

**Registered Charity Number: 1187793**

**LACTATION CONSULTANTS OF GREAT BRITAIN**  
**REPORT OF THE TRUSTEES AND**  
**UNAUDITED ACCOUNTS**

**FOR THE YEAR ENDED 31 DECEMBER 2023**



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*The professional voice of  
breastfeeding since 1994*

# LACTATION CONSULTANTS OF GREAT BRITAIN

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# LACTATION CONSULTANTS OF GREAT BRITAIN

## Legal and Administrative Information For the year ended 31 December 2023

<b>Charity Name:</b>	Lactation Consultants of Great Britain Also known as LCGB
<b>Registered Charity Number:</b>	1187793
<b>Legal form:</b>	Charitable Incorporated Organisation, registered with the Charity Commission on 6 <sup>th</sup> February 2020.
<b>Charity address:</b>	19 Ascott Close, Hull, HU4 6EQ
<b>Website:</b>	<a href="http://www.LCGB.org">www.LCGB.org</a>
<b>Email:</b>	<a href="mailto:info@LCGB.org">info@LCGB.org</a>
<b>Board of Trustees:</b>	<i>Trustees serving for the whole year:</i> Linda Brownlie (Chair) Vikki Kidd Zurina Ali Marion Jones Heidi Nowalany Amanda Smith Lyndsey Hookway Shazlynn Omar Hilary English (sadly passed away June 2024)  <i>Trustees resigned at the AGM in August 2023:</i> Zoe Faulkner (Chair) Helen Gray Sophie Burrows
<b>Bankers:</b>	Cooperative Bank
<b>Independent Examiner:</b>	Elaine Alsop ACA DChA FCIE EA Independent Ltd 5 South Charlotte Street, Edinburgh, EH2 4AN

# LACTATION CONSULTANTS OF GREAT BRITAIN

## Trustees' Annual Report

### For the year ended 31 December 2023

The Trustees present their report for the year ended 31 December 2023. The financial statements comply with the Charities Act 2011 and Accounting and Reporting by Charities Statement of Recommended Practice Applicable to charities preparing their accounts in accordance with the Financial Reporting Standard Applicable in the UK (FRS 102) (effective 1 January 2019).

## Objects, activities and public benefit

### *Objects or purposes of the charity*

The charity aims to promote and protect public health by increasing skilled breastfeeding support for mothers and babies.

It also seeks to advance public education on breastfeeding as a key public health issue, emphasising both immediate and long-term benefits.

The charity promotes high standards of education and knowledge regarding breastfeeding and evidence-based lactation practices, including specialised care.

### *Activities that the charity carries out in relation to those purposes*

The Lactation Consultants of Great Britain (LCGB) primarily focuses on promoting and protecting public health through expert breastfeeding support, while advancing education about breastfeeding as a public health issue. The charity has engaged in several key activities to achieve these objectives:

- *Provision of Online Education:* Offering accessible online learning opportunities related to breastfeeding and lactation.
- *Advocacy:* Promoting awareness of breastfeeding's significance at both the public and policy levels.
- *Contributions to Working Groups:* Actively participating in various working groups aimed at improving breastfeeding practices and standards.

### *Public benefit*

The Trustees of LCGB confirm that they have fully adhered to the guidance provided by the Charity Commission on public benefit when determining the charity's activities. The work of LCGB is rooted in advancing public health and education for the benefit of mothers, babies, and families through breastfeeding support and evidence-based practices

# LACTATION CONSULTANTS OF GREAT BRITAIN

## Trustees' Annual Report

For the year ended 31 December 2023

### Achievements during the year

#### Education

##### 2023 conference

LCGB's educational offering is paramount to the delivery of the organisation's purpose and the conference is a high priority to LCGB. It is a meeting of those who work with the families that LCGB ultimately supports via those with the expertise to support breastfeeding families.

21-22nd April 2023 LCGB held its first in person and online (hybrid) conference, "from science to practice", bringing together speakers from the U.K. and overseas to deliver 10 hours of education to lactation consultants, breastfeeding counsellors and peer supporters, individuals from the NHS and allied health care professionals along with others supporting breastfeeding families.

