

**Registered Charity Number: 1187793**

**LACTATION CONSULTANTS OF GREAT BRITAIN**

**REPORT OF THE TRUSTEES AND  
UNAUDITED ACCOUNTS**

**FOR THE YEAR ENDED 31 DECEMBER 2024**



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*The professional voice of  
breastfeeding since 1994*

# **LACTATION CONSULTANTS OF GREAT BRITAIN**

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**For the year ended 31 December 2024**

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# LACTATION CONSULTANTS OF GREAT BRITAIN

## Legal and Administrative Information For the year ended 31 December 2024

<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
<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 2024

The Trustees present their report for the year ended 31 December 2024. 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 lactation 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 and parents, babies, and families through breastfeeding and lactation support and evidence-based practices

# LACTATION CONSULTANTS OF GREAT BRITAIN

## Trustees' Annual Report For the year ended 31 December 2024

### Achievements during the year

#### **The LCGB Education Team**

The LCGB Education Team is responsible for facilitating and delivering high quality education to lactation professionals, including IBCLCs, clinicians, and other members of the lactation community. The team focuses on identifying educational needs, organising educational sessions, and ensuring that content aligns with LCGB's objectives and values. Educational offerings cover a variety of topics relevant to the IBLCE Detailed Content Outline and are delivered online, in person, or regionally, depending on member needs.

2024 marked the year a new LCGB Education Team was formally developed, bringing together a group of committed volunteers to coordinate learning activities in a more structured and strategic way. This collaboration has enhanced LCGB's ability to plan, deliver, and evaluate its educational content, ensuring that members and non-members alike have regular access to relevant, high quality professional development.

The Education Team operates under the guidance of the LCGB Board of Trustees, which provides strategic oversight and final approval for key decisions such as speaker selection and budget allocations. By creating a structured and responsive Education Team, LCGB ensures that lactation professionals have ongoing access to learning opportunities that directly support their work with families.

#### **Membership**

The LCGB membership continues to grow year on year, with 706 members (537 full IBCLC members and 169 associate members). In 2024, LCGB introduced a free "Subscriber" membership option, enabling individuals who are not yet ready to commit to full membership to stay informed about educational opportunities, grants, and professional updates. This initiative ensures that access to information about scholarships, grants, and events is open to all who share LCGB's aims, supporting inclusion and widening participation in lactation education.

# LACTATION CONSULTANTS OF GREAT BRITAIN

## Trustees' Annual Report For the year ended 31 December 2024

### **The LCGB 2024 Hybrid Conference**

The 2024 LCGB Annual Conference marked an important milestone celebrating 30 years since LCGB's founding and reaffirming our commitment to education, inclusion, and collaboration within the lactation field. The event took place on 18–19 September 2024 at the Signing Tree Venue in Birmingham, a charitable and fully accessible venue reflecting LCGB's values of equity and community engagement.

The theme, "The Diversity of Lactation Support: A Team Effort," showcased the wide range of professionals and volunteers contributing to infant-feeding care. The programme featured a diverse line up of speakers and panel discussions offering the latest evidence, practical learning, and critical reflection on current practice.

Key topics included:

- Latest thinking on thrush, challenging common misconceptions and exploring new clinical insights.
- Working with social media professionally and ethically, including representation, bias awareness, and avoidance of stereotypes.
- Peer support in practice, through a panel exploring the vital role of volunteers and lived experience in supporting families.
- Equitable and ethical imagery use, and how this influences inclusion and cultural competence in infant feeding communication.
- Global perspectives on reducing disparities in access to lactation care and professional representation.

Speakers included Dr Naomi Dow, Caoimhe Whelan, Dr Alex Pinto, Ali Thomas, Dr Justice Reilly, Shurron Rosales, and Nekisha Killings, among others. The programme balanced clinical insight with ethical discussion, cultural awareness, and advocacy, reflecting LCGB's unique role in bridging professional expertise and compassionate, community centred practice.

The conference was delivered in hybrid format, ensuring broad access for delegates across the UK and beyond. A total of 115 people attended in person and 148 participated online, engaging through live Q&A and shared discussion spaces. LCGB provided scholarships prioritising volunteer peer supporters and individuals from underrepresented groups to remove barriers to attendance and ensure equitable access to education.

# LACTATION CONSULTANTS OF GREAT BRITAIN

## Trustees' Annual Report

For the year ended 31 December 2024

### ***2024 conference continued***

A highlight of the event was the presentation of the Outstanding Award for Contributions to Breastfeeding and Human Milk to the Gaza Infant Nutrition Alliance (GINA). This recognition celebrated their extraordinary work supporting infant and young child feeding in a complex humanitarian setting. Their evidence based, compassionate approach exemplifies LCGB's values of professionalism, advocacy, and global solidarity showing the power of skilled lactation support even under the most difficult conditions.

