

ASSOCIATION OF BREASTFEEDING MOTHERS

England & Wales · Charity number 1193445

Details

Other names ABM

Status Registered

Legal form CIO

Registered 2021-02-08

Register [View on the Charity Commission register](#)

Contact

Address PO Box 1052
Taunton
Taunton
Taunton
TA1 9RY

Phone 08444122948

Email admin@abm.me.uk

Website <https://abm.me.uk/>

Activities

Objects: TO PROMOTE THE PHYSICAL AND PSYCHOLOGICAL HEALTH OF MOTHERS AND CHILDREN THROUGH EDUCATION IN THE TECHNIQUES OF BREASTFEEDING; AND TO ADVANCE THE EDUCATION OF THE PUBLIC AND ESPECIALLY THOSE PERSONS CONCERNED WITH THE CARE OF CHILDREN ON THE HEALTH BENEFITS, BOTH IMMEDIATE AND LONG TERM, OF BREASTFEEDING.

Activities: We train volunteers for the National Breastfeeding helpline, and support families across the UK, as well as via Webchat, Social Media messages and emails. This support can be accessed by anyone in the UK, of any background, 365 days a year. Some of our trained volunteers provide in-person support on a 1:1 basis and at groups.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** The Advancement Of Health Or Saving Of Lives
- **Who:** The General Public/mankind

Geography

- Guernsey
- Jersey
- Northern Ireland
- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£108,283	£104,588	-	-
2024-03-31	£96,331	£97,608	-	-
2023-03-31	£84,660	£107,547	-	-
2022-03-31	£95,630	£62,464	-	-

Trustees

Name	Role	Appointed
Eleanor Campbell	Chair	2022-01-12
Caroline Frances Bolton		2021-02-08
Caroline May Moria Harrower		2021-02-08
Emily Georgina Johnson		2023-05-18
Hazra Aya		2022-01-28
Jessica Brown		2023-05-19
Lauren Pennington		2026-03-30
Leia Basko		2026-03-30
Lucy Webber		2026-03-17
Nadia Ali		2026-03-17
Sharon Breward		2021-02-08

ASSOCIATION OF BREASTFEEDING MOTHERS

England & Wales - Charity number 1193445

Accounts

*The ABM is a charity
run by
volunteers for
families.
We have no grants,
no paid executives,
no offices,
no unnecessary
overheads.
We keep costs to a
minimum so we can
concentrate on
helping breastfeeding
mums and families.*

 PO Box 1629
Bedford MK42 5EF

 abm.me.uk

 08444 122948

 @AssocBfMothers

 @AssocBfMothers reg.

 charityno1193445

Lindeyer Francis Ferguson Limited
North House, 198 High Street
Tonbridge
Kent
TN9 1BE

26th January 2026

Dear Sirs

This representation letter is provided in connection with your independent examination of the financial statements of the charity for the year ended 31 March 2025.

We confirm that the following representations are made on the basis of enquiries of the trustees, management and staff with relevant knowledge and experience (and, where appropriate, of inspection of supporting documentation) sufficient to satisfy ourselves that we can properly make each of the following representations to you:

1. We have fulfilled our responsibilities as trustees under the Charities Act 2011 for preparing financial statements, in accordance with the applicable financial reporting framework, being "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)".
2. We confirm that in our opinion the financial statements give a true and fair view and in particular that where any additional information must be disclosed in order to give a true and fair view that information has in fact been disclosed. We confirm that the selection and application of the accounting policies used in the preparation of the financial statements are appropriate, and we approve these accounts for the year ended 31 March 2025.
3. We confirm that all accounting records have been made available to you for the purposes of your examination, in accordance with your terms of engagement, and that all transactions undertaken by the charity have been properly reflected and recorded in the accounting records. All other records and related information, including minutes of all management and trustees' meetings, have been made available to you. We have given you unrestricted access to persons within the charity and have provided any additional information that you have requested for the purposes of your examination.
4. We confirm that the charity is controlled by the trustees.
5. We confirm the charity has satisfactory title to all assets and there are no liens or encumbrances on the assets, except for those

disclosed in the financial statements.
6. We confirm that the methods, significant assumptions and data used by us in making accounting estimates, and the related disclosures, are appropriate to achieve recognition, measurement or disclosure that is in accordance with the applicable financial reporting framework.
7. We confirm that we have no plans or intentions that may materially alter the carrying value and, where relevant, the fair value measurements or classification of assets and liabilities reflected in the financial statements.

8. We confirm that the charity has no liabilities or contingent liabilities other than those disclosed in the financial statements.

9. We confirm that all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements have been disclosed to you and accounted for and disclosed in accordance with the applicable financial reporting framework specified above.

10. We confirm that there have been no events since the balance sheet date which require disclosing or which would materially affect the amounts in the financial statements, other than those already disclosed or included in the financial statements.

11. We confirm that we are aware of the definition of a related party for the purpose of the accounting framework being applied in the preparation of the accounts.

We confirm that the related party relationships and transactions set out below are a complete list of such relationships and transactions and that we are not aware of any further related parties or transactions.

Party	Relationship	Nature of transaction
Eleanor Campbell	Trustee	None
Caroline Bolton	Trustee	Markers Fees, travel and accommodation expenses and consultancy fees
Sharon Breward	Trustee	None
Ann Bruce	Trustee	None
Samantha Kennedy Christian	Trustee until 28 January 2025	None
Caroline Harrower	Trustee	Travel and accommodation expenses
Hazra Aya	Trustee	None
Anneka Ruff	Trustee until 6 May 2025	None
Emily Johnson	Trustee	None
Jessica Brown	Trustee	None

We confirm that all related party relationships and transactions have been accounted for and disclosed in accordance with the applicable financial reporting framework specified above.

12. We confirm that the charity neither had, at any time during the year, any arrangement, transaction or agreement to provide credit facilities (including advances and credits granted by the charity) for trustees, nor provided guarantees of any kind on behalf of the trustees.

13. We confirm that the charity has not contracted for any capital expenditure other than as disclosed in the financial statements.

14. We confirm that the charity has complied with all aspects of contractual agreements that could have a material effect on the financial statements in the event of non-compliance.

15. We confirm that we are not aware of any possible or actual instance of non-compliance with those laws and regulations which provide a legal framework within which the charity conducts its business, and which are central to the charity's ability to conduct its business.

16. We acknowledge our responsibility for the design, implementation and maintenance of controls to prevent and detect fraud, and that we believe we have appropriately fulfilled these responsibilities. We confirm that we have disclosed to you the results of our risk assessment of the risk of fraud in the business.

There have been no deficiencies in internal control of which we are aware.

17. We confirm that there have been no actual or suspected instances of fraud involving management, employees who have a significant role in internal control or others where the fraud could have a material effect on the financial statements. We also confirm that we are not aware of any allegations of fraud by employees, former employees, analysts, regulators or others.

18. We confirm that, in our opinion, the charity's financial statements should be prepared on the going concern basis on the grounds that current and future sources of funding or support will be more than

adequate for the charity's needs. In reaching this conclusion, we have taken into account all relevant matters of which we are aware, including the availability of working capital and have considered a future period of at least one year from the date on which the financial statements will be approved.

19. We confirm that we are not aware of any matters of material significance that should be reported to regulators. We confirm that all correspondence with the Charity Commission has been made available to you.

20. We confirm the following specific representations made to you during the course of your examination:

- We confirm that the basis for the recognition of training income is reasonable and in line with the Statement of Recommended Practice. We agree that training income should be recognised over the length of the course (Foundation – 16 weeks, Advanced – 2 years) and recognised from the point of enrolment.
- We confirm that deferred income for the year ended 31 March 2025 is £15,090.
- We confirm that the receipt received post year end of £13,000 from The National Breastfeeding Helpline relates to the year ended 31 March 2026.

21. We confirm that:

- a. All income that the charity is entitled to has been recorded;
- b. Restricted funds have been properly applied and
- c. All correspondence with the Charity Commission has been made available, including any serious incident reports'.

Yours faithfully

Signed on behalf of the board of trustees by:

A handwritten signature in grey ink, appearing to be 'ECP', is located at the top center of the page.

Date 26/01/2026

.....

Charity number: 1193445

THE ASSOCIATION OF BREASTFEEDING MOTHERS
TRUSTEES' REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED
31 MARCH 2025

THE ASSOCIATION OF BREASTFEEDING MOTHERS

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THE ASSOCIATION OF BREASTFEEDING MOTHERS

REFERENCE AND ADMINISTRATIVE INFORMATION *FOR THE YEAR ENDED 31 MARCH 2025*

Trustees	Eleanor Campbell - Chair Hazra Aya Caroline Bolton Sharon Breward Jessica Brown Ann Bruce Samantha Kennedy Christian (resigned 28 January 2025) Emily Johnson Caroline Harrower Anneka Ruff (resigned 6 May 2025)
Charity number	1193445 (England and Wales)
Registered office	PO Box 1052 Taunton TA1 9RY
Independent examiner	Samantha Wells FCA Lindeyer Francis Ferguson Limited Chartered Accountants North House 198 High Street Tonbridge Kent TN9 1BE

THE ASSOCIATION OF BREASTFEEDING MOTHERS

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report, together with the financial statements for the year ended 31 March 2025. The trustees confirm that the Annual report and financial statements of the charity comply with the current statutory requirements, the requirements of the governing document and the provisions of "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)).

The reference and administrative information on the previous page forms part of this report.

Structure, Governance and Management

The ABM is a Charitable Incorporated Organisation, governed by a written constitution and managed by a Board of Trustees.

The ABM has a written safeguarding statement to help breastfeeding supporters who are concerned about the welfare of a child or of a vulnerable adult.

We also have a social media policy in response to the increased use of online contacts.

The ABM collaborates with The Breastfeeding Network (BfN) to provide volunteers for the National Breastfeeding Helpline (NBH).

All trustees give their time voluntarily and receive no remuneration or other benefits for their work as trustees.

The charity is a Charitable Incorporated Organisation ("CIO") incorporated on 1 August 2021 (registered charity number 1193445). It was formed to convert an unincorporated charity of the same name (registered charity number 280537) to CIO status. The CIO is governed by its Constitution registered on 1 August 2021.

Vision, Mission and Strategy

The ABM is established to:

1. Promote the physical and psychological health of mothers and children through education in the techniques of breastfeeding.
2. Advance the education of the public and especially those persons concerned with the care of children on the health benefits, both immediate and long-term, of breastfeeding.

In planning our activities for the year, the trustees have had regard to the Charity Commission's guidance on public benefit.

A main focus for the ABM is supporting families via calls on the National Breastfeeding Helpline, in partnership with The Breastfeeding Network as well as via Webchat and Social Media. These options benefit families by providing accessible breastfeeding support, including evenings and weekends, 365 days of the year. Our support can be accessed by anyone of any background.

