



BREASTFEEDING TWINS AND TRIPLETS UK

FINANCIAL STATEMENTS

FOR THE YEAR

01 January 2023 – 31 December 2023

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

FOR THE YEAR 1 JANUARY 2023 – 31 DECEMBER 2023

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BREASTFEEDING TWINS AND TRIPLETS UK

TRUSTEES' ANNUAL REPORT

FOR THE YEAR 1 JANUARY 2023 – 31 DECEMBER 2023

The Trustees have pleasure in presenting their report and the financial statements of the charity for the financial period 1 January 2023 – 31 December 2023.

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 11,000 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.

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.

BREASTFEEDING TWINS AND TRIPLETS UK

TRUSTEES' ANNUAL REPORT (cont'd)

FOR THE YEAR 1 JANUARY 2023 – 31 DECEMBER 2023

Achievements and Performance

Our register of lactation consultants, who have completed some extra training around the specific barriers to breastfeeding experienced by multiple birth families, continued to support breastfeeding families 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. 2023 saw us funding on average between three to four visits per month across the UK, totalling 39 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. 29 families were supported in this way. We also continued to deliver two *Preparing to Breastfeed* educational webinar sessions for expectant parents. We facilitated these five times during 2023 and have had around 240 families attend in total.

We hosted two more webinars for health professionals and breastfeeding support volunteers on the subject of ‘Supporting Breastfeeding Multiples’, reaching an audience of around 50 people as well as training 3 teams of health care professionals. 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. Conferences returned to being face to face, rather than online, in 2023 and we had a stall at LCGB (Lactation Consultants of Great Britain), ABM (Association of Breastfeeding Mothers) and UNICEF baby Friendly Conference. We talked to many health care workers and breastfeeding supporters and spread the word about the charity. Alongside this, the affiliated Facebook group membership continued to grow, surpassing 11,000 members at the date of signing this report (2022: 10,200 members in October 2023). The successful management of the Facebook group is dependent on the contributions of 10 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 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. 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. We will also begin to explore new sources of raising funds to provide support and enable us to expand the work of the charity. We are also planning to fund a group of twin and triplet mums who may find it difficult to access training to train as breastfeeding peer supporters.

Financial Review

2023 saw the charity generate income of £11,213 (2022: £6,396). Of this income, 97% (£10,873) came from philanthropic donations (2022: 89%, £5,672) and 3% (£315) came from the sales income from delivering our *Supporting Breastfeeding Multiples* webinar to healthcare professionals (2022: 11%, £724), with £25 earned from the sale of charity branded merchandise, newly introduced this year. Whilst the number of webinar sessions delivered was the same across both this year and last year, in 2023 a higher proportion of these sessions were

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TRUSTEES' ANNUAL REPORT (cont'd)

FOR THE YEAR 1 JANUARY 2023 – 31 DECEMBER 2023

delivered as organised 'group sessions' to teams of professionals from specific healthcare trusts at a reduced per-head price, which therefore saw the income from these webinars reduce. Delivery of these webinars directly to groups within hospital trusts helps us to deliver a key part of our charitable objects through increasing the awareness amongst healthcare professionals of the possibility of successfully breastfeeding multiple babies, and how to successfully support this outcome; this therefore helps to ensure that those who are providing the initial assistance to parents in the immediate days after birth are more likely to provide positive and helpful support.

The costs of delivering our charitable work increased slightly in 2023 as the volume and scope of delivery increased. However, having launched our new initiative of providing face-to-face support via a national network of IBCLCs part-way through 2022, the take-up of this support stayed reasonably static in 2023. The amount spent on this area of support totalled £5,558 (2022: £4,432), which supported 68 families (2022: 63 families), with a higher proportion now receiving face-to-face support rather than online support. We are actively looking at new avenues to promote the scheme to ensure that the support is targeted where it is most needed and wanted, and hope to grow this activity in the coming year. We are hoping to develop stronger links with the Twins Trust to promote this support more widely amongst their membership, and we continue to promote this initiative through our own Facebook group.

During 2023, the charity's net funds increased by £369, leading to £10,334 total funds held at year-end, all of which was unrestricted liquid reserves.

The charity's reserves policy is to hold 6 to 9 months'-worth of expenditure as our unrestricted reserves, to ensure we can continue to service our core administrative support costs in the short-term should we experience a reduction in income whilst we explore new avenues of income generation. The current level of reserves held is above this level, at just below 12 months'-worth of expenditure. However, as we are working towards building our charitable activities and administrative support to enable us to increase our activities and impact, we therefore anticipate that our level of reserves will reduce to the target level over the next 2-3 years whilst we invest in this growth.

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 12 September 2024

BREASTFEEDING TWINS AND TRIPLETS UK

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR 1 JANUARY 2023 – 31 DECEMBER 2023

	Notes	Total funds 2023	Total funds 2022
		£	£
INCOME AND ENDOWMENTS FROM:			
Donations	2	10,873	5,672
Charitable activities	3	315	724
Other trading activities		25	-
TOTAL		<u>11,213</u>	<u>6,396</u>
EXPENDITURE ON:			
Raising Funds	4	375	221
Charitable activities	5	10,469	9,165
TOTAL		<u>10,844</u>	<u>9,386</u>
NET INCOME/(EXPENDITURE) & NET MOVEMENT IN FUNDS		<u>369</u>	<u>(2,990)</u>
Fund balances brought forward (as restated)		9,965	12,955
RECONCILIATION OF FUNDS:			
TOTAL FUNDS CARRIED FORWARD		<u>10,334</u>	<u>9,965</u>

The statement of financial activities includes all gains and losses recognised in the period.

All income and expenditure derives from continuing activities.

All income and expenditure relates to unrestricted funds.