The 2024 Conference strengthened LCGB's reputation as a trusted provider of high-quality, evidence-based education and directly supported our beneficiaries the professionals, peer supporters, and volunteers who extend skilled care to families across the UK. Feedback consistently reflected appreciation for the inclusivity of the event, the quality of learning, and the sense of shared purpose across attendees.

### **World Breastfeeding Trends Initiative (WBTi UK) 2024–2025**

In 2024, LCGB provided a £2,500 grant to support the work of the World Breastfeeding Trends Initiative (WBTi UK), a volunteer led project that assesses and reports on the implementation of the WHO Global Strategy for Infant and Young Child Feeding across the four UK nations. LCGB's contribution covered a proportion of the cost of professional design and printing for the 2024 UK Report, which included scorecards for England, Scotland, Wales, and Northern Ireland, plus an online Executive Summary.

The WBTi UK Report was launched at Guy's Hospital, London, in March 2025, followed by a formal Parliamentary launch in June 2025, attended by MPs, members of the House of Lords, and representatives from Royal Colleges and public health organisations. The report drew national attention to the importance of improving health professional training and strengthening implementation of the WHO Code on marketing of breast milk substitutes.

Coverage in the British Medical Journal and Nursing Times amplified these messages, while social media engagement and parliamentary discussion reinforced the report's policy impact.

LCGB's financial support enabled this project to achieve far greater professional reach and visibility. Supporting WBTi directly advances LCGB's charitable aims promoting public education, strengthening evidence-based practice, and ensuring that infant feeding policy reflects the needs of families and professionals throughout the UK.

# LACTATION CONSULTANTS OF GREAT BRITAIN

## Trustees' Annual Report For the year ended 31 December 2024

### **Working with Partner Organisations**

LCGB recognises that collaboration with aligned organisations is essential to fulfilling its charitable aims. During 2024, the charity has focused on maintaining constructive relationships while identifying opportunities for future collaboration as part of our emerging strategic priorities.

LCGB continues to be a supporting member of the Baby Feeding Law Group (BFLG UK), contributing to advocacy for full implementation of the WHO International Code of Marketing of Breast milk Substitutes and related UK policy. Through this work, LCGB helps to ensure that the voices of professionals and families are represented in national discussions on infant feeding regulation and marketing ethics.

LCGB also maintains a relationship with ELACTA (the European Lactation Consultants Alliance). Membership of ELACTA is available to LCGB members who choose to opt in, providing access to European education, research updates, and networking opportunities that extend the reach of LCGB's educational impact.

Connections with the Association of Lactation Consultants in Ireland (ALCI) continue to develop positively, with reciprocal memberships and event attendance supporting shared professional learning across the British-Irish region. LCGB also maintains reciprocal event attendance with the International Lactation Consultant Association (ILCA), ensuring the organisation remains engaged in global discussions on lactation ethics, research, and professional standards.

These developing relationships reflect LCGB's commitment to strengthening education, advocacy, and ethical standards across the profession, while ensuring that partnerships enhance the charity's ability to support its beneficiaries both professionals and the families they serve.



# LACTATION CONSULTANTS OF GREAT BRITAIN

## Trustees' Annual Report For the year ended 31 December 2024

### **Contribution made by volunteers and network groups**

We currently have 35 LCGB volunteers listed and this year we have introduced a 'volunteer agreement' that highlights the expectations of and for an LCGB volunteer. One of our volunteers creates the monthly Lactation Education & Resources Bulletin that is emailed with the LCGB Newsletter. This is a unique and popular resource providing information on up-coming educational events and other learning opportunities associated with lactation.

LCGB hosts Regional Network groups to encourage the sharing of lactation knowledge. These function differently according to each group and there are some geographical areas that are still in need of a representative. These groups have recently been opened to anyone interested in becoming involved.

### **Sally Brooks Grant 2024**

This was introduced in 2022 as the first cycle and 2024 was the second cycle. The Sally Brooks Grant was designed to support individuals preparing to take the IBLCE exam but facing financial challenges. This grant covers the IBLCE examination fees for two successful candidates, allowing them to pursue certification and contribute to breastfeeding support services across the UK.

The 2024 cycle was eligible for applicants who intend to sit the IBLCE exam in September 2024, April 2025, or September 2025. September 2024 applicants must have completed all the necessary eligibility requirements, while those applying for the April 2025 or September 2025 exam cycles must have either met or be close to meeting all requirements. Candidates were asked to confirm their eligibility during the application process.