THE ASSOCIATION OF BREASTFEEDING MOTHERS

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

We have our own training courses, which aim to train breastfeeding supporters, whether Peer Supporters, Breastfeeding Counsellors or family/partners wishing to support their loved ones, to the highest standard, in order to offer up-to-date, evidence-based breastfeeding information. We offer Foundation and Advanced levels courses, which are suitable for health professionals and those in a paid breastfeeding-related role. It encourages a broad scope of study and research that gives a deeper understanding of how breastfeeding works and a good foundation to further breastfeeding education.

The ABM values its volunteer breastfeeding supporters highly. We have two levels of training for volunteer breastfeeding supporters:

- Peer Supporters, who are trained to act as a 'well-informed friend' in the community. They support mothers and breastfeeding parents in the ordinary course of breastfeeding and refer them to more skilled help if the need arises.
- Breastfeeding Counsellors have undergone around 2 years of part-time training. They volunteer on the helplines and can offer face-to-face support with breastfeeding challenges.

We are enormously grateful to all our volunteers. The difference that a trained volunteer can make to someone's breastfeeding experience is huge, and without our volunteers the ABM would not be able to support families in the way that we do.

Some Breastfeeding Counsellors also run groups and classes. Support from ABM Counsellors is always free to mothers, breastfeeding parents and families.

In addition to our training courses, the ABM hosts high quality regional and national study sessions for members, trainees and graduates from all courses. These have all been online this year.

We run an annual conference which is open to the public, including parents, breastfeeding supporters and health professionals.

The Pamela Lacey Award (formerly known as Pam's Prize) is an award given each year to a voluntary breastfeeding counsellor from any of the UK's breastfeeding organisations. It is in recognition of the great contribution made by volunteers and is awarded at the ABM conference each year.

We produce animation and information leaflets on many aspects of breastfeeding. The full leaflets can be purchased from the ABM, and text only versions can be downloaded from our website free of charge.

Our Team Baby course is available for free for expectant parents and their families and supporters.

The ABM attends the reconstituted APPG on infant feeding. The ABM is also a member of the Baby Feeding Law Group and the First 1001 Days movement. The ABM contributes to the WBTI's 5-yearly audit of the breastfeeding landscape of the four UK nations, and works directly with other national breastfeeding charities to advocate for a shared vision of an improved breastfeeding landscape.

We publish an ABM magazine three times per year. This is sent to all our members. The magazine features articles on a wide variety of breastfeeding-related topics, written by and for our members.

THE ASSOCIATION OF BREASTFEEDING MOTHERS

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

Review of 2024-2025

Helpline and webchat support

Telephone, social media and webchat support: qualified ABM BFC continue to take calls and answer social media and webchat messages. Calls come in from parents, families and professionals and cover a diverse range of issues through a wide range of ages.

Non volunteer aspects of the NBH include a Voicemail team to return messages if no volunteer is available, and the NBH@Night service. The NBH@Night service has developed to include more capacity and also to answer social media calls during the night hours in addition to telephone calls.

Training and Education

Our Team Baby course continues to provide free breastfeeding education for families. Over 750 families used this course during the year.

We have continued to adapt and update our training courses in line with global developments in our understanding of lactation. Frequent evaluation and reflection mean our courses are up to date, evidence based and meet the needs of our trainees. This year, we adapted the content of our BFC and Advanced courses in response to new information in the area of fungal infections (Thrush). Regular meetings with our team of markers and practice call takers, have enabled us to reflect and make other minor changes to the course content. This includes making updates to the suggested reading list to verify that links are up-to-date and in line with our charity's values.

During 2024-25 over 270 people successfully completed our Peer Support course, and 31 people qualified as Breastfeeding Counsellors. In terms of our courses for professionals, 57 completed the Foundation course, and 15 completed the Advanced course, giving them invaluable knowledge and skills to use with breastfeeding families.

Recent feedback from callers includes the following:

'A great service, I've definitely got some new ideas of things to try. Sometimes when you've been feeding for a while you forget or get caught up to remember all the things. This is a great service, thank-you so much. A friendly service, I feel able to share my story with you.'

'Honestly, I've been telling all my mother friends, it's been such an amazing support, you guys are doing such an amazing job.'

'How amazing this service is, it's been an invaluable support in really difficult times. I have found the information and support to be so helpful.'

'I found it really helpful & supportive. Being able to talk to someone, especially at night has been incredible. I really value the expertise & warm approach.'

'I found the helpline very helpful all the times I have called you and your colleagues have been so ready to give their time to explain in detail and answer my questions.'

THE ASSOCIATION OF BREASTFEEDING MOTHERS

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

'I really didn't expect there to be someone on the end of the phone 24 hours this is amazing. I can't believe the amount of support that has been available to me- this has made me feel so much better so thank you.'

'I spoke to you earlier in our feeding journey and you saved it for me. Because of that conversation I am still breastfeeding. You helped me through a really rough time and I am so grateful! I have spoken to a number of your colleagues and everyone has been so helpful it's amazing!'

'I am so glad I called. I was hesitant but both times it's really helped. I didn't even realise that I was only partially calling for breastfeeding reasons, it just felt so good to actually talk and be listened to.'

Feedback for support via social media has included the following:

'It was good to talk to a real person, but have the ability to do it over texting rather than calling while you have a small baby and the person I chatted with was really helpful, quick and gave loads of useful links and information'

'Got answers and resources to most of my questions, and some good ideas on things I could try.'

'The volunteer was helpful, there were videos and images which helped if you're a visual learner. They had a lot of knowledge which helped me explain certain things.'

'So knowledgeable - I feel so confident now that I'm making the right decision.'

Conference

Our conference was this year held in London on Saturday 29th June 2024. This year we were pleased to be back in London for the annual conference. As with the previous year the conference was streamed online simultaneously to increase reach.

Speakers and topics were:

Aimee Grant - Autistic infant feeding

Vanisha Virgo - Natural term weaning

Amy Brown - Creating an environment where breastfeeding thrives: What do we need and what can we do to support change?

Natalie Shenker - Working towards equitable, integrated milk banking services

Afif El Khuffash - Donor Milk in the NICU

We were pleased to receive excellent feedback from conference delegates, which included the following:

THE ASSOCIATION OF BREASTFEEDING MOTHERS

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

'I thought the order of the speakers was really well thought out and kept me buzzing all day.'

'I loved how easy it was to submit questions during the talks. The speakers were fantastic. The stalls were brilliant.'

'I loved that I felt part of it, even though I was virtual. I can only imagine how amazing it would be to be there in person.'

We plan to hold a hybrid conference again in 2025, in either London or Birmingham.

Pamela Lacey Award

Each year, we invite families to nominate an individual or a breastfeeding group who provided outstanding breastfeeding support, at no cost to the family. This year, the winner was Caroline Harrower, who is a longstanding volunteer with the ABM. The nominations for Caroline included the following:

'We spoke with Caroline on Zoom between Christmas and New year when lots of in person services were harder to access. It was a very vulnerable time 2 weeks postpartum, and Caroline was very kind and supportive and explained things clearly to come up with a plan with me and help me work out what in person support I needed. I later attended in person sessions and received support.'

'I would like to nominate Caroline who supported me when baby turned one and was biting me. I was sadly considering stopping breast-feeding despite wanting to continue as the biting was so painful. Caroline gave me a free one-hour consultation and the guidance and motherly nurturing and support changed my journey – the biting NEVER happened again and we're still breastfeeding at almost 2.5 years old now. Caroline checked in with me and really uplifted me and boosted my confidence as a mother and parent.'

Magazine

Three times each year all members receive a physical copy of the ABM magazine. This high-quality publication allows us to provide information and education directly to members. Each issue contains a letter from the chair, a column on research developments from Professor Amy Brown, an inspiration piece, book reviews, notices from our community and celebrations of the achievements of our members, as well as a wide and varied roster of articles covering topical issues. It provides an effective way of ensuring all of our members have access to high-quality up-to-date information on topics of interest, and is a powerful way of maintaining the passion many of our members and volunteers share. This year we have featured advice on returning to work while breastfeeding, supporting those undergoing breast cancer treatment, applying skills from other vocations to our supporter roles, feeding safely while babywearing, supporting those with Autism, and many of the latest developments in baby feeding politics and legislation.

THE ASSOCIATION OF BREASTFEEDING MOTHERS

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

Organisational Strategy

This year the ABM has been looking forward at how we plan for stability and growth of our organisation, and increasing good governance and organisational resilience. To this end the board decided, after a tender process, to engage Ed Holloway of Third Sector insight to support us in clarifying our purpose, Theory of Change and activities, in order to generate a 3-5 year strategic plan for the charity. This process was a valuable opportunity to engage with all of our stakeholder groups, and evaluate our strengths and weaknesses. The finalised strategic plan was presented to members at the AGM.

A major limiting factor was identified as our management capacity and skills, so the first big step in our plans was to utilise our financial reserves to recruit our first ever CEO, a process that was ongoing at the end of the financial year.

Financial Review

The Statement of Financial Activities shows a net increase in resources for the year amounting to £3,695 (2024: net decrease of £1,277). Our reserves stand at £131,150 (2024: £127,455) at the year end.

Around a third of the ABM's income comes from membership subscriptions. We also receive income from contracts to deliver training, and conference fees. We receive some funding from the Breastfeeding Network towards our role in the National Breastfeeding Helpline.

Reserves

The trustees of the ABM consider that reserves would be needed in the event of:

- a) unforeseen emergency or other unexpected need for funds;
- b) unforeseen day-to-day operational costs, e.g. employing temporary staff to cover a long-term sick absence;
- c) A source of income, such as a grant, not being renewed. Funds might be needed to give the trustees time to take action if income falls below expectations;
- d) Planned commitments, or designations, that cannot be met by future income alone; and
- e) The need to fund short-term deficits in a cash budget.

The ABM aims to hold reserves amounting to approximately six months' average expenditure. This is approximately £45,000.

The ABM currently holds more reserves than this, free reserves (unrestricted funds less fixed assets) stand at £127,207 (2024: £124,353). The Trustees and Central Committee are bringing down the reserves by investing funds in time-limited projects of strategic importance, such as developing the online training courses.

THE ASSOCIATION OF BREASTFEEDING MOTHERS

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the

charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, regulations made thereunder, and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the trustees on

.....
Eleanor Campbell
Chair of Trustees

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE ASSOCIATION OF BREASTFEEDING MOTHERS

FOR THE YEAR ENDED 31 MARCH 2025

Responsibilities and basis of report Independent examiner's statement

I report to the trustees on my examination of the accounts of the Association of Breastfeeding Mothers (the Charity) for the year ended 31 March 2025, which are set out on pages 10 to 15.