There is no liability for corporation tax due on activities.

The notes on pages 8 to 13 form part of these financial statements

BREASTFEEDING TWINS AND TRIPLETS UK

STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2023

	Note	2023 £	2022 £
CURRENT ASSETS			
Debtors & prepayments	8	129	200
Cash at bank and in hand	9	<u>10,413</u>	<u>10,200</u>
Total current assets		<u>10,542</u>	<u>10,400</u>
LIABILITIES			
Creditors: Amounts falling due within one year	10	208	435
NET CURRENT ASSETS		<u>10,334</u>	<u>9,965</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>10,334</u>	<u>9,965</u>
TOTAL NET ASSETS		<u>10,334</u>	<u>9,965</u>
THE FUNDS OF THE CHARITY			
Unrestricted funds			
General funds	11	<u>10,334</u>	<u>9,965</u>
Total charity funds		<u>10,334</u>	<u>9,965</u>

These financial statements were approved by the Trustees and authorised for issue on 12 September 2024, and are signed on their behalf by:



J BONAR
Trustee

Charity Registration Number: 1187134

The notes on pages 8 to 13 form part of these financial statements

BREASTFEEDING TWINS AND TRIPLETS UK

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR 1 JANUARY 2023 – 31 DECEMBER 2023

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.

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.

BREASTFEEDING TWINS AND TRIPLETS UK

NOTES TO THE FINANCIAL STATEMENTS (cont'd)

FOR THE YEAR 1 JANUARY 2023 – 31 DECEMBER 2023

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

	Total 2023 £	Total 2022 £
Individual donations	9,879	4,770
Corporate donations	994	902
	<u>10,873</u>	<u>5,672</u>

3 INCOME FROM CHARITABLE ACTIVITIES

	Total 2023 £	Total 2022 £
Webinar sales	315	724
	<u>315</u>	<u>724</u>

4 COSTS OF RAISING FUNDS

	Total 2023 £	Total 2022 £
Direct costs - donation processing fees	286	150
Support costs	89	71
	<u>375</u>	<u>221</u>

BREASTFEEDING TWINS AND TRIPLETS UK

NOTES TO THE FINANCIAL STATEMENTS (cont'd)

FOR THE YEAR 1 JANUARY 2023 – 31 DECEMBER 2023

5 COSTS OF CHARITABLE ACTIVITIES

	Total 2023	Total 2022
	£	£
Direct costs:		
Creating and delivering webinar series	600	500
Providing 1-to-1 breastfeeding support via Zoom	860	1,520
Providing 1-to-1 breastfeeding support face-to-face	4,698	2,912
Funded pump hire	216	278
Preparing to Breastfeed' Zoom Sessions	240	300
Conference Attendance	1,220	550
Website costs	140	144
Support costs	2,495	2,960
	<u>10,469</u>	<u>9,165</u>

6 STAFFING, TRUSTEE REMUNERATION AND EXPENSES

No staff were employed during the current or previous financial periods. The charity engages freelance administrative support, at a cost of £1,595 in 2023 (2022: £2,670)

While acting in the capacity of a Trustee, no person (2022: none) received remuneration in the current financial period. Three Trustees (2022: one Trustee) received reimbursement of out-of-pocket expenses they had incurred on necessary administrative costs and subscriptions, claiming a total of £435.42 (2022: total of £121.72). Of this total, £102.17 remained un-invoiced at year end, and is included in accruals (2022: £0 un-invoiced at year end).

One Trustee received a fee payment of £2,564 (2022: £2,320) 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, £0 remained unpaid at year end (2022: £140).

7 SUPPORT COSTS

	2023	2022
	£	£
Administrator fees	1,595	2,670
Quickfile fees	80	82
ICO Subscription	40	40
Eventbrite and Paypal fees	35	96
Safeguarding Training	-	144
Marketing and Merchandise	744	-
Bank charges	90	-
	<u>2,584</u>	<u>3,032</u>

BREASTFEEDING TWINS AND TRIPLETS UK

NOTES TO THE FINANCIAL STATEMENTS (cont'd)

FOR THE YEAR 1 JANUARY 2023 – 31 DECEMBER 2023

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

	2023	2022
	£	£
Trade Debtors	-	200
Donation and Gift Aid Debtors	129	-
	<u>129</u>	<u>200</u>

9 CASH AND CASH EQUIVALENTS

	2023	2022
	£	£
Cash at bank and in hand	10,413	10,200
Total cash and cash equivalents	<u>10,413</u>	<u>10,200</u>

10 CREDITORS: Amounts falling due within one year

	2023	2022
	£	£
Trade creditors	106	295
Accruals	102	140
	<u>208</u>	<u>140</u>

BREASTFEEDING TWINS AND TRIPLETS UK

NOTES TO THE FINANCIAL STATEMENTS (cont'd)

FOR THE YEAR 1 JANUARY 2023 – 31 DECEMBER 2023

11 FUNDS

	Opening Balance 01 Jan 2023 £	Income £	Expenditure £	Net mov't in funds 2023 £	Closing Balance 31 Dec 2023 £
Unrestricted general funds	9,965	11,213	(10,844)	369	10,334
	9,965	11,213	(10,844)	369	10,334

Prior year comparatives:

	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)	-
	12,955	6,396	(9,386)	(2,990)	9,965

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

12 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Total 2023 £	Total 2022 £
Debtors and prepayments	129	200
Cash at bank and in hand	10,413	10,200
Creditors: due within one year	(208)	(435)
	10,334	9,965

13 RELATED PARTY TRANSACTIONS

Trustee Kathryn Stagg received payments of £2,564 (2022: £2,320) 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 2023 – 31 DECEMBER 2023

14 PRIOR YEAR STATEMENT OF FINANCIAL ACTIVITIES

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