The Grant Selection Criteria was particularly aimed at applicants who intend to offer their IBCLC services within the UK, ideally in sectors such as the NHS, charities, or other not-for-profit organisations and those who are from communities or backgrounds facing social and economic challenges. Applications were open from 12th January to 12th February 2024, with a two-phase selection process involving an initial application form submission followed by an informal interview for shortlisted candidates.

This year's recipients are Kerryanne O'Rourke, an Occupational Therapist and co-founder of Breastfeeding Support Scotland, and Farhana Nasir, an Infant Feeding Practitioner with over 20 years of experience, originally from Bangladesh.

# LACTATION CONSULTANTS OF GREAT BRITAIN

## Trustees' Annual Report For the year ended 31 December 2024

### **Scholarships**

For the LCGB Hybrid Conference 2024, scholarships were awarded based on a detailed selection rubric designed to assess applicants' eligibility and alignment with the conference's goals. The scholarship selection process involved initial screening, scoring, and ranking of applications based on criteria that prioritised voluntary breastfeeding support, diversity and inclusion, financial need, and alignment with the conference theme, "The Diversity of Lactation Support: A Team Effort."

The evaluation considered several factors, such as whether applicants were volunteer breastfeeding peer supporters, their financial situation, and how attending the conference would benefit both the applicant and their community. Extra points were awarded for individuals from underrepresented groups in the lactation support community and for new scholarship applicants.

After thorough assessment, five (5) applicants were awarded scholarships for in-person attendance, while the remaining (11) were offered scholarships for online participation.

### **Support given to members and non-members in accessing high-quality lactation education and progress made in offering scholarships to increase equitable access**

We have made significant efforts to support both members and non-members in accessing high-quality lactation education through various initiatives:

1. Offering a hybrid conference, allowing participants to attend either in person or online. This flexibility reduces barriers to attendance, such as caring responsibilities, illness, disability, or financial constraints. The in-person option was provided without accommodation, giving attendees the freedom to choose lodging that fit their budgets and access needs.
2. Increasing equitable access by providing scholarships to individuals who met specific criteria, enabling them to attend the conference despite financial challenges.
3. Implementing an Infant and Young Child in Emergency (IYCE) strategy, which allows LCGB to offer high-quality lactation education to up-skill healthcare professionals, charities, volunteers, and breastfeeding supporters on evidence-based infant feeding practices. This strategy ensures compliance with the World Health Organization (WHO) Code on the Marketing of Breast Milk Substitutes.

# LACTATION CONSULTANTS OF GREAT BRITAIN

## Trustees' Annual Report For the year ended 31 December 2024

### **Progress in embedding our Equity, Diversity, and Inclusion (EDI) policy into our activities**

In 2023/24, LCGB, as a Charitable Incorporated Organisation (CIO), has been reflecting on our compliance with the guidelines provided by the Charity Commission and the progress made in embedding the EDI policy into our activities. In line with our strategic plan to reach the broadest range of beneficiaries, especially underrepresented groups and communities, we have carefully planned activities to reflect our "Commitment to Action".

EDI should be at the heart of every step we take, and we've spent significant time consulting with those who can support us in making the organisation more inclusive.

When LCGB became a CIO, we made it a priority to ensure EDI was central to our plans, and we have demonstrated this commitment through several key initiatives:

1. The Sally Brooks Grant, which covered IBLCE examination fees for candidates who meet specific criteria, helping to reduce financial barriers.
2. Offering online education through our OWL (Ongoing Web Learning) platform, which is available to both members and non-members either for free or at a low cost. This platform provides educational opportunities not only for those in the UK but also internationally.
3. Amplifying marginalised voices by offering opportunities to showcase their work and expertise on LCGB's social media platforms.
4. Curating a diverse group of expert speakers for the 2024 conference, while also encouraging new speakers and local researchers to present their work.
5. Collaborating with a charity that supports individuals with disabilities, enabling us to provide inclusive services at the 2024 conference, such as a quiet room for live streaming and a prayer room. Our financial contribution also benefited the charity's clients, helping us create a more accessible event.

Expanding access by opening regional network and WhatsApp groups to non-members, allowing them to engage with local support and benefit from peer interactions.

# **LACTATION CONSULTANTS OF GREAT BRITAIN**

## **Trustees' Annual Report For the year ended 31 December 2024**

### **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 associate, student, IBCLC and retired status.

#### ***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 2024**

### **Financial Review**

The results of the year are set out in the statement of financial activities. This shows income for the year of £66,384 (2023: £84,170) and expenditure of £64,346 (2023: £58,365) resulting in net income of £2,038 (2023: net income of £25,805). Total reserves at 31 December 2024 of £119,217 (2023: £117,179) consist of unrestricted reserves of £116,093 (2023: £113,015) and restricted reserves of £3,124 (2023: £4,164).