Responsibilities and basis of report

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 Charity'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.

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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.

.....
Samantha Wells FCA
Lindeyer Francis Ferguson Limited
North House
198 High Street
Tonbridge
Kent TN9 1BE

Date:

ASSOCIATION OF BREASTFEEDING MOTHERS
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025

	Note	2025 £	2024 £
Income from:			
Donations		200	9,346
Membership fees		36,635	37,127
Charitable activities	2	71,194	49,617
Investments - bank interest		254	241
Total income		<u>108,283</u>	<u>96,331</u>
Expenditure on:			
Charitable activities	3	<u>104,588</u>	<u>97,608</u>
Total expenditure		<u>104,588</u>	<u>97,608</u>
Net income/(expenditure) and net movement in funds for the year		<u>3,695</u>	<u>(1,277)</u>
Reconciliation of funds:			
Total funds brought forward		<u>127,455</u>	<u>128,732</u>
Total funds carried forward		<u><u>131,150</u></u>	<u><u>127,455</u></u>
There were no restricted funds held during the year or the previous year			

ASSOCIATION OF BREASTFEEDING MOTHERS
BALANCE SHEET
AT 31 MARCH 2025

	Note	2025 £	2025 £	2024 £	2024 £
Fixed assets					
Tangible fixed assets	6		3,943		3,102
Current assets					
Debtors	7	15,099		7,398	
Cash at bank and in hand		131,175		141,798	
Total current assets		<u>146,274</u>		<u>149,196</u>	
Creditors: amounts falling due within one year	8	<u>(19,067)</u>		<u>(24,843)</u>	
Net current assets			<u>127,207</u>		<u>124,353</u>
Net assets			<u>131,150</u>		<u>127,455</u>
Charity funds					
Unrestricted funds			<u>131,150</u>		<u>127,455</u>
Total funds			<u>131,150</u>		<u>127,455</u>

The financial statements were approved by the Management Committee on and signed on their behalf by:

.....
Ann Bruce
Trustee

.....
Eleanor Campbell
Trustee

1 Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows.

1.1 Status

The Association of Breastfeeding Mothers is a Charitable Incorporated Organisation, registered with the Charity Commission in England and Wales. Its principal address is ABM, PO Box 1629, Bedford, MK42 5EF.

1.2 Basis of preparation of financial statements

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)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Association of Breastfeeding Mothers 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).

There are no material uncertainties about the charity's ability to continue, and so the going concern basis of accounting has been adopted.

The financial statements are presented in pounds sterling and rounded to the nearest pound.

1.3 Income

Income is recognised when the charity is entitled to it, it is probable that it will be received and it can be measured reliably. For donations and membership fees this is usually on receipt. Training and conference income is recognised in the period to which it relates.

1.4 Expenditure

Expenditure is recognised when a present legal or constructive obligation exists at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefits will be required to settle the obligation, and the amount can be measured or estimated reliably. Costs of charitable activities are those costs, including support costs, relating to the provision of advice, training and advocacy services.

Governance costs are support costs incurred in connection with the administration of the charity and compliance with constitutional and statutory requirements.

1.5 Tangible fixed assets and depreciation

All expenditure exceeding £250 on fixed assets is capitalised at cost.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Fixtures, fittings & equipment - 10% to 33% straight line

1.6 Financial instruments

The charity has financial instruments of a kind that qualify as basic financial instruments. The charity's short term debtors and creditors are measured at their settlement value.

1.7 Fund accounting

The general fund is an unrestricted fund which is available for use at the discretion of the Management Committee in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds can only be used for the particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular purposes. The charity does not currently have any restricted funds.

2	Income from charitable activities	2025 £	2024 £
	Training	50,150	32,820
	Conference fees	17,829	9,052
	National Breastfeeding Helpline	3,000	7,300
	Leaflets and educational items	215	445
		71,194	49,617

ASSOCIATION OF BREASTFEEDING MOTHERS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

3	Expenditure on charitable activities	2025 £	2024 £
	Direct costs:		
	Training and development grants	-	183
	ABM conference	17,431	29,117
	Training	20,400	7,592
	Publication printing and stationery	13,300	13,447
	Leaflets and educational items	370	1,205
	Public awareness	500	693
	Support costs (note 4)	52,587	45,371
		<u>104,588</u>	<u>97,608</u>

Training and development grants relate to small bursaries given to individuals.

4	Support costs	2025 £	2024 £
	Administration salaries (note 5)	23,541	21,237
	Recruitment	575	-
	Insurance	712	679
	Office costs	414	234
	Postage	549	656
	Sundry expenses	800	614
	Subscriptions	6,236	6,598
	Computer and website costs	6,688	5,210
	Bank charges	1,651	2,088
	Depreciation	1,263	144
	Professional fees	1,460	1,631
	Travel and accommodation	5,704	4,264
	Governance costs:		
	Independent examination	2,994	2,016
		<u>52,587</u>	<u>45,371</u>

ASSOCIATION OF BREASTFEEDING MOTHERS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

5	Staff costs	2025 £	2024 £
	Gross salaries	23,176	20,800
	Pension costs	365	437
		<u>23,541</u>	<u>21,237</u>

The average number of employees during the year was 2 (2024:1). No employee received employment benefits over £60,000 (2024: £nil).

Key management personnel are considered to be the members of the Management Committee. During the year no remuneration was received by key management personnel (2023: £nil).

During the year two trustees received reimbursement for expenses related to accomodation and travel totalling £531 (2024: four trustees for the same costs £669).

6	Tangible fixed assets	Fixtures, fittings & equipment £
	Cost	
	At 1 April 2024	6,395
	Additions	2,104
	At 31 March 2025	<u>8,499</u>
	Depreciation	
	At 1 April 2024	3,293
	Charge for the year	1,263
	At 31 March 2025	<u>4,556</u>
	Net book value	
	At 31 March 2025	<u>3,943</u>
	At 31 March 2024	<u>3,102</u>

ASSOCIATION OF BREASTFEEDING MOTHERS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

7	Debtors: amounts falling due within one year	2025 £	2024 £
	Trade debtors	12,250	1,018
	Prepayments and accrued income	2,849	6,380
		<u>15,099</u>	<u>7,398</u>

8	Creditors: amounts falling due within one year	2025 £	2024 £
	Trade creditors	1,796	240
	Accruals and deferred income	17,190	24,506
	Taxation and social security	29	-
	Other creditors	52	97
		<u>19,067</u>	<u>24,843</u>

Deferred income relates to training income received in advance of the course starting and amounted to £15,090 (2024: £22,490).

9 Related parties

Fees were paid to one trustee, Caroline Bolton, for Markers fees of £3,700 (2024: £2,650) and consultancy fees of £400 (2024: £nil).

There have been no other related party transactions in the year (2024: £nil).

*The ABM is a charity
run by
volunteers for
families.
We have no grants,
no paid executives,
no offices,
no unnecessary
overheads.
We keep costs to a
minimum so we can
concentrate on
helping breastfeeding
mums and families.*

 PO Box 1629
Bedford MK42 5EF

 abm.me.uk

 08444 122948

 @AssocBfMothers

 @AssocBfMothers reg.

 charityno1193445

Lindeyer Francis Ferguson Limited
North House, 198 High Street
Tonbridge
Kent
TN9 1BE

26th January 2026

Dear Sirs

This representation letter is provided in connection with your independent examination of the financial statements of the charity for the year ended 31 March 2025.

We confirm that the following representations are made on the basis of enquiries of the trustees, management and staff with relevant knowledge and experience (and, where appropriate, of inspection of supporting documentation) sufficient to satisfy ourselves that we can properly make each of the following representations to you:

1. We have fulfilled our responsibilities as trustees under the Charities Act 2011 for preparing financial statements, in accordance with the applicable financial reporting framework, being "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)".
2. We confirm that in our opinion the financial statements give a true and fair view and in particular that where any additional information must be disclosed in order to give a true and fair view that information has in fact been disclosed. We confirm that the selection and application of the accounting policies used in the preparation of the financial statements are appropriate, and we approve these accounts for the year ended 31 March 2025.
3. We confirm that all accounting records have been made available to you for the purposes of your examination, in accordance with your terms of engagement, and that all transactions undertaken by the charity have been properly reflected and recorded in the accounting records. All other records and related information, including minutes of all management and trustees' meetings, have been made available to you. We have given you unrestricted access to persons within the charity and have provided any additional information that you have requested for the purposes of your examination.
4. We confirm that the charity is controlled by the trustees.
5. We confirm the charity has satisfactory title to all assets and there are no liens or encumbrances on the assets, except for those

disclosed in the financial statements.
6. We confirm that the methods, significant assumptions and data used by us in making accounting estimates, and the related disclosures, are appropriate to achieve recognition, measurement or disclosure that is in accordance with the applicable financial reporting framework.
7. We confirm that we have no plans or intentions that may materially alter the carrying value and, where relevant, the fair value measurements or classification of assets and liabilities reflected in the financial statements.

8. We confirm that the charity has no liabilities or contingent liabilities other than those disclosed in the financial statements.

9. We confirm that all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements have been disclosed to you and accounted for and disclosed in accordance with the applicable financial reporting framework specified above.

10. We confirm that there have been no events since the balance sheet date which require disclosing or which would materially affect the amounts in the financial statements, other than those already disclosed or included in the financial statements.

11. We confirm that we are aware of the definition of a related party for the purpose of the accounting framework being applied in the preparation of the accounts.

We confirm that the related party relationships and transactions set out below are a complete list of such relationships and transactions and that we are not aware of any further related parties or transactions.

Party	Relationship	Nature of transaction
Eleanor Campbell	Trustee	None
Caroline Bolton	Trustee	Markers Fees, travel and accommodation expenses and consultancy fees
Sharon Breward	Trustee	None
Ann Bruce	Trustee	None
Samantha Kennedy Christian	Trustee until 28 January 2025	None
Caroline Harrower	Trustee	Travel and accommodation expenses
Hazra Aya	Trustee	None
Anneka Ruff	Trustee until 6 May 2025	None
Emily Johnson	Trustee	None
Jessica Brown	Trustee	None

We confirm that all related party relationships and transactions have been accounted for and disclosed in accordance with the applicable financial reporting framework specified above.

12. We confirm that the charity neither had, at any time during the year, any arrangement, transaction or agreement to provide credit facilities (including advances and credits granted by the charity) for trustees, nor provided guarantees of any kind on behalf of the trustees.

13. We confirm that the charity has not contracted for any capital expenditure other than as disclosed in the financial statements.

14. We confirm that the charity has complied with all aspects of contractual agreements that could have a material effect on the financial statements in the event of non-compliance.