Experience gained from hosting an online conference throughout Covid, stood LCGB in good stead to deliver both an in person gathering and have online attendees both "live streaming" during the event itself and having access to the presentations for a number of months after the event.

The ability to offer this hybrid model presented an opportunity to reach more people than ever before and to offer a lower cost alternative to an in person event.

During Covid, the organisation invested resources (including considerable volunteer hours) into building an online education platform and website that could be easily accessed by those undertaking the training offered. The legacy of that platform continues today as it is enhanced and adapted over time to meet changing needs or to optimise new technologies embedded within.

The number of attendees at the 2023 conference were: 126 in person and 135 online. 3 in person scholarships were allocated to individuals who had applied and 50 scholarships for online attendance, with a cohort of those scholarships offered to Ukrainian lactation consultants. At the in-person conference, attendees were invited to identify what steps they would take to work on being more inclusive and supporting marginalised communities in their work and day to day life.

LCGB further asked its supporters to let us know what you have been doing in your community to amplify the voices of those who are impacted by discrimination every day. We will share some of this activity as we collate more responses.

Let's work together. We don't have all the answers but we can learn together. Let us know if you have any ideas how we can improve awareness and understanding in this important area of all of ours' work.

# LACTATION CONSULTANTS OF GREAT BRITAIN

## Trustees' Annual Report

For the year ended 31 December 2023

### Education continued

Following on from the conference further online offerings were produced and delivered via OWL. LCGB announced an open access conversation with #ActuallyAutistic researcher Dr Aimee Grant, celebrating and supporting neurodiverse families, communities and lactation supporters.

This presentation discusses:

- How to use respectful, accurate language
- How to support neurodiverse children and parents
- Breastfeeding experiences of neurodiverse parents
- How to care for yourself while working as a lactation advocate if you identify as neurodiverse
- How we're moving away from a medical model of Autism

And... the positive stories and experiences of being Autistic

Following consultation with Dr Grant, this session is free to view and may be disseminated widely to amplify it's important message. Dr Grant has also included resources written and curated by Autistic parents and researchers.

The session is now available via <https://www.lcgb-owl.org/list-courses> and will be available to watch at your leisure until further notice. There also continue to be other presentations that are available on OWL for people to watch free of charge.

### Grants

**Sally Brooks Grant 2023:** In 2023 the Sally brooks grant project saw its first candidate pass their IBCLC exam and qualify as an International Board Certified Lactation Consultant which is incredible news.

Sally Brooks grant was kindly donated to LCGB to widen access to the IBCLC credential especially amongst underserved communities.

Jenya Taylor was one of the original recipients, chosen from an underserved population, being West Wales, and has now passed the IBCLC exam. Congratulations to Jenya!

Look out for future rounds of the award coming soon. Awards are given based on criteria to ensure that support is allocated to individuals who can make a difference despite facing challenges which might include discrimination amongst other obstacles to furthering their work.

# LACTATION CONSULTANTS OF GREAT BRITAIN

## Trustees' Annual Report

For the year ended 31 December 2023

### Advocacy

LCGB's Policy and Advocacy lead Helen Gray, supported two submissions to the Committee on the Rights of the Child, authoring the submission from World Breastfeeding Trends Initiative (WBTi) UK and supporting the submission from Baby Feeding Law Group (BFLG) for the 2022 Civil Society Alternative Report.

The Concluding Observations of the Committee to the UK State Party have now been published, including some specific recommendations with respect to breastfeeding in Section H 41 (f):

the UK State Party should continue its efforts to promote breastfeeding, including by:

- (i) strengthening support for mothers, including through flexible working arrangements;
- (ii) fully implementing the International Code of Marketing of Breast-milk Substitutes and strengthening relevant legislation; and
- (iii) raising awareness of the importance of breastfeeding among families and the general public.

In addition to recommendations on increasing early intervention and preventive services for infants and young children, and for reducing infant mortality, food insecurity, malnutrition and obesity, and for supporting working parents with policies such as parental leave.