### ***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;
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 £116,093 mainly held in cash at bank 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 £3,124 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.

# LACTATION CONSULTANTS OF GREAT BRITAIN

## Trustees' Annual Report For the year ended 31 December 2024

### ***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);

### ***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**

Looking ahead to 2025 and beyond, LCGB's strategic direction is to ensure that all projects, partnerships, and day to day activities are aligned with our four cornerstone priorities, each designed to strengthen our charitable purpose and the support provided to our beneficiaries.

1. Education – LCGB will continue to prioritise high-quality, accessible education for lactation professionals and volunteers. This includes the development of a national LCGB Roadshow, designed to take evidence-based education and professional development directly into communities, improving accessibility for those unable to attend national events. We will also continue to expand hybrid and online learning, ensuring relevance to the evolving needs of families and practitioners. LCGB also aims to build stronger, more interactive relationships with its members and volunteers ensuring that the organisation remains responsive, inclusive, and member led.
2. Grants and Scholarships – Building on the success of the Sally Brooks Grant and our 2024 conference scholarships, LCGB will explore additional opportunities to provide financial support for training and certification. This ensures that those from underrepresented or financially constrained backgrounds can continue to enter and thrive within the profession.

# **LACTATION CONSULTANTS OF GREAT BRITAIN**

## **Trustees' Annual Report For the year ended 31 December 2024**

3. Advocacy – LCGB will strengthen its advocacy by aligning closely with national and international partners such as the Baby Feeding Law Group (BFLG UK) and WBTi UK, promoting policy and practice that safeguard breastfeeding, human milk feeding, and the right to equitable, skilled support. Advocacy will remain central to representing the needs of families and the professionals who support them.
4. Human Milk, Breastfeeding, and Lactation Promotion – LCGB will continue to raise awareness of the value of human milk and skilled lactation support through professional education, communications, and collaboration. The goal is to reinforce breastfeeding and lactation as key components of public health, while promoting accurate, inclusive, and compassionate messaging.

By aligning all areas of work with these four cornerstones and by strengthening direct engagement with our members, volunteers, and wider community LCGB will continue to advance its charitable purpose, ensuring that education, advocacy, and professional development directly benefit the ultimate beneficiaries: families, infants, and the professionals who care for them.

**On behalf of the Board**

*L Brownlie*

**Linda Brownlie  
Chair  
30 October 2025**

# 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 2024.

### 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 2025**



# LACTATION CONSULTANTS OF GREAT BRITAIN

## Statement of Financial Activities For the year ended 31 December 2024

	Notes	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
<b>Income from:</b>					
Donations and legacies	4	1,205	-	<b>1,205</b>	1,600
Charitable activities	5	65,179	-	<b>65,179</b>	82,570
<b>Total income</b>		<u>66,384</u>	<u>-</u>	<u><b>66,384</b></u>	<u>84,170</u>
<b>Expenditure on:</b>					
Charitable activities	6	63,306	1,040	<b>64,346</b>	58,365
<b>Total expenditure</b>		<u>63,306</u>	<u>1,040</u>	<u><b>64,346</b></u>	<u>58,365</u>
<b>Net income/(expenditure)</b>		3,078	(1,040)	<b>2,038</b>	18,810
<b>Reconciliation of funds:</b>					
Fund balances at 1 January		113,015	4,164	<b>117,179</b>	91,374
<b>Fund balances at 31 December</b>		<u>116,093</u>	<u>3,124</u>	<u><b>119,217</b></u>	<u>117,179</u>

The notes on pages 17 to 22 form part of these financial statements

# LACTATION CONSULTANTS OF GREAT BRITAIN

## Balance Sheet

As at 31 December 2024

	Notes	2024		2023	
		£	£	£	£
<b>Current assets</b>					
Debtors	10	326		110	
Cash at bank and in hand		<u>136,087</u>		<u>131,498</u>	
			<b>136,413</b>		131,608
<b>Liabilities</b>					
Creditors: Amounts falling due within one year	11		<u>(17,196)</u>		<u>(14,429)</u>
<b>Net current assets</b>			<u><b>119,217</b></u>		<u>117,179</u>
<b>Net assets</b>			<u><u><b>119,217</b></u></u>		<u><u>117,179</u></u>
<b>Funds</b>					
Unrestricted funds	12	116,093		113,015	
Restricted Funds	12	3,124		4,164	
<b>Total Charity Funds</b>			<u><u><b>119,217</b></u></u>		<u><u>117,179</u></u>

These accounts were approved and authorised for issue by the Board of Trustees on 30 October 2025.