15. We confirm that we are not aware of any possible or actual instance of non-compliance with those laws and regulations which provide a legal framework within which the charity conducts its business, and which are central to the charity's ability to conduct its business.

16. We acknowledge our responsibility for the design, implementation and maintenance of controls to prevent and detect fraud, and that we believe we have appropriately fulfilled these responsibilities. We confirm that we have disclosed to you the results of our risk assessment of the risk of fraud in the business.

There have been no deficiencies in internal control of which we are aware.

17. We confirm that there have been no actual or suspected instances of fraud involving management, employees who have a significant role in internal control or others where the fraud could have a material effect on the financial statements. We also confirm that we are not aware of any allegations of fraud by employees, former employees, analysts, regulators or others.

18. We confirm that, in our opinion, the charity's financial statements should be prepared on the going concern basis on the grounds that current and future sources of funding or support will be more than

adequate for the charity's needs. In reaching this conclusion, we have taken into account all relevant matters of which we are aware, including the availability of working capital and have considered a future period of at least one year from the date on which the financial statements will be approved.

19. We confirm that we are not aware of any matters of material significance that should be reported to regulators. We confirm that all correspondence with the Charity Commission has been made available to you.

20. We confirm the following specific representations made to you during the course of your examination:

- We confirm that the basis for the recognition of training income is reasonable and in line with the Statement of Recommended Practice. We agree that training income should be recognised over the length of the course (Foundation – 16 weeks, Advanced – 2 years) and recognised from the point of enrolment.
- We confirm that deferred income for the year ended 31 March 2025 is £15,090.
- We confirm that the receipt received post year end of £13,000 from The National Breastfeeding Helpline relates to the year ended 31 March 2026.

21. We confirm that:

- a. All income that the charity is entitled to has been recorded;
- b. Restricted funds have been properly applied and
- c. All correspondence with the Charity Commission has been made available, including any serious incident reports'.

Yours faithfully

Signed on behalf of the board of trustees by:

A handwritten signature in grey ink, appearing to be 'ECP', is located at the top right of the page.

Date 26/01/2026

.....

ASSOCIATION OF BREASTFEEDING MOTHERS

England & Wales - Charity number 1193445

Accounts

Charity number: 1193445

THE ASSOCIATION OF BREASTFEEDING MOTHERS
TRUSTEES' REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED
31 MARCH 2024

THE ASSOCIATION OF BREASTFEEDING MOTHERS

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THE ASSOCIATION OF BREASTFEEDING MOTHERS

REFERENCE AND ADMINISTRATIVE INFORMATION *FOR THE YEAR ENDED 31 MARCH 2024*

Trustees

Eleanor Campbell - Chair
Hazra Aya
Caroline Bolton
Sharon Breward
Jessica Brown (from 19 May 2023)
Ann Bruce
Samantha Kennedy Christian
Claire Flood (resigned 1 April 2023)
Emily Johnson (from 18 May 2023)
Caroline Harrower
Anneka Ruff (resigned 6 May 2024)
Kathryn Stagg (resigned 1 April 2023)

Charity number 1193445 (England and Wales)

Registered office PO Box 1629
Bedford
MK42 5EF

Independent examiner Samantha Wells FCA
Lindeyer Francis Ferguson Limited
Chartered Accountants
North House
198 High Street
Tonbridge
Kent
TN9 1BE

THE ASSOCIATION OF BREASTFEEDING MOTHERS

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their annual report, together with the financial statements for the year ended 31 March 2024. The trustees confirm that the Annual report and financial statements of the charity comply with the current statutory requirements, the requirements of the governing document and the provisions of "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)).

The reference and administrative information on the previous page forms part of this report.

Structure, Governance and Management

The ABM is a Charitable Incorporated Organisation, governed by a written constitution and managed by a Board of Trustees.

The ABM has a written safeguarding statement to help breastfeeding supporters who are concerned about the welfare of a child or of a vulnerable adult.

We also have a social media policy in response to the increased use of online contacts.

The ABM collaborates with The Breastfeeding Network (BfN) to provide volunteers for the National Breastfeeding Helpline (NBH).

All trustees give their time voluntarily and receive no remuneration or other benefits for their work as trustees.

The charity is a Charitable Incorporated Organisation ("CIO") incorporated on 1 August 2021 (registered charity number 1193445). It was formed to convert an unincorporated charity of the same name (registered charity number 280537) to CIO status. The CIO is governed by its Constitution registered on 1 August 2021.

Vision, Mission and Strategy

The ABM is established to:

1. Promote the physical and psychological health of mothers and children through education in the techniques of breastfeeding.
2. Advance the education of the public and especially those persons concerned with the care of children on the health benefits, both immediate and long-term, of breastfeeding.

In planning our activities for the year, the trustees have had regard to the Charity Commission's guidance on public benefit.

A main focus for the ABM's is supporting families via calls on the National Breastfeeding Helpline, in partnership with The Breastfeeding Network as well as via Webchat, Social Media messages and emails. These options benefit families by providing accessible breastfeeding support, including

THE ASSOCIATION OF BREASTFEEDING MOTHERS

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2024

evenings and weekends, 365 days of the year. Our support can be accessed by anyone of any background.

We have our own training courses, which aim to train breastfeeding supporters, whether Peer Supporters, Breastfeeding Counsellors or family/partners wishing to support their loved ones, to the highest standard in order to offer up-to-date, evidence-based breastfeeding information. We offer Foundation and Advanced levels courses, which are suitable for health professionals and those in a paid breastfeeding-related role. It encourages a broad scope of study and research that gives a deeper understanding of how breastfeeding works and a good foundation to further breastfeeding education. The ABM values its volunteer breastfeeding supporters highly. We have two levels of training for volunteer breastfeeding supporters:

- Peer Supporters, who are trained to act as a 'well-informed friend' in the community. They support mothers and breastfeeding parents in the ordinary course of breastfeeding and refer them to more skilled help if the need arises.
- Breastfeeding Counsellors have undergone around 2 years of part-time training. They volunteer on the helplines and can offer face-to-face support with breastfeeding challenges.

We are enormously grateful to all our volunteers. The difference that a trained volunteer can make to someone's breastfeeding experience is huge, and without our volunteers the ABM would not be able to support families in the way that we do.

Some Breastfeeding Counsellors also run groups and classes. Support from ABM Counsellors is always free to mothers, breastfeeding parents and families.

In addition to our training courses, the ABM hosts high quality regional and national study sessions for members, trainees and graduates from all courses. These have all been online this year.

We run an annual conference which is open to the public, including parents, breastfeeding supporters and health professionals.

The Pamela Lacey Award (formerly known as Pam's Prize) is an award given each year to a voluntary breastfeeding counsellor from any of the UK's breastfeeding organisations. It is in recognition of the great contribution made by volunteers and is awarded at the ABM conference each year.

We produce animation and information leaflets on many aspects of breastfeeding. The full leaflets can be purchased from the ABM, and text only versions can be downloaded from our website free of charge.

Our Team Baby course is available for free for expectant parents and their families and supporters.

The ABM attends the APPG on infant feeding and inequalities. The ABM is also a member of the Baby Feeding Law Group and the First 1001 Days movement. The ABM is on the steering group of the

THE ASSOCIATION OF BREASTFEEDING MOTHERS

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2024

Breastfeeding Alliance, and contributes to the WBTI's 5-yearly audit of the breastfeeding landscape of the four UK nations.

We publish an ABM magazine three times per year. This is sent to all our members. The magazine features articles on a wide variety of breastfeeding-related topics, written by and for our members.

Review of 2023-2024

Helpline, email and webchat support

Qualified ABM Breastfeeding Counsellors have continued to take calls on the National Breastfeeding Helpline (NBH), using a Virtual Call Centre system (VCC). We have continued to receive calls from parents, families and professionals covering a range of ages from new-born upwards and a diverse range of issues. The number of families supported has increased on all our platforms. During 2023-24 the NBH has supported 6,369 families by social media (up from 5,981 in the previous year), 1,119 by webchat (increased from 426 in 2023) and 9,720 by telephone (increased from 8,645 calls the previous year) giving an amazing total of 19,363 families supported by volunteers from the ABM and BfN.

The NBH has continued to provide a Voicemail service, so that callers who can't get straight through to a volunteer can leave a message and receive a call back. In March 2024 the NBH@Night was launched, making the NBH an around the clock service for families who need support with breastfeeding.

Training and Education

Our Team Baby course continues to provide free breastfeeding education for families. Over 670 families used this course during the year.

We have continued to adapt and update our training courses in line with global developments in our understanding of lactation. Most notably this year, this involved changes around supporting parents with mastitis. Regular meetings with the module markers and practice call takers have led to smaller changes being made to ensure that questions are worded clearly for trainees and the suggested reading list for each module has been updated to ensure that all links are current.

During 2023-24 over 200 people successfully completed our Peer Support course, and 23 people qualified as Breastfeeding Counsellors. In terms of our courses for professionals, 72 completed the Foundation course, and 6 completed the Advanced course, giving them invaluable knowledge and skills to use with breastfeeding families. We have received very positive feedback about these courses. For example:

- *I have learnt a lot about the background and laws around breastfeeding. I also feel the course has given me a deeper knowledge and understanding of all aspects of breastfeeding, and also how important active listening skills can be.*
- *As a midwife I will be able to utilise the knowledge and skills gained from this course in an almost daily capacity.*
- *I felt I had a good understanding of how to support breastfeeding families before I took on this course but the course has given me a deeper understanding that will improve my practice.*

THE ASSOCIATION OF BREASTFEEDING MOTHERS

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2024

- *The course was full of interesting topics and questions. While much more daunting than actual helpline calls, the practice calls were really useful with the feedback being kind, constructive and helpful. The same goes for the marking of each module.*
- *As a recently qualified BFC, and an ABM PS of 13 years, I have thoroughly enjoyed the new training modules. I especially found the practice calls & video call on P&A explanation incredibly helpful to prepare me for starting on the NBH. Each topic with the counselling question I completed, and received wonderful, encouraging, constructive marking upon, made me feel empowered to complete the next. Each module pushed me to research more in depth into such a variety of areas in breastfeeding that I clearly needed to learn more about in order to thoroughly support every future family I come into contact with!*

Conference

Our conference was held in Birmingham on June 24 2023. This year, we were thrilled to be able to return to an in-person conference for the first time since the pandemic. The conference was also streamed online, which increased our conference's reach by over 300%. The hybrid format significantly increased the costs of our conference. Because we had an unusually short lead time for this conference, trustees decided to run a hybrid conference again in 2024, with a longer preparation time, to allow us to judge the financial viability of the hybrid format.