### WBTi

LCGB is pleased to announce it is working with a number of individuals and organisations to support WBTi with the work on a future report on breastfeeding trends in the UK. Those parties being Association of Breastfeeding Mothers, UNICEF UK, BFLG UK, Baby Milk Action, Breastfeeding Alliance, The Breastfeeding Network (UK), First Steps Nutrition, HIFN Institute of Health Visiting, La Leche League, National Childbirth Trust Maternity Action the Royal College of Midwives and researchers from MAINN at The University of Central Lancashire and Maria Herron and representatives from all four nations (England, Northern Ireland, Scotland and Wales).

The first meeting was held in May 2023 to kick off the planning stages. LCGB has agreed to donate funds to help produce the report, and Trustee time to carry out the work.

During the year, LCGB's Policy and Advocacy Team attended a Breastfeeding Alliance focus group with NHS England on the refreshed Delivery Plan for Maternity and Neonatal Services. The team provided feedback on issues around breastfeeding support in neonatal and paediatric settings.



# LACTATION CONSULTANTS OF GREAT BRITAIN

## Trustees' Annual Report

For the year ended 31 December 2023

### Board changes

Zoe Faulkner and Helen Gray stepped down from the Board of LCGB at the end of their first term as Chair and Advocacy and Policy Lead, respectively.

#### *Departing words from Zoe:*

"It has been a great pleasure to work with so many of my colleagues to further the aims of LCGB, advocating for the importance of breastfeeding as a public health priority. The teamwork and shared effort has led to a real transformation of LCGB with our establishment as a registered charity (CIO) in 2020.

This teamwork has never been more important than in recent years, supporting our members and steering the charity successfully through the pandemic. I am delighted to see LCGB is in a good position with a strong board of trustees for the next phase in its strategic development."

#### *Departing words from Helen:*

"I just want to say a huge thank you to all of you for your support and friendship over the years, and for your wholehearted backing of the work I've done on LCGB's behalf.

I first came to LCGB national committee meetings and stayed because it was the only place where people actually "got" what I was doing as an IBCLC, who understood what I had worked for to get there, who valued my work and my vision, when like most of us I was on my own in a little silo in the community most of the time!

I was thrilled to be awarded a partial LCGB sponsorship to ILCA in my early days as an IBCLC, and I've volunteered for LCGB ever since. I'm so delighted that the "Who's Who" resource, that I developed based on that experience, has gone on to become an LCGB classic and a valuable resource for parents all over.

I also really, really value being part of a community and organisation with so much integrity, working so hard to make this world better for families and babies, and not taking short cuts or being swayed by industry influence or popular opinion."

LCGB is grateful for the years of commitment and impact from both Zoe and Helen and wishes them well in their future endeavours.



# LACTATION CONSULTANTS OF GREAT BRITAIN

## Trustees' Annual Report

For the year ended 31 December 2023

### Board changes continued

The following Trustees stood for re-election at the AGM, at the end of their first term with LCGB.

Zurina Ali  
Linda Brownlie  
Hilary English  
Marion Jones  
Vikki Kidd  
Heidi Nowalany

All were re-elected.

Linda Brownlie was elected chair, moving from the role of treasurer and Heidi Nowalany stepped into the treasurer role, both officer roles.

Lyndsey Hookway and Amanda Smith took over the mantle from Helen in respect of advocacy and policy.

The following co-opted Trustees stood for election at the AGM and were elected by the membership.

Lyndsey Hookway  
Shazlynn Omar  
Amanda Smith

Trustee, Hilary English sadly passed away in June 2024. Hilary was a long-standing member of LCGB's former committee and then stood on LCGB's Board of Trustees as Deputy Chair. She was a cherished member of our community whose legacy in breastfeeding support, advocacy and education will be fondly remembered.

# **LACTATION CONSULTANTS OF GREAT BRITAIN**

## **Trustees' Annual Report**

**For the year ended 31 December 2023**

### **Structure, governance and management**

#### ***Constitution***

Lactation Consultants of Great Britain is a Charitable Incorporated Organisation (CIO). The CIO was registered at the Charity Commission on 6 February 2020. LCGB's constitution outlines how the charity operates, including its structure, membership, and trustee appointments. It allows for voting members other than its charity trustees.

