:				
TOTAL FUNDS CARRIED FORWARD		8,046	250	8,296