As our 2022 conference had been held in September, we had less time than usual to plan the annual conference, and we're really proud of our conference team who managed such a fast turnaround.

Speakers and topics included:

Kathryn Stagg: ***Supporting Breastfeeding Multiples***

Katie Pereira-Kotze: ***Challenges with infant milks that are marketed as foods for medical purposes within the UK***

Dr Ernestine Ndzi: ***Breastfeeding Not On The Agenda***

Toni Harman: ***Breastfeeding and the Microbiome***

Dr Ilana Levene: ***'Do I really need to express 8 times a day?'***

Shel Banks and Hannah Cresswell: ***Digital Breastfeeding Support: Friend or Foe?***

Feedback from the conference was very positive. Here are some quotes from delegates:

- *Loved it all, reminded me why I love my job so much and how I need to keep going. It can be a really tough and isolating job at times but this has reminded me why I can't give up. Thank you so much.*
- *I took something away from each of the speakers they were all very interesting and informative which has helped me in my work with families.*
- *Loved the hybrid experience - I watched on catch up but still felt part of it all.*
- *All the speakers were fantastic. It was great to feel part of the community.*

THE ASSOCIATION OF BREASTFEEDING MOTHERS

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2024

Thinking ahead to 2024, we plan to hold another hybrid conference, with the in-person conference being held in London.

Pamela Lacey Award

Each year, we invite families to nominate an individual or a breastfeeding group who had provided outstanding breastfeeding support. This year, the winners were Gloucestershire Breastfeeding Supporters' Network. Multiple nominations for this group showed the impact that they have on the families they support:

'If it wasn't for GBSN I wouldn't still be feeding my 21 month old son. I can't thank them enough, they deserve all the credit in the world true heroes.'

'The GBSN group MOBS in Stroud was and is an absolute lifeline for me, all the way from my first visit with my 3 week old first baby right up to now when that 'baby' is 12 years old! They have given me help, support, vital information on how to feed my baby and lifelong friendships that I can't imagine coping with the challenges of parenthood without. I still regularly attend as a volunteer to make new mums a cup of tea and all of the BFCs and volunteers are wonderful.'

Magazine

Three times each year all members receive a physical copy of the ABM magazine. This high-quality publication allows us to provide information and education directly to members.

Each issue contains a letter from the chair, a column on research developments from Professor Amy Brown, an inspiration piece, book reviews, notices from our community and celebrations of the achievements of our members, as well as a wide and varied roster of articles covering topical issues. It provides an effective way of ensuring all of our members have access to high-quality up-to-date information on topics of interest, and is a powerful way of maintaining the passion many of our members and volunteers share. This year we have featured art inspired by birth and breastfeeding, education of medical students and doctors, changes to treatment of mastitis, milk expression in the neonatal unit, use of specialist infant formulas, the use of apps for breastfeeding support, the microbiome, supporting survivors of abuse, and using picture books to support weaning, reporting on the findings of our diversity survey and more. We are so appreciative of the work of our magazine editor in creating such a valuable publication.

Financial Review

The Statement of Financial Activities shows a net decrease in resources for the year amounting to £1,277 (2023: net decrease of £22,887). Our reserves stand at £127,455 (2023: £128,732) at the year end.

Around a third of the ABM's income comes from membership subscriptions. We also receive income from contracts to deliver training, and conference fees. We receive some funding from the Breastfeeding Network towards our role in the National Breastfeeding Helpline.

THE ASSOCIATION OF BREASTFEEDING MOTHERS

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2024

Reserves

The trustees of the ABM consider that reserves would be needed in the event of:

- a) unforeseen emergency or other unexpected need for funds;
- b) unforeseen day-to-day operational costs, e.g. employing temporary staff to cover a long-term sick absence;
- c) A source of income, such as a grant, not being renewed. Funds might be needed to give the trustees time to take action if income falls below expectations;
- d) Planned commitments, or designations, that cannot be met by future income alone; and
- e) The need to fund short-term deficits in a cash budget.

The ABM aims to hold reserves amounting to approximately six months' average expenditure. This is approximately £30,000.

The ABM currently holds more reserves than this, free reserves (unrestricted funds less fixed assets) stand at £124,353 (2023: £128,693). The Trustees and Central Committee are bringing down the reserves by investing funds in time-limited projects of strategic importance, such as developing the online training courses.

Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, regulations made thereunder, and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

THE ASSOCIATION OF BREASTFEEDING MOTHERS

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2024**

Signed on behalf of the trustees on31/3/25.....


.....
Eleanor Campbell
Chair of Trustees

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE ASSOCIATION OF BREASTFEEDING MOTHERS

FOR THE YEAR ENDED 31 MARCH 2024

Responsibilities and basis of report Independent examiner's statement

I report to the trustees on my examination of the accounts of the Association of Breastfeeding Mothers (the Charity) for the year ended 31 March 2024, which are set out on pages 9 to 15.

Responsibilities and basis of report

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 Charity'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.

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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.



.....
Samantha Wells FCA

Lindeyer Francis Ferguson Limited

North House
198 High Street
Tonbridge
Kent TN9 1BE

Date: 7 APRIL 2025

ASSOCIATION OF BREASTFEEDING MOTHERS
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024

	Note	2024 £	2023 £
Income from:			
Donations		9,346	480
Membership fees		37,127	37,062
Charitable activities	2	49,617	47,021
Investments - bank interest		241	97
Total income		96,331	84,660
Expenditure on:			
Charitable activities	3	97,608	107,547
Total expenditure		97,608	107,547
Net expenditure and net movement in funds for the year		(1,277)	(22,887)
Reconciliation of funds:			
Total funds brought forward		128,732	151,619
Total funds carried forward		127,455	128,732

There were no restricted funds held during the year or the previous year

ASSOCIATION OF BREASTFEEDING MOTHERS
BALANCE SHEET
AT 31 MARCH 2024

	Note	2024 £	2024 £	2023 £	2023 £
Fixed assets					
Tangible fixed assets	6		3,102		39
Current assets					
Debtors	7	7,398		15,334	
Cash at bank and in hand		141,798		121,355	
Total current assets		149,196		136,689	
Creditors: amounts falling due within one year	8	(24,843)		(7,996)	
Net current assets			124,353		128,693
Net assets			127,455		128,732
Charity funds					
Unrestricted funds			127,455		128,732
Total funds			127,455		128,732

The financial statements were approved by the Management Committee on.....19/3/25..... and signed on their behalf by:



Ann Bruce
Trustee



Eleanor Campbell
Trustee

1 Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows.

1.1 Status

The Association of Breastfeeding Mothers is a Charitable Incorporated Organisation, registered with the Charity Commission in England and Wales. Its principal address is ABM, PO Box 1629, Bedford, MK42 5EF.

1.2 Basis of preparation of financial statements

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)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Association of Breastfeeding Mothers 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).

There are no material uncertainties about the charity's ability to continue, and so the going concern basis of accounting has been adopted.

The financial statements are presented in pounds sterling and rounded to the nearest pound.

1.3 Income

Income is recognised when the charity is entitled to it, it is probable that it will be received and it can be measured reliably. For donations and membership fees this is usually on receipt. Training and conference income is recognised in the period to which it relates.

1.4 Expenditure

Expenditure is recognised when a present legal or constructive obligation exists at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefits will be required to settle the obligation, and the amount can be measured or estimated reliably. Costs of charitable activities are those costs, including support costs, relating to the provision of advice, training and advocacy services.

Governance costs are support costs incurred in connection with the administration of the charity and compliance with constitutional and statutory requirements.

1.5 Tangible fixed assets and depreciation

All expenditure exceeding £250 on fixed assets is capitalised at cost.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Fixtures, fittings & equipment - 10% to 33% straight line

1.6 Financial instruments

The charity has financial instruments of a kind that qualify as basic financial instruments. The charity's short term debtors and creditors are measured at their settlement value.

1.7 Fund accounting

The general fund is an unrestricted fund which is available for use at the discretion of the Management Committee in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds can only be used for the particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular purposes. The charity does not currently have any restricted funds.

2 Income from charitable activities	2024	2023
	£	£
Training	32,820	34,752
Conference fees	9,052	7,444
National Breastfeeding Helpline	7,300	4,700
Leaflets and educational items	445	125
	<u>49,617</u>	<u>47,021</u>

ASSOCIATION OF BREASTFEEDING MOTHERS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

3	Expenditure on charitable activities	2024	2023
		£	£
	Direct costs:		
	Training and development grants	183	2,017
	ABM conference	29,117	13,653
	Training	7,592	45,380
	Publication printing and stationery	13,447	10,393
	Leaflets and educational items	1,205	-
	Public awareness	693	711
	Support costs (note 4)	45,371	35,393
		<u>97,608</u>	<u>107,547</u>

Training and development grants relate to small bursaries given to individuals.

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		£	£
	Administration salaries (note 5)	21,237	19,428
	Insurance	679	304
	Venue hire	-	251
	Office costs	234	702
	Postage	656	468
	Sundry expenses	614	580
	Subscriptions	6,598	1,198
	Computer and website costs	5,210	7,293
	Bank charges	2,088	1,808
	Depreciation	144	600
	Professional fees	1,631	896
	Travel and accommodation	4,264	-
	Governance costs:		
	Independent examination	2,016	1,865
		<u>45,371</u>	<u>35,393</u>

ASSOCIATION OF BREASTFEEDING MOTHERS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

5	Staff costs	2024	2023
		£	£
	Gross salaries	20,800	19,043
	Pension costs	437	385

The average number of employees during the year was 1 (2023:1). No employee received employment benefits over £60,000 (2023: £nil).

Key management personnel are considered to be the members of the Management Committee. During the year no remuneration was received by key management personnel (2023: £nil).

During the year four trustees received reimbursement for expenses related to accommodation and travel totalling £669 (2023: £nil).

6	Tangible fixed assets	Fixtures, fittings & equipment £
	Cost	
	At 1 April 2023	3,188
	Additions	3,207
	At 31 March 2024	6,395
	Depreciation	
	At 1 April 2023	3,149
	Charge for the year	144
	At 31 March 2024	3,293
	Net book value	
	At 31 March 2024	3,102
	At 31 March 2023	39

ASSOCIATION OF BREASTFEEDING MOTHERS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

7	Debtors: amounts falling due within one year	2024 £	2023 £
	Trade debtors	1,018	10,035
	Prepayments and accrued income	6,380	5,299
		<u>7,398</u>	<u>15,334</u>
8	Creditors: amounts falling due within one year	2024 £	2023 £
	Trade creditors	240	-
	Accruals and deferred income	24,506	7,535
	Taxation and social security	-	364
	Other creditors	97	97
		<u>24,843</u>	<u>7,996</u>

Deferred income relates to training income received in advance of the course starting and amounted to £22,490 (2023: £5,615).