#### ***Membership***

Membership is open to any individual supporting the work of LCGB to meet its objects. There are a range of membership levels which include subscriber, associate, student, IBCLC and retired status. LCGB also has sponsored members and anyone interested in scholarships for membership or events can contact [info@lcgb.org](mailto:info@lcgb.org) to find out more.

#### ***Recruitment and appointment of Trustees***

Trustees are appointed or re-appointed for a term of three years following their election at the general meeting.

The constitution requires that there be at least eight trustees, but there is no maximum limit. Trustees are selected based on their skills and experience, with the goal of ensuring the effective management of the charity in accordance with charity law. Trustees are not required to be IBCLCs to hold the position.

#### ***Induction and training of new Trustees***

Each new charity trustee is provided with essential documentation, including a copy of the constitution, the latest trustees' annual report, minutes of previous Board meetings, and policies and procedures.

Full role descriptions for trustees ensure transparency regarding the responsibilities of the role. New trustees are encouraged to undertake training, primarily using programs offered by NCVO (National Council for Voluntary Organisations) and The Association of Chairs. The charity promotes a welcoming environment for new trustees, allowing opportunities for shadowing experienced members and participating in operational meetings before running for election.

# LACTATION CONSULTANTS OF GREAT BRITAIN

## Trustees' Annual Report For the year ended 31 December 2023

### ***Strategic teams***

The CIO is structured with various strategic teams, including Communications, Education, Equality, Diversity and Inclusion, Finance, Policy and Advocacy and Administration. Additionally, there are operational Task Groups that focus on events, membership, newsletters, and ongoing web learning.

### ***Working with partner organisations***

LCGB's Relationship with Related Organisations:

Over the years, LCGB has formed valuable partnerships with several organisations that share our vision for promoting breastfeeding and lactation care. These collaborations have enabled us to broaden our impact and amplify the work of our related partners through various platforms, including our social media channels, newsletter and during events. Below are some key organisations we have worked with:

1. European Lactation Consultants Alliance (ELACTA)
2. Association of Lactation Consultants Ireland (ALCI)
3. Breastfeeding Twins & Triplets UK
4. World Breastfeeding Trends Initiative
5. iLactation
6. Lactation Education Resources (LER)
7. Association of Tongue Tie Practitioners (ATP)

## **Financial Review**

The results of the year are set out in the statement of financial activities. This shows income for the year of £84,170 (2022: £52,586) and expenditure of £58,365 (2022: £33,776) resulting in net income of £25,805 (2022: net income of £18,810). Total reserves at 31 December 2023 of £117,179 (2022: £91,374) consist of unrestricted reserves of £113,015 (2022: £86,954) and restricted reserves of £4,164 (2022: £4,420).

### ***Reserves***

The Charity's policy on reserves is to generate and maintain a balance which is sufficient:

1. To preserve the financial viability of the Charity in the event that unforeseen and / or unavoidable circumstance precipitate a short-term fall in its income;

# LACTATION CONSULTANTS OF GREAT BRITAIN

## Trustees' Annual Report

### For the year ended 31 December 2023

2. To enable the Charity, in the interests of meeting its objectives, to undertake from time to time the setting up of new and innovative projects on a pilot basis to demonstrate the viability and potential benefits of such activities as a precursor to securing the external funding necessary to maintain such projects on an on-going basis.

For these purposes the reserves policy requires the minimum level of reserves (to cover 9 months of operating costs and some conference venue costs if necessary) to be in the region of £35,000 to £45,000.

At the end of the year the charity held unrestricted reserves of £113,015 (2022: £86,954) mainly held in cash at bank (2022: £93,772) which is considered by the trustees to be sufficient for the charity to carry out its objectives and explore opportunities to further its work.

At the end of the year the charity held restricted reserves of £4,164 (2022: £4,420) which is for the Sally Brookes Award.

#### ***Remuneration of Trustees***

All Trustees act in a voluntary capacity and receive no remuneration or other material benefits from their services to the Charity.

Out-of-pocket expenses necessarily and reasonably incurred by Trustees in promoting the purposes of the Charity are reimbursed at cost.