*L Brownlie*

**Linda Brownlie**  
Chair

The notes on pages 17 to 22 form part of these financial statements

# LACTATION CONSULTANTS OF GREAT BRITAIN

## Notes to the Accounts

### For the year ended 31 December 2024

#### 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 2024

#### 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 2024

### 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 2023 £	Restricted Funds 2023 £	Total 2023 £
<b>Income from:</b>			
Donations and legacies	1,600	-	<b>1,600</b>
Charitable activities	82,570	-	<b>82,570</b>
Total income	84,170	-	<b>84,170</b>
<b>Expenditure on:</b>			
Charitable activities	58,109	256	<b>58,365</b>
<b>Net income</b>	<b>26,061</b>	<b>(256)</b>	<b>25,805</b>

# LACTATION CONSULTANTS OF GREAT BRITAIN

## Notes to the Accounts

For the year ended 31 December 2024

### 4 DONATIONS AND LEGACIES

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
Donations from individuals	<u>1,205</u>	<u>-</u>	<u>1,205</u>	<u>1,600</u>

Donations received in 2023 of £1,600 were unrestricted.

### 5 INCOME FROM CHARITABLE ACTIVITIES

	2024 £	2024 £	2024 £	2023 £
Membership fees	35,994	-	35,994	34,807
Events and seminars	26,194	-	26,194	44,638
Website adverts	2,991	-	2,991	3,125
	<u>65,179</u>	<u>-</u>	<u>65,179</u>	<u>82,570</u>

Income from charitable activities received in 2023 of £82,570 was unrestricted.

### 6 CHARITABLE ACTIVITIES

	2024 £	2024 £	2024 £	2023 £
Event costs	33,369	-	33,369	38,882
Staff costs	15,663	-	15,663	-
Attendance at events/conferences	-	-	-	960
Grants and donations made	-	1,040	1,040	3,806
IT, website and membership	7,089	-	7,089	5,508
Meeting costs	1,848	-	1,848	3,008
Insurance	96	-	96	96
Administration	963	-	963	478
Bank and similar charges	1,685	-	1,685	1,495
Trustees' training	-	-	-	1,286
Trustees' travel	45	-	45	1,246
Legal fees	948	-	948	-
Independent Examiner's fee	1,600	-	1,600	1,600
	<u>63,306</u>	<u>1,040</u>	<u>64,346</u>	<u>58,365</u>

Expenditure on charitable activities in 2023 of £58,109 was unrestricted and £256 was restricted..

# LACTATION CONSULTANTS OF GREAT BRITAIN

## Notes to the Accounts

### For the year ended 31 December 2024

#### 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 2024 (2023: £1,600).

#### 8 TRUSTEE REMUNERATION AND EXPENSES

No remuneration or other benefits were paid to trustees for the year ended 31 December 2024 (2023: £nil).

Trustees are reimbursed for travel and similar expenses incurred on behalf of the charity. In 2024, a total of £418 was paid to 4 trustees in relation to travel for meetings and as part of the conference expenses (2023: £1,246, 6).

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 2024 (2023: none).

#### 10 DEBTORS

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Trade debtors	<b>326</b>	110

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

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Trade creditors	<b>2,799</b>	1,680
Accruals	<b>3,500</b>	2,271
Deferred income	<b>10,897</b>	10,478
	<b>17,196</b>	14,429

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.

# LACTATION CONSULTANTS OF GREAT BRITAIN

## Notes to the Accounts

For the year ended 31 December 2024

### 12 MOVEMENT OF FUNDS

	Balance at 1 Jan 2024 £	Income £	Expenditure £	Transfers £	Balance at 31 Dec 2024 £
<b>Unrestricted</b>					
General fund	113,015	66,384	(63,306)	-	<b>116,093</b>
<b>Restricted</b>					
Sally Brookes Award	4,164	-	(1,040)	-	<b>3,124</b>
<b>Total Funds</b>	<b>117,179</b>	<b>66,384</b>	<b>(63,346)</b>	<b>-</b>	<b>119,217</b>

#### Movements in funds – comparative figures

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

#### 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.

### 13 ANALYSIS OF NET ASSETS REPRESENTING FUNDS

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Fund balances at 31 December 2024 are represented by:			
Net current assets	116,093	3,124	<b>119,217</b>
Fund balances at 31 December 2023 are represented by:			
Net current assets	113,016	4,164	<b>117,179</b>