9 Related parties

Fees were paid to one trustee, Caroline Bolton, for Markers fees of £2,650 (2023: £3,500).

There have been no other related party transactions in the year (2023: £nil).

Charity number: 1193445

THE ASSOCIATION OF BREASTFEEDING MOTHERS
TRUSTEES' REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED
31 MARCH 2024

THE ASSOCIATION OF BREASTFEEDING MOTHERS

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THE ASSOCIATION OF BREASTFEEDING MOTHERS

REFERENCE AND ADMINISTRATIVE INFORMATION *FOR THE YEAR ENDED 31 MARCH 2024*

Trustees

Eleanor Campbell - Chair
Hazra Aya
Caroline Bolton
Sharon Breward
Jessica Brown (from 19 May 2023)
Ann Bruce
Samantha Kennedy Christian
Claire Flood (resigned 1 April 2023)
Emily Johnson (from 18 May 2023)
Caroline Harrower
Anneka Ruff (resigned 6 May 2024)
Kathryn Stagg (resigned 1 April 2023)

Charity number

1193445 (England and Wales)

Registered office

PO Box 1629
Bedford
MK42 5EF

Independent examiner

Samantha Wells FCA
Lindeyer Francis Ferguson Limited
Chartered Accountants
North House
198 High Street
Tonbridge
Kent
TN9 1BE

THE ASSOCIATION OF BREASTFEEDING MOTHERS

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their annual report, together with the financial statements for the year ended 31 March 2024. The trustees confirm that the Annual report and financial statements of the charity comply with the current statutory requirements, the requirements of the governing document and the provisions of "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)).

The reference and administrative information on the previous page forms part of this report.

Structure, Governance and Management

The ABM is a Charitable Incorporated Organisation, governed by a written constitution and managed by a Board of Trustees.

The ABM has a written safeguarding statement to help breastfeeding supporters who are concerned about the welfare of a child or of a vulnerable adult.

We also have a social media policy in response to the increased use of online contacts.

The ABM collaborates with The Breastfeeding Network (BfN) to provide volunteers for the National Breastfeeding Helpline (NBH).

All trustees give their time voluntarily and receive no remuneration or other benefits for their work as trustees.

The charity is a Charitable Incorporated Organisation ("CIO") incorporated on 1 August 2021 (registered charity number 1193445). It was formed to convert an unincorporated charity of the same name (registered charity number 280537) to CIO status. The CIO is governed by its Constitution registered on 1 August 2021.

Vision, Mission and Strategy

The ABM is established to:

1. Promote the physical and psychological health of mothers and children through education in the techniques of breastfeeding.
2. Advance the education of the public and especially those persons concerned with the care of children on the health benefits, both immediate and long-term, of breastfeeding.

In planning our activities for the year, the trustees have had regard to the Charity Commission's guidance on public benefit.

A main focus for the ABM's is supporting families via calls on the National Breastfeeding Helpline, in partnership with The Breastfeeding Network as well as via Webchat, Social Media messages and emails. These options benefit families by providing accessible breastfeeding support, including

THE ASSOCIATION OF BREASTFEEDING MOTHERS

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2024

evenings and weekends, 365 days of the year. Our support can be accessed by anyone of any background.

We have our own training courses, which aim to train breastfeeding supporters, whether Peer Supporters, Breastfeeding Counsellors or family/partners wishing to support their loved ones, to the highest standard in order to offer up-to-date, evidence-based breastfeeding information. We offer Foundation and Advanced levels courses, which are suitable for health professionals and those in a paid breastfeeding-related role. It encourages a broad scope of study and research that gives a deeper understanding of how breastfeeding works and a good foundation to further breastfeeding education. The ABM values its volunteer breastfeeding supporters highly. We have two levels of training for volunteer breastfeeding supporters:

- Peer Supporters, who are trained to act as a 'well-informed friend' in the community. They support mothers and breastfeeding parents in the ordinary course of breastfeeding and refer them to more skilled help if the need arises.
- Breastfeeding Counsellors have undergone around 2 years of part-time training. They volunteer on the helplines and can offer face-to-face support with breastfeeding challenges.

We are enormously grateful to all our volunteers. The difference that a trained volunteer can make to someone's breastfeeding experience is huge, and without our volunteers the ABM would not be able to support families in the way that we do.

Some Breastfeeding Counsellors also run groups and classes. Support from ABM Counsellors is always free to mothers, breastfeeding parents and families.

In addition to our training courses, the ABM hosts high quality regional and national study sessions for members, trainees and graduates from all courses. These have all been online this year.

We run an annual conference which is open to the public, including parents, breastfeeding supporters and health professionals.

The Pamela Lacey Award (formerly known as Pam's Prize) is an award given each year to a voluntary breastfeeding counsellor from any of the UK's breastfeeding organisations. It is in recognition of the great contribution made by volunteers and is awarded at the ABM conference each year.

We produce animation and information leaflets on many aspects of breastfeeding. The full leaflets can be purchased from the ABM, and text only versions can be downloaded from our website free of charge.

Our Team Baby course is available for free for expectant parents and their families and supporters.

The ABM attends the APPG on infant feeding and inequalities. The ABM is also a member of the Baby Feeding Law Group and the First 1001 Days movement. The ABM is on the steering group of the

THE ASSOCIATION OF BREASTFEEDING MOTHERS

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2024

Breastfeeding Alliance, and contributes to the WBTI's 5-yearly audit of the breastfeeding landscape of the four UK nations.

We publish an ABM magazine three times per year. This is sent to all our members. The magazine features articles on a wide variety of breastfeeding-related topics, written by and for our members.

Review of 2023-2024

Helpline, email and webchat support

Qualified ABM Breastfeeding Counsellors have continued to take calls on the National Breastfeeding Helpline (NBH), using a Virtual Call Centre system (VCC). We have continued to receive calls from parents, families and professionals covering a range of ages from new-born upwards and a diverse range of issues. The number of families supported has increased on all our platforms. During 2023-24 the NBH has supported 6,369 families by social media (up from 5,981 in the previous year), 1,119 by webchat (increased from 426 in 2023) and 9,720 by telephone (increased from 8,645 calls the previous year) giving an amazing total of 19,363 families supported by volunteers from the ABM and BfN.

The NBH has continued to provide a Voicemail service, so that callers who can't get straight through to a volunteer can leave a message and receive a call back. In March 2024 the NBH@Night was launched, making the NBH an around the clock service for families who need support with breastfeeding.

Training and Education

Our Team Baby course continues to provide free breastfeeding education for families. Over 670 families used this course during the year.

We have continued to adapt and update our training courses in line with global developments in our understanding of lactation. Most notably this year, this involved changes around supporting parents with mastitis. Regular meetings with the module markers and practice call takers have led to smaller changes being made to ensure that questions are worded clearly for trainees and the suggested reading list for each module has been updated to ensure that all links are current.

During 2023-24 over 200 people successfully completed our Peer Support course, and 23 people qualified as Breastfeeding Counsellors. In terms of our courses for professionals, 72 completed the Foundation course, and 6 completed the Advanced course, giving them invaluable knowledge and skills to use with breastfeeding families. We have received very positive feedback about these courses. For example:

- *I have learnt a lot about the background and laws around breastfeeding. I also feel the course has given me a deeper knowledge and understanding of all aspects of breastfeeding, and also how important active listening skills can be.*
- *As a midwife I will be able to utilise the knowledge and skills gained from this course in an almost daily capacity.*
- *I felt I had a good understanding of how to support breastfeeding families before I took on this course but the course has given me a deeper understanding that will improve my practice.*

THE ASSOCIATION OF BREASTFEEDING MOTHERS

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2024

- *The course was full of interesting topics and questions. While much more daunting than actual helpline calls, the practice calls were really useful with the feedback being kind, constructive and helpful. The same goes for the marking of each module.*
- *As a recently qualified BFC, and an ABM PS of 13 years, I have thoroughly enjoyed the new training modules. I especially found the practice calls & video call on P&A explanation incredibly helpful to prepare me for starting on the NBH. Each topic with the counselling question I completed, and received wonderful, encouraging, constructive marking upon, made me feel empowered to complete the next. Each module pushed me to research more in depth into such a variety of areas in breastfeeding that I clearly needed to learn more about in order to thoroughly support every future family I come into contact with!*

Conference

Our conference was held in Birmingham on June 24 2023. This year, we were thrilled to be able to return to an in-person conference for the first time since the pandemic. The conference was also streamed online, which increased our conference's reach by over 300%. The hybrid format significantly increased the costs of our conference. Because we had an unusually short lead time for this conference, trustees decided to run a hybrid conference again in 2024, with a longer preparation time, to allow us to judge the financial viability of the hybrid format.

As our 2022 conference had been held in September, we had less time than usual to plan the annual conference, and we're really proud of our conference team who managed such a fast turnaround.

Speakers and topics included:

Kathryn Stagg: ***Supporting Breastfeeding Multiples***

Katie Pereira-Kotze: ***Challenges with infant milks that are marketed as foods for medical purposes within the UK***

Dr Ernestine Ndzi: ***Breastfeeding Not On The Agenda***

Toni Harman: ***Breastfeeding and the Microbiome***

Dr Ilana Levene: ***'Do I really need to express 8 times a day?'***

Shel Banks and Hannah Cresswell: ***Digital Breastfeeding Support: Friend or Foe?***

Feedback from the conference was very positive. Here are some quotes from delegates:

- *Loved it all, reminded me why I love my job so much and how I need to keep going. It can be a really tough and isolating job at times but this has reminded me why I can't give up. Thank you so much.*
- *I took something away from each of the speakers they were all very interesting and informative which has helped me in my work with families.*
- *Loved the hybrid experience - I watched on catch up but still felt part of it all.*
- *All the speakers were fantastic. It was great to feel part of the community.*

THE ASSOCIATION OF BREASTFEEDING MOTHERS

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2024

Thinking ahead to 2024, we plan to hold another hybrid conference, with the in-person conference being held in London.

Pamela Lacey Award

Each year, we invite families to nominate an individual or a breastfeeding group who had provided outstanding breastfeeding support. This year, the winners were Gloucestershire Breastfeeding Supporters' Network. Multiple nominations for this group showed the impact that they have on the families they support:

'If it wasn't for GBSN I wouldn't still be feeding my 21 month old son. I can't thank them enough, they deserve all the credit in the world true heroes.'

'The GBSN group MOBS in Stroud was and is an absolute lifeline for me, all the way from my first visit with my 3 week old first baby right up to now when that 'baby' is 12 years old! They have given me help, support, vital information on how to feed my baby and lifelong friendships that I can't imagine coping with the challenges of parenthood without. I still regularly attend as a volunteer to make new mums a cup of tea and all of the BFCs and volunteers are wonderful.'