#### ***Statutory Statements on Liabilities***

The Trustees declare that:

- ✓ The charity has given no guarantees where potential liability under the guarantee is outstanding at the date of this statement (eg: any outstanding/ongoing contract or legal undertaking to buy or provide specific services);
- ✓ The charity has no debt outstanding at the date of this statement which is owed by the CIO, and which is secured by an express charge on any assets of the CIO (eg.: a mortgage on property owned by the charity);

# **LACTATION CONSULTANTS OF GREAT BRITAIN**

## **Trustees' Annual Report For the year ended 31 December 2023**

### ***Risks***

A key risk to the organisation is the availability of resources include people, specific skill sets and funds to further the objectives. Attracting, developing and leading people is a priority alongside offering good, evidence based education that meets the needs of the communities of the people LCGB members and beyond, serve.

### **Future plans**

The organisation is undergoing transition and change with review of key areas of governance and operations. A focus on the core projects that lend themselves to the overall vision in the strategy is essential.

**On behalf of the Board**



**Linda Brownlie**

**Chair**

**29 October 2024**

# LACTATION CONSULTANTS OF GREAT BRITAIN

## Independent Examiner's report to the Trustees of Lactation Consultants of Great Britain

I report to the trustees on my examination of the accounts of Lactation Consultants of Great Britain for the year ended 31 December 2023.

### Respective responsibilities of trustees and examiner

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the CIO's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### Basis of Independent examiner's report

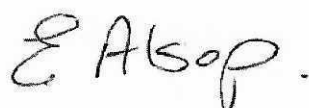
My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes a consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the accounts.

### Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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 accounts to be reached.



Elaine Alsop ACA DChA FCIE  
EA Independent Ltd,  
5 South Charlotte Street,  
Edinburgh,  
EH2 4AN  
**30 October 24**

# LACTATION CONSULTANTS OF GREAT BRITAIN

## Statement of Financial Activities For the year ended 31 December 2023

	Notes	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Total 2022 £
<b>Income from:</b>					
Donations and legacies	4	1,600	-	1,600	3,127
Charitable activities	5	82,570	-	82,570	49,459
<b>Total income</b>		<u>84,170</u>	<u>-</u>	<u>84,170</u>	<u>52,586</u>
<b>Expenditure on:</b>					
Charitable activities	6	58,109	256	58,365	33,776
<b>Total expenditure</b>		<u>58,109</u>	<u>256</u>	<u>58,365</u>	<u>33,776</u>
<b>Net income/(expenditure)</b>		26,061	(256)	25,805	18,810
<b>Reconciliation of funds:</b>					
Fund balances at 1 January		86,954	4,420	91,374	72,564
<b>Fund balances at 31 December</b>		<u>113,015</u>	<u>4,164</u>	<u>117,179</u>	<u>91,374</u>

The notes on pages 15 to 21 form part of these financial statements



# LACTATION CONSULTANTS OF GREAT BRITAIN

## Balance Sheet

As at 31 December 2023

	Notes	2023 £	2022 £
<b>Current assets</b>			
Debtors	10	110	4,684
Cash at bank and in hand		131,498	98,772
		<u>131,608</u>	<u>103,456</u>
<b>Liabilities</b>			
Creditors: Amounts falling due within one year	11	(14,429)	(12,082)
<b>Net current assets</b>		<u>117,179</u>	<u>91,374</u>
<b>Net assets</b>		<u>117,179</u>	<u>91,374</u>
<b>Funds</b>			
Unrestricted funds	12	113,015	86,954
Restricted Funds	12	4,164	4,420
<b>Total Charity Funds</b>		<u>117,179</u>	<u>91,374</u>

These accounts were approved and authorised for issue by the Board of Trustees on 29 October 2024.

Linda Brownlie  
Chair

The notes on pages 15 to 21 form part of these financial statements

# LACTATION CONSULTANTS OF GREAT BRITAIN

## Notes to the Accounts

### For the year ended 31 December 2023

#### 1 ACCOUNTING POLICIES

##### 1.1 General Information

Lactation Consultants of Great Britain is a Charitable Incorporated Organisation (CIO) registered in England and Wales. The charity's registered number is 118779. The principal address of the charity is 19 Ascott Close, Hull, HU4 6EQ.

The entity constitutes a public benefit entity as defined by FRS 102.

