

BREASTFEEDING TWINS AND TRIPLETS UK

FINANCIAL STATEMENTS

FOR THE YEAR

01 January 2022 – 31 December 2022

Registered Charity Number: 1187134

BREASTFEEDING TWINS AND TRIPLETS UK

The Board of Trustees

Jan Bonar
Ruth Cumming
Ffion Mair Dean
Nicola King
Kathryn Stagg
Katie Stimpson
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 (until 31 May 2023)
Sarah Saunders (from 1 June 2023)

BREASTFEEDING TWINS AND TRIPLETS UK

FINANCIAL STATEMENTS

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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 2022 – 31 December 2022.

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 not less than twice a year, in practice usually meeting every 2-3 months, 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 10,200 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.

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TRUSTEES' ANNUAL REPORT (cont'd)

FOR THE YEAR 1 JANUARY 2022 – 31 DECEMBER 2022

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

As we came out of Covid lockdown the Trustees decided to put into action some of our original plans. One of these was to develop a register of lactation consultants who had completed some extra training around the specific barriers to breastfeeding experienced by multiple birth families, and to offer to facilitate support on a "pay what you can afford basis". This was to ensure that finances, locality and difficulty in leaving the house with more than one baby, especially after caesarean section, were no longer barriers to accessing expert breastfeeding support. Parents are then sent a donation link to make a voluntary contribution towards the cost of receiving this support, or encouraged to fundraise for us in the future. The first five months of this project saw us funding on average between one and two visits per week across the UK, totalling 29 families supported. One-to-one videocall support via zoom has also been a valuable alternative source of support for those with situations where a home visit is not necessary. 34 families were supported in this way. We also developed two Preparing to Breastfeed educational webinar sessions for expectant parents. We facilitated these four times during 2022 and have had around 200 families attend in total. In order to deliver these new strands and increased volume of activity, the charity engaged some freelance administrative assistance in early 2022, which has increased the efficiency and impact of the charity.

We hosted five more webinars for health professionals and breastfeeding support volunteers on the subject of 'Supporting Breastfeeding Multiples', reaching an audience of around 100 people. In collaboration with ARDO, we continued to fund breast-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. Trustees had a presence at online conferences run by LCGB (Lactation Consultants of Great Britain) and ABM (Association of Breastfeeding Mothers). We also provided a poster presentation for UNICEF Baby Friendly Virtual Conference introducing our charity and what we offer. Alongside this, the affiliated Facebook group membership continued to grow, surpassing 10,200 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.

Future Plans

We will continue to seek funding to expand our IBCLC face to face support project over the next year. We will then be able to fully promote this. We are planning to build stronger links with the charity Twins Trust to explore ways in which our two charities can collaborate and complement each other's activities. We

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TRUSTEES' ANNUAL REPORT (cont'd)

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will also continue to offer 1:1 videocall support, Preparing to Breastfeed workshops for expectant parents, and funded pump hire.

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; face-to-face conferences are beginning to recommence in 2023 and we have stalls booked. 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

2022 saw the charity generate income of £6,396 (2021: £7,708). Of this income, 89% came from philanthropic donations (2021: 82%) and 11% came from the sales income from delivering our 'Supporting Breastfeeding Multiples' webinar to health professionals (2021: 18%) – whilst we delivered more of these webinars in 2022 than in 2021, a higher proportion of attendees were from the voluntary sector, thus qualifying for a reduced attendance fee, which therefore saw the income from these webinars reduce, although these events still covered their own direct costs and made a small financial contribution towards the other charitable activities undertaken by the organisation.

As previously anticipated, the costs of delivering our charitable work increased considerably in 2022 as the volume and scope of delivery increased. Having appointed three new Trustees at the end of 2021, this brought additional impetus and resource to be able to develop the charity's activities, aided by the full lifting of Covid restrictions, which enabled additional face-to-face activities to be introduced. The appointment of a freelance administrator to help run the administrative side of the charity proved to be highly successful in enabling the organisation to significantly increase activity across several areas of its work, in particular providing the infrastructure needed to run face-to-face breastfeeding support sessions delivered by a country-wide network of IBCLCs. As a result of this increased activity and additional administrative support, the charity increased its charitable expenditure more than threefold from the previous year, with the biggest increase being seen in the provision of direct one-to-one support, either in-person or online, with the amount spent on this area of support totalling £4,432 (2021: £680, online-only), which supported 63 families (2021: 17 families). During 2022, the charity's net funds decreased by £2,990, leading to £9,965 total funds held at year-end, all of which was unrestricted liquid reserves.