Magazine

Three times each year all members receive a physical copy of the ABM magazine. This high-quality publication allows us to provide information and education directly to members.

Each issue contains a letter from the chair, a column on research developments from Professor Amy Brown, an inspiration piece, book reviews, notices from our community and celebrations of the achievements of our members, as well as a wide and varied roster of articles covering topical issues. It provides an effective way of ensuring all of our members have access to high-quality up-to-date information on topics of interest, and is a powerful way of maintaining the passion many of our members and volunteers share. This year we have featured art inspired by birth and breastfeeding, education of medical students and doctors, changes to treatment of mastitis, milk expression in the neonatal unit, use of specialist infant formulas, the use of apps for breastfeeding support, the microbiome, supporting survivors of abuse, and using picture books to support weaning, reporting on the findings of our diversity survey and more. We are so appreciative of the work of our magazine editor in creating such a valuable publication.

Financial Review

The Statement of Financial Activities shows a net decrease in resources for the year amounting to £1,277 (2023: net decrease of £22,887). Our reserves stand at £127,455 (2023: £128,732) at the year end.

Around a third of the ABM's income comes from membership subscriptions. We also receive income from contracts to deliver training, and conference fees. We receive some funding from the Breastfeeding Network towards our role in the National Breastfeeding Helpline.

THE ASSOCIATION OF BREASTFEEDING MOTHERS

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2024

Reserves

The trustees of the ABM consider that reserves would be needed in the event of:

- a) unforeseen emergency or other unexpected need for funds;
- b) unforeseen day-to-day operational costs, e.g. employing temporary staff to cover a long-term sick absence;
- c) A source of income, such as a grant, not being renewed. Funds might be needed to give the trustees time to take action if income falls below expectations;
- d) Planned commitments, or designations, that cannot be met by future income alone; and
- e) The need to fund short-term deficits in a cash budget.

The ABM aims to hold reserves amounting to approximately six months' average expenditure. This is approximately £30,000.

The ABM currently holds more reserves than this, free reserves (unrestricted funds less fixed assets) stand at £124,353 (2023: £128,693). The Trustees and Central Committee are bringing down the reserves by investing funds in time-limited projects of strategic importance, such as developing the online training courses.

Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, regulations made thereunder, and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

THE ASSOCIATION OF BREASTFEEDING MOTHERS

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2024**

Signed on behalf of the trustees on31/3/25.....


.....
Eleanor Campbell
Chair of Trustees

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE ASSOCIATION OF BREASTFEEDING MOTHERS

FOR THE YEAR ENDED 31 MARCH 2024

Responsibilities and basis of report Independent examiner's statement

I report to the trustees on my examination of the accounts of the Association of Breastfeeding Mothers (the Charity) for the year ended 31 March 2024, which are set out on pages 9 to 15.

Responsibilities and basis of report

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 Charity'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.

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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.



.....
Samantha Wells FCA

Lindeyer Francis Ferguson Limited

North House
198 High Street
Tonbridge
Kent TN9 1BE

Date: 7 APRIL 2025

ASSOCIATION OF BREASTFEEDING MOTHERS
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024

	Note	2024 £	2023 £
Income from:			
Donations		9,346	480
Membership fees		37,127	37,062
Charitable activities	2	49,617	47,021
Investments - bank interest		241	97
Total income		96,331	84,660
Expenditure on:			
Charitable activities	3	97,608	107,547
Total expenditure		97,608	107,547
Net expenditure and net movement in funds for the year		(1,277)	(22,887)
Reconciliation of funds:			
Total funds brought forward		128,732	151,619
Total funds carried forward		127,455	128,732

There were no restricted funds held during the year or the previous year

ASSOCIATION OF BREASTFEEDING MOTHERS
BALANCE SHEET
AT 31 MARCH 2024

	Note	2024 £	2024 £	2023 £	2023 £
Fixed assets					
Tangible fixed assets	6		3,102		39
Current assets					
Debtors	7	7,398		15,334	
Cash at bank and in hand		141,798		121,355	
Total current assets		149,196		136,689	
Creditors: amounts falling due within one year	8	(24,843)		(7,996)	
Net current assets			124,353		128,693
Net assets			127,455		128,732
Charity funds					
Unrestricted funds			127,455		128,732
Total funds			127,455		128,732

The financial statements were approved by the Management Committee on.....19/3/25..... and signed on their behalf by:



Ann Bruce
Trustee



Eleanor Campbell
Trustee

1 Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows.

1.1 Status

The Association of Breastfeeding Mothers is a Charitable Incorporated Organisation, registered with the Charity Commission in England and Wales. Its principal address is ABM, PO Box 1629, Bedford, MK42 5EF.

1.2 Basis of preparation of financial statements

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)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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There are no material uncertainties about the charity's ability to continue, and so the going concern basis of accounting has been adopted.

The financial statements are presented in pounds sterling and rounded to the nearest pound.

1.3 Income

Income is recognised when the charity is entitled to it, it is probable that it will be received and it can be measured reliably. For donations and membership fees this is usually on receipt. Training and conference income is recognised in the period to which it relates.

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Governance costs are support costs incurred in connection with the administration of the charity and compliance with constitutional and statutory requirements.

1.5 Tangible fixed assets and depreciation

All expenditure exceeding £250 on fixed assets is capitalised at cost.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

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1.6 Financial instruments

The charity has financial instruments of a kind that qualify as basic financial instruments. The charity's short term debtors and creditors are measured at their settlement value.

1.7 Fund accounting

The general fund is an unrestricted fund which is available for use at the discretion of the Management Committee in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds can only be used for the particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular purposes. The charity does not currently have any restricted funds.

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Leaflets and educational items	445	125
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ASSOCIATION OF BREASTFEEDING MOTHERS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

3	Expenditure on charitable activities	2024	2023
		£	£
	Direct costs:		
	Training and development grants	183	2,017
	ABM conference	29,117	13,653
	Training	7,592	45,380
	Publication printing and stationery	13,447	10,393
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	Public awareness	693	711
	Support costs (note 4)	45,371	35,393
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Training and development grants relate to small bursaries given to individuals.

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		£	£
	Administration salaries (note 5)	21,237	19,428
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	Bank charges	2,088	1,808
	Depreciation	144	600
	Professional fees	1,631	896
	Travel and accommodation	4,264	-
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	Independent examination	2,016	1,865
		<u>45,371</u>	<u>35,393</u>

ASSOCIATION OF BREASTFEEDING MOTHERS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

5	Staff costs	2024	2023
		£	£
	Gross salaries	20,800	19,043
	Pension costs	437	385
		<u>21,237</u>	<u>19,428</u>

The average number of employees during the year was 1 (2023:1). No employee received employment benefits over £60,000 (2023: £nil).

Key management personnel are considered to be the members of the Management Committee. During the year no remuneration was received by key management personnel (2023: £nil).

During the year four trustees received reimbursement for expenses related to accommodation and travel totalling £669 (2023: £nil).

6	Tangible fixed assets	Fixtures, fittings & equipment £
	Cost	
	At 1 April 2023	3,188
	Additions	3,207
	At 31 March 2024	<u>6,395</u>
	Depreciation	
	At 1 April 2023	3,149
	Charge for the year	144
	At 31 March 2024	<u>3,293</u>
	Net book value	
	At 31 March 2024	<u>3,102</u>
	At 31 March 2023	<u>39</u>

ASSOCIATION OF BREASTFEEDING MOTHERS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

7	Debtors: amounts falling due within one year	2024 £	2023 £
	Trade debtors	1,018	10,035
	Prepayments and accrued income	6,380	5,299
		<u>7,398</u>	<u>15,334</u>
8	Creditors: amounts falling due within one year	2024 £	2023 £
	Trade creditors	240	-
	Accruals and deferred income	24,506	7,535
	Taxation and social security	-	364
	Other creditors	97	97
		<u>24,843</u>	<u>7,996</u>

Deferred income relates to training income received in advance of the course starting and amounted to £22,490 (2023: £5,615).

9 Related parties

Fees were paid to one trustee, Caroline Bolton, for Markers fees of £2,650 (2023: £3,500).

There have been no other related party transactions in the year (2023: £nil).

*The ABM is a charity
run by volunteers for
families.*

*We have no grants,
no paid executives, no
offices,*

*no unnecessary
overheads.*

*We keep costs to a
minimum so we can
concentrate on
helping breastfeeding
mums and families.*

 PO Box 1629

Bedford MK42 5EF

 abm.me.uk

 08444 122948

 @AssocBfMothers

 @AssocBfMothers reg.

 charity no 280537

Lindeyer Francis Ferguson Limited
North House, 198 High Street
Tonbridge
Kent
TN9 1BE

14 March 2025

Dear Sirs

This representation letter is provided in connection with your independent examination of the financial statements of the charity for the year ended 31 March 2024.

We confirm that the following representations are made on the basis of enquiries of the trustees, management and staff with relevant knowledge and experience (and, where appropriate, of inspection of supporting documentation) sufficient to satisfy ourselves that we can properly make each of the following representations to you:

1. We have fulfilled our responsibilities as trustees under the Charities Act 2011 for preparing financial statements, in accordance with the applicable financial reporting framework, being "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)".
2. We confirm that in our opinion the financial statements give a true and fair view and in particular that where any additional information must be disclosed in order to give a true and fair view that information has in fact been disclosed. We confirm that the selection and application of the accounting policies used in the preparation of the financial statements are appropriate, and we approve these accounts for the year ended 31st March 2024.
3. We confirm that all accounting records have been made available to you for the purposes of your examination, in accordance with your terms of engagement, and that all transactions undertaken by the charity have been properly reflected and recorded in the accounting records. All other records and related information, including minutes of all management and trustees' meetings, have been made available to you. We have given you unrestricted access to persons within the charity and have provided any additional information that you have requested for the purposes of your examination.
4. We confirm that the charity is controlled by the trustees.
5. We confirm the charity has satisfactory title to all assets and there are no liens or encumbrances on the assets, except for those disclosed in the financial statements.
6. We confirm that the methods, significant assumptions and data used by us in making accounting estimates, and the related disclosures, are appropriate to achieve recognition, measurement or disclosure that is in accordance with the applicable financial reporting framework.
7. We confirm that we have no plans or intentions that may materially alter the carrying value and, where relevant, the fair value measurements or classification of assets and liabilities reflected in the financial statements.