##### 1.2 Basis of Preparation

The accounts have been prepared under the historical cost convention accordance with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), and the Charities Act 2011.

These financial statements are presented in Pounds Sterling (GBP) as that is the currency in which the charity's transactions are denominated. Monetary amounts in these financial statements are rounded to the nearest pound (£).

The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the relevant version of the 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) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The preparation of the financial statements requires the use of certain critical accounting estimates. It also requires Trustees to exercise their judgement in the process of applying the accounting policies. Use of available information and application of judgement are inherent in the formation of estimates. Actual outcomes in the future could differ from such estimates. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements are disclosed in note 2.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

# LACTATION CONSULTANTS OF GREAT BRITAIN

## Notes to the Accounts

For the year ended 31 December 2023

### 1 ACCOUNTING POLICIES (continued)

#### 1.3 Going Concern

The accounts have been prepared on a going concern basis as the Trustees are of the opinion that the charitable company can continue to meet its obligations as they fall due for the foreseeable future. They regularly monitor the funding streams and evaluate the projected expenditure and the free reserves available.

#### 1.4 Income

All income is included in the Statement of Financial Activities when the charity is entitled to the income, receipt is probable, and the amount can be measured reliably. The following specific policies are applied to the particular categories of income:

- Donations and similar incoming resources are included in the period in which they are receivable, which is when the charitable company becomes entitled to the resource.
- Membership income for charitable purposes is recognised for the year it is due.

#### 1.5 Expenditure

Expenditure is recognised when the charity has entered into a legal or constructive obligation, it is probable that settlement will be required and the amount of the obligation can be measured reliably. It has been accounted for on an accruals basis and has been classified under relevant headings.

The charity is not registered for VAT, and accordingly expenditure is shown gross of irrecoverable VAT.

#### 1.6 Taxation

The charity is accepted by HMRC as a charity under section 521 to 563, Income Tax Act 2007, and accordingly no provision is required for taxation surpluses.

#### 1.7 Funds

Unrestricted funds are available to use and are administered on a discretionary basis under the direction of the Trustees, and in line with the objects of the charity.

Restricted funds are to be used for particular restricted purposes within the charitable company's objectives. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of management and support costs.

# LACTATION CONSULTANTS OF GREAT BRITAIN

## Notes to the Accounts

For the year ended 31 December 2023

### 1 ACCOUNTING POLICIES (continued)

#### 1.8 Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less and bank overdrafts.

#### 1.9 Debtors

Trade and other debtors are measured at transaction price.

#### 1.10 Creditors

Creditors and provisions are recognised where the charitable company has a present obligation resulting from a past event that will probably result on 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.

### 2 CRITICAL JUDGEMENTS AND ESTIMATES

The preparation of financial statements in compliance with the Charities SORP (FRS 102) requires the use of certain critical accounting estimates. It also requires the Trustees to exercise judgement in applying the charity's accounting policies. The Trustees do not consider there to be any material accounting judgement required in preparing these accounts. The Trustees are satisfied that accounting policies are appropriate and applied consistently.

### 3 COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £
<b>Income from:</b>			
Donations and legacies	3,127	-	3,127
Charitable activities	49,459	-	49,459
	<hr/>	<hr/>	<hr/>
Total income	52,586	-	52,586
 <b>Expenditure on:</b>			
Charitable activities	33,196	580	33,776
	<hr/>	<hr/>	<hr/>
Net income	19,390	(580)	18,810
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

# LACTATION CONSULTANTS OF GREAT BRITAIN

## Notes to the Accounts

For the year ended 31 December 2023

### 4 DONATIONS AND LEGACIES

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Total 2022 £
Donations from individuals	1,600	-	1,600	3,127

Donations received in 2022 of £3,127 were unrestricted.

### 5 INCOME FROM CHARITABLE ACTIVITIES

	2023 £	2023 £	2023 £	2022 £
Membership fees	34,807	-	34,807	31,183
Events and seminars	44,638	-	44,638	15,046
Website adverts	3,125	-	3,125	3,230
	82,570	-	82,570	49,459

Income from charitable activities received in 2022 of £49,459 was unrestricted.