The Trustees had always aspired to increase the charity's activities once Covid-restrictions ceased; in the first two years of the charity's operation, the successful charity launch had generated a significant flurry of initial fundraising success which, paired with the restrictions on activity had led to the charity building up a higher level of reserves than the Trustees felt it was necessary to hold for a charity of this size, and it was therefore always the intention to use a portion of these reserves to build the charity's profile, activities and impact once restrictions had been lifted. The Trustees are now focusing on building income lines to enable this higher level of activity and impact to become sustainable in the longer term.

Now that we have an administrator working for the charity, the Trustees have slightly increased the charity's reserves policy to ensure we can continue to service her fees in the short-term should we experience a reduction in income whilst we explore new avenues of income generation. Our reserves

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TRUSTEES' ANNUAL REPORT (cont'd)

FOR THE YEAR 1 JANUARY 2022 – 31 DECEMBER 2022

policy therefore, in the longer term, is to hold 6 to 9 months-worth of expenditure as our unrestricted reserves, and we anticipate reaching that level within 2-3 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 30 October 2023

BREASTFEEDING TWINS AND TRIPLETS UK

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR 1 JANUARY 2022 – 31 DECEMBER 2022

	Notes	Unrestricted Funds	Restricted Funds	Total funds 2022	Total funds 2021
		£	£	£	£
INCOME AND ENDOWMENTS FROM:					
Donations	2	5,672	-	5,672	6,328
Charitable activities	3	724	-	724	1,380
TOTAL		6,396	-	6,396	7,708
EXPENDITURE ON:					
Raising Funds	4	221	-	221	111
Charitable activities	5	9,115	50	9,165	2,939
TOTAL		9,336	50	9,386	3,049
NET INCOME/(EXPENDITURE) & NET MOVEMENT IN FUNDS		(2,940)	(50)	(2,990)	4,659
Fund balances brought forward (as restated)		12,905	50	12,955	8,296
RECONCILIATION OF FUNDS:					
TOTAL FUNDS CARRIED FORWARD		9,965	-	9,965	12,955

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 9 to 14 form part of these financial statements

BREASTFEEDING TWINS AND TRIPLETS UK

STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2022

	Note	2022 £	2021 £
CURRENT ASSETS			
Debtors & prepayments	8	200	200
Cash at bank and in hand	9	<u>10,200</u>	<u>12,755</u>
Total current assets		<u>10,400</u>	<u>12,955</u>
LIABILITIES			
Creditors: Amounts falling due within one year	10	435	-
NET CURRENT ASSETS		<u>9,965</u>	<u>12,955</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>9,965</u>	<u>12,955</u>
TOTAL NET ASSETS		<u>9,965</u>	<u>12,955</u>
 THE FUNDS OF THE CHARITY			
Restricted funds	11	-	50
Unrestricted funds			
General funds	11	<u>9,965</u>	<u>12,905</u>
Total charity funds		<u>9,965</u>	<u>12,955</u>

These financial statements were approved by the Trustees and authorised for issue on 30 October 2023, and are signed on their behalf by:

J BONAR
Trustee

Charity Registration Number: 1187134

The notes on pages 9 to 14 form part of these financial statements

BREASTFEEDING TWINS AND TRIPLETS UK

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR 1 JANUARY 2022 – 31 DECEMBER 2022

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.

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 face-to-face and 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.

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NOTES TO THE FINANCIAL STATEMENTS (cont'd)

FOR THE YEAR 1 JANUARY 2022 – 31 DECEMBER 2022

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 2022 £	Total 2021 £
Individual donations	4,770	4,770	5,558
Corporate donations	902	902	770
	<u>5,672</u>	<u>5,672</u>	<u>6,328</u>

3 INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £	Total 2022 £	Total 2021 £
Webinar sales	724	724	1,380
	<u>724</u>	<u>724</u>	<u>1,380</u>

4 COSTS OF RAISING FUNDS

	Unrestricted Funds £	Total 2022 £	Total 2021 £
Direct costs - donation processing fees	150	150	111
Support costs	71	71	-
	<u>221</u>	<u>221</u>	<u>111</u>

BREASTFEEDING TWINS AND TRIPLETS UK

NOTES TO THE FINANCIAL STATEMENTS (cont'd)

FOR THE YEAR 1 JANUARY 2022 – 31 DECEMBER 2022

5 COSTS OF CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021 (restated)
	£	£	£	£
Direct costs:				
Creating and delivering webinar series	500	-	500	480
Providing 1-to-1 breastfeeding support via Zoom	1,520	-	1,520	680
Providing 1-to-1 breastfeeding support face-to-face	2,912	-	2,912	-
Funded pump hire	278	-	278	195
Preparing to Breastfeed' Zoom Sessions	300	-	300	-
Breastfeeding Twins Book Publication costs	-	-	-	800
Conference Attendance	500	50	550	415
Website costs	144	-	144	240
Support costs	2,960	-	2,960	128
	<u>9,115</u>	<u>50</u>	<u>9,165</u>	<u>2,939</u>

6 STAFFING, TRUSTEE REMUNERATION AND EXPENSES

No staff were employed during the current financial period. A freelance administrator was engaged in early 2022, and received a fee of £2,670.