### 6 CHARITABLE ACTIVITIES

	2023 £	2023 £	2023 £	2022 £
Event costs	38,882	-	38,882	12,673
Attendance at events/conferences	960	-	960	3,348
Grants and donations made	3,550	256	3,806	2,453
IT, website and membership	5,508	-	5,508	3,883
Meeting costs	3,008	-	3,008	4,608
Insurance	96	-	96	96
Administration	478	-	478	1,005
Bank and similar charges	1,495	-	1,495	995
Trustees' training	1,286	-	1,286	1,412
Trustees' travel	1,246	-	1,246	1,703
Independent Examiner's fee	1,600	-	1,600	1,600
	58,109	256	58,365	33,776

Expenditure on charitable activities in 2022 of £33,196 was unrestricted and £580 was restricted..

# LACTATION CONSULTANTS OF GREAT BRITAIN

## Notes to the Accounts

### For the year ended 31 December 2023

#### 7 INDEPENDENT EXAMINATION FEES

Fees of £1,600 were charged for preparation and independent examination of the annual accounts for the year ended 31 December 2023 (2022: £1,600).

#### 8 TRUSTEE REMUNERATION AND EXPENSES

No remuneration or other benefits were paid to trustees for the year ended 31 December 2023 (2022: £nil).

One trustee was paid a speaker fee of £450 for delivering a session at the conference.

Trustees are reimbursed for travel and similar expenses incurred on behalf of the charity. In 2022, a total of £1,246 was paid to 6 trustees (2022: £1,703, 7)

Trustees make payments to the charity in line with other members towards memberships, events, website adverts and books and other resources. These transactions are at market rate, and any discounts applied were discounts available to any member who fitted the relevant criteria.

#### 9 TRANSACTIONS WITH RELATED PARTIES

There were no related party transactions for the year ended 31 December 2023 (2022: none).

#### 10 DEBTORS

	2023 £	2022 £
Trade debtors	110	140
Prepayments	-	4,544
	<u>110</u>	<u>4,684</u>

# LACTATION CONSULTANTS OF GREAT BRITAIN

## Notes to the Accounts

For the year ended 31 December 2023

### 11 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade creditors	1,680	487
Accruals	2,271	1,600
Deferred income	10,478	9,995
	<u>14,429</u>	<u>12,082</u>

Income is deferred where it has been received in advance and the service it has been received for has not yet been fulfilled. Deferred income relates to membership incomes paid in advance.

### 12 MOVEMENT OF FUNDS

	Balance at 1 Jan 2023 £	Income £	Expenditure £	Transfers £	Balance at 31 Dec 2023 £
<b>Unrestricted</b>					
General fund	86,954	84,170	(58,109)	-	113,015
<b>Restricted</b>					
Sally Brookes Award	4,420	-	(256)	-	4,164
<b>Total Funds</b>	<u>91,374</u>	<u>84,170</u>	<u>(58,365)</u>	<u>-</u>	<u>117,179</u>

#### Movements in funds – comparative figures

	Balance at 1 Jan 2022 £	Income £	Expenditure £	Transfers £	Balance at 31 Dec 2022 £
<b>Unrestricted</b>					
General fund	67,564	52,586	(33,196)	-	86,954
<b>Restricted</b>					
Sally Brookes Award	5,000	-	(580)	-	4,420
<b>Total Funds</b>	<u>72,564</u>	<u>52,586</u>	<u>(33,776)</u>	<u>-</u>	<u>91,374</u>

#### Purpose of restricted funds:

**Sally Brookes Award.** This is monies received from a member which is to be used to fund grants towards exam fees for Lactation Consultants of Great Britain members.



## LACTATION CONSULTANTS OF GREAT BRITAIN

### Notes to the Accounts

For the year ended 31 December 2023

#### 13 ANALYSIS OF NET ASSETS REPRESENTING FUNDS

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Fund balances at 31 December 2023 are represented by:			
Net current assets	113,016	4,164	117,179
	<u>          </u>	<u>          </u>	<u>          </u>
<i>Fund balances at 31 December 2022 are represented by:</i>			
<i>Net current assets</i>	<i>86,954</i>	<i>4,420</i>	<i>91,374</i>
	<u>          </u>	<u>          </u>	<u>          </u>