While acting in the capacity of a Trustee, no person (2021: none) received remuneration in the current financial period. One Trustee (2021: two Trustees) received reimbursement of out-of-pocket expenses they had incurred on necessary administrative costs and subscriptions, claiming a total of £121.72 (2021: total of £40).

One Trustee received a fee payment of £2,320 (2021: £1,160) for writing and delivering a series of webinars on 'Supporting Breastfeeding Multiples' to health care professionals and breastfeeding supporters, delivering 1-to-1 breastfeeding support to parents of multiples via Zoom, and delivering family training sessions on Preparing to Breastfeed Multiples. Such payments are allowable according to the charity's governing document; rates of pay are set by the remaining Trustees in the absence of the benefitting Trustee, and the volume of payments is closely monitored. The non-benefitting Trustees believe that such payments are in the best interests of the charity, as this Trustee is considered to be one of the main experts in the UK in the field of supporting breastfeeding in families with multiple babies. Of this total fee, £140 remained unpaid at year end and is included in total accruals (2021: £0).

7 SUPPORT COSTS

	2022	2021
	£	£
Administrator fees	2,670	-
Quickfile fees	82	-
ICO Subscription	40	-
Eventbrite and Paypal fees	96	128
Safeguarding Training	144	-
	<u>3,032</u>	<u>128</u>

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NOTES TO THE FINANCIAL STATEMENTS (cont'd)

FOR THE YEAR 1 JANUARY 2022 – 31 DECEMBER 2022

Support costs (including governance) are apportioned among the charitable activities costs and the cost of raising funds (notes 4 & 5). Direct costs are allocated wherever possible. Remaining costs are apportioned on the basis of the direct expenditure incurred on each activity.

8 DEBTORS

	2022 £	2021 £
Trade Debtors	200	200
	<u>200</u>	<u>200</u>

9 CASH AND CASH EQUIVALENTS

	2022 £	2021 £
Cash at bank and in hand	10,200	12,755
Total cash and cash equivalents	<u>10,200</u>	<u>12,755</u>

10 CREDITORS: Amounts falling due within one year

	2022 £	2021 £
Trade creditors	295	-
Accruals	140	-
	<u>435</u>	<u>-</u>

11 FUNDS

	Opening Balance 01 Jan 2022 £	Income £	Expenditure £	Net mov't in funds 2022 £	Closing Balance 31 Dec 2022 £
Unrestricted general funds	12,905	6,396	(9,336)	(2,940)	9,965
Restricted funds - LCGB Conference fee	50	-	(50)	(50)	-
	<u>12,955</u>	<u>6,396</u>	<u>(9,386)</u>	<u>(2,990)</u>	<u>9,965</u>

Prior year comparatives:

	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
	<u>8,296</u>	<u>7,708</u>	<u>(3,049)</u>	<u>4,659</u>	<u>12,955</u>

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NOTES TO THE FINANCIAL STATEMENTS (cont'd)

FOR THE YEAR 1 JANUARY 2022 – 31 DECEMBER 2022

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 the remaining balance was spent in 2022.

12 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Total 2021 £
Debtors and prepayments	200	-	200	68
Cash at bank and in hand	10,200	-	10,200	8,688
Creditors: due within one year	(435)	-	(435)	(460)
	<u>9,965</u>	<u>-</u>	<u>9,965</u>	<u>8,296</u>

13 RELATED PARTY TRANSACTIONS

Trustee Kathryn Stagg received payments of £2,320 (2021: £1,160) for writing and delivering a series of webinars on 'Supporting Breastfeeding Multiples' to health care professionals and breastfeeding supporters, delivering 1-to-1 breastfeeding support to parents of multiples via Zoom, and delivering family training sessions on Preparing to Breastfeed Multiples, as detailed in note 6 above. These payments were approved by the other 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.

BREASTFEEDING TWINS AND TRIPLETS UK

NOTES TO THE FINANCIAL STATEMENTS (cont'd)

FOR THE YEAR 1 JANUARY 2022 – 31 DECEMBER 2022

14 PRIOR YEAR STATEMENT OF FINANCIAL ACTIVITIES

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