8. We confirm that the charity has no liabilities or contingent liabilities other than those disclosed in the financial statements.
9. We confirm that all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements have been disclosed to you and accounted for and disclosed in accordance with the applicable financial reporting framework specified above.
10. We confirm that there have been no events since the balance sheet date which require disclosing or which would materially affect the amounts in the financial statements, other than those already disclosed or included in the financial statements.
11. We confirm that we are aware of the definition of a related party for the purpose of the accounting framework being applied in the preparation of the accounts.

We confirm that the related party relationships and transactions set out below are a complete list of such relationships and transactions and that we are not aware of any further related parties or transactions.

Party	Relationship	Nature of transaction
Eleanor Campbell	Trustee	Travel and accommodation expenses
Caroline Bolton	Trustee	Markers Fees, travel and accommodation expenses
Sharon Breward	Trustee	None
Ann Bruce	Trustee	None
Samantha Kennedy Christian	Trustee	None
Claire Flood (resigned 1 April 23)	Trustee	Travel expenses
Caroline Harrower	Trustee	Travel and accommodation expenses
Hazra Aya	Trustee	None
Anneka Ruff (resigned XX April 2024)	Trustee	None
Kathryn Stagg (resigned 1 April 2023)	Trustee	None
Emily Johnson (appointed 18 May 2023)	Trustee	None
Jessica Brown (appointed 19 May 2023)	Trustee	None

- We confirm that all related party relationships and transactions have been accounted for and disclosed in accordance with the applicable financial reporting framework specified above.
12. We confirm that the charity neither had, at any time during the year, any arrangement, transaction or agreement to provide credit facilities (including advances and credits granted by the charity) for trustees, nor provided guarantees of any kind on behalf of the trustees.
13. We confirm that the charity has not contracted for any capital expenditure other than as disclosed in the financial statements.
14. We confirm that the charity has complied with all aspects of contractual agreements that could have a material effect on the financial statements in the event of non-compliance.
15. We confirm that we are not aware of any possible or actual instance of non-compliance with those laws and regulations which provide a legal framework within which the charity conducts its business, and which are central to the charity's ability to conduct its business.

16. There have been no deficiencies in internal control of which we are aware.
17. We confirm that there have been no actual or suspected instances of fraud involving management, employees who have a significant role in internal control or others where the fraud could have a material effect on the financial statements. We also confirm that we are not aware of any allegations of fraud by employees, former employees, analysts, regulators or others.
18. We confirm that, in our opinion, the charity’s financial statements should be prepared on the going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the charity’s needs. In reaching this conclusion, we have taken into account all relevant matters of which we are aware, including the availability of working capital and have considered a future period of at least one year from the date on which the financial statements will be approved.
19. We confirm that in our opinion the effects of uncorrected misstatements are immaterial, both individually and in aggregate, to the financial statements as a whole. A list of the uncorrected misstatements is attached to this letter.
20. We confirm that we are not aware of any matters of material significance that should be reported to regulators. We confirm that all correspondence with the Charity Commission has been made available to you.
21. We confirm the following specific representations made to you during the course of your examination:
- We confirm that the basis for the recognition of training income is reasonable and in line with the Statement of Recommended Practice. We agree that training income should be recognised over the length of the course (Foundation – 16 weeks, Advanced – 2 years) and recognised from the point of enrolment.
 - We confirm that balance of deferred training income in the accounts of £22,490 is appropriate.
22. We confirm that:
- a. All income that the charity is entitled to has been recorded;
 - b. Restricted funds have been properly applied and
 - c. All correspondence with the Charity Commission has been made available, including any serious incident reports’.

Yours faithfully

Signed on behalf of the board of trustees by:

Date.....

Trustee.....

Date.....

Trustee.....

ASSOCIATION OF BREASTFEEDING MOTHERS

England & Wales - Charity number 1193445

Accounts

Charity number: 1193445

THE ASSOCIATION OF BREASTFEEDING MOTHERS
TRUSTEES' REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED
31 MARCH 2023

THE ASSOCIATION OF BREASTFEEDING MOTHERS

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THE ASSOCIATION OF BREASTFEEDING MOTHERS

REFERENCE AND ADMINISTRATIVE INFORMATION FOR THE YEAR ENDED 31 MARCH 2023

Trustees

Eleanor Campbell - Chair
Hazra Aya
Caroline Bolton
Sharon Breward
Jessica Brown (from 19 May 2023)
Ann Bruce
Samantha Kennedy Christian
Claire Flood (resigned 1 April 2023)
Emily Johnson (from 18 May 2023)
Sandra Wintour-Graham (resigned 6 September 2022)
Caroline Harrower
Anneka Ruff
Kathryn Stagg (resigned 1 April 2023)
Louise Brown (resigned 22 April 2022)

Charity number 1193445 (England and Wales)

Registered office PO Box 1629
Bedford
MK42 5EF

Independent examiner Samantha Wells FCA
Lindeyer Francis Ferguson Limited
Chartered Accountants
North House
198 High Street
Tonbridge
Kent
TN9 1BE

THE ASSOCIATION OF BREASTFEEDING MOTHERS

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their annual report, together with the financial statements for the year ended 31 March 2023. The trustees confirm that the Annual report and financial statements of the charity comply with the current statutory requirements, the requirements of the governing document and the provisions of "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)).

The reference and administrative information on the previous page forms part of this report.

Structure, Governance and Management

The ABM is a Charitable Incorporated Organisation, governed by a written constitution and managed by a Board of Trustees.

The ABM has a written safeguarding statement to help breastfeeding supporters who are concerned about the welfare of a child or of a vulnerable adult.

We also have a social media policy in response to the increased use of online contacts.

The ABM collaborates with The Breastfeeding Network (BfN) to provide volunteers for the National Breastfeeding Helpline (NBH).

All trustees give their time voluntarily and receive no remuneration or other benefits for their work as trustees.

The charity is a Charitable Incorporated Organisation ("CIO") incorporated on 1 August 2021 (registered charity number 1193445). It was formed to convert an unincorporated charity of the same name (registered charity number 280537) to CIO status. The CIO is governed by its Constitution registered on 1 August 2021.

Vision, Mission and Strategy

The ABM is established to:

1. Promote the physical and psychological health of mothers and children through education in the techniques of breastfeeding.
2. Advance the education of the public and especially those persons concerned with the care of children on the health benefits, both immediate and long-term, of breastfeeding.

In planning our activities for the year, the trustees have had regard to the Charity Commission's guidance on public benefit.

THE ASSOCIATION OF BREASTFEEDING MOTHERS

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2023

The ABM's main focus is supporting families via calls on the National Breastfeeding Helpline, in partnership with The Breastfeeding Network as well as via Webchat, Social Media messages and emails. These options benefit families by providing accessible breastfeeding support, including evenings and weekends, 365 days of the year. Our support can be accessed by anyone of any background.

We have our own training courses, which aim to train breastfeeding supporters, whether Peer Supporters (formerly known as Mother Supporters), Breastfeeding Counsellors or family/partners wishing to support their loved ones, to the highest standard in order to offer up-to-date, evidence-based breastfeeding information. We offer Foundation and Advanced levels courses, which are suitable for health professionals and those in a paid breastfeeding-related role. It encourages a broad scope of study and research that gives a deeper understanding of how breastfeeding works and a good foundation to further breastfeeding education.

The ABM values its volunteer breastfeeding supporters highly. We have two levels of training for volunteer breastfeeding supporters:

- Peer Supporters (formerly known as Mother Supporters) who are trained to act as a 'well-informed friend' in the community. They support mothers and breastfeeding parents in the ordinary course of breastfeeding and refer them to more skilled help if the need arises.
- Breastfeeding Counsellors have undergone around 2 years of part-time training. They volunteer on the helplines and can offer face-to-face support with breastfeeding challenges.

We are enormously grateful to all our volunteers. The difference that a trained volunteer can make to someone's breastfeeding experience is huge, and without our volunteers the ABM would not be able to support families in the way that we do.

Some Breastfeeding Counsellors also run groups and classes. Support from ABM Counsellors is always free to mothers, breastfeeding parents and families.

In addition to our training courses, the ABM hosts high quality regional and national study sessions for members, trainees and graduates from all courses. These have all been online this year.

We run an annual conference which is open to the public, including parents, breastfeeding supporters and health professionals.

The Pamela Lacey Award (formerly known as Pam's Prize) is an award given each year to a voluntary breastfeeding counsellor from any of the UK's breastfeeding organisations. It is in recognition of the great contribution made by volunteers and is awarded at the ABM conference each year.

We produce animation and information leaflets on many aspects of breastfeeding. The full leaflets can be purchased from the ABM, and text only versions can be downloaded from our website free of charge.

Our Team Baby course is available for free for expectant parents and their families and supporters.

THE ASSOCIATION OF BREASTFEEDING MOTHERS

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2023

The ABM attends the APPG on infant feeding and inequalities. The ABM is also a member of the Baby Feeding Law Group and the First 1001 Days movement. The ABM is on the steering group of the Breastfeeding Alliance, and contributes to the WBTI's 5-yearly audit of the breastfeeding landscape of the four UK nations.

We publish an ABM magazine three times per year. This is sent to all our members. The magazine features articles on a wide variety of breastfeeding-related topics, written by and for our members.

Review of 2022-2023

The ABM membership has remained stable, and we now have around 1900 members.

Helpline, email and webchat support

Qualified ABM Breastfeeding Counsellors take calls on the National Breastfeeding Helpline, using a Virtual Call Centre system (VCC). We receive calls from parents, families and professionals covering a range of ages from new-born upwards and a diverse range of issues.

The NBH, run in conjunction with the BfN, has provided a valuable resource for these families with a total of 8645 calls answered, approximately half by ABM volunteers. The Voicemail service is still running successfully which ensures all those who don't speak to a volunteer but leave a message are responded to. The NBH social media volunteers increased to 5,981 messages responded to compared with 5,704 the previous year. The webchat NBH volunteers answered 426 webchats.

In addition, OHID awarded a contract to run a pilot night-time breastfeeding helpline service. This is a trial as part of the Start for Life Project testing the demand for night-time support for breastfeeding families.

NBH@ Night will launch in March 2024 and will be managed and delivered by paid staff 7 days a week between the hours of 9:30pm and 9:30am.

NBH@ Night will allow us to reach more families with round-the-clock support through our telephone helpline and social media messaging. It will also provide some paid employment opportunities.

Training

At the end of the financial year, the ABM had 141 active Breastfeeding Counsellors with a further 67 in training.

Trainees continue to receive even more supervision, and our Breastfeeding Counsellors are part of a team which is responsive, reflective and has ongoing supervision and training.

We currently have over 538 qualified Peer Supporters, with more than 200 currently in training. 17 people were training on our Advanced course and 49 training on the Foundation course.

The new, online, Peer Supporter course was launched in December 2022. This course has improved accessibility, and is able to be accessed by a more diverse range of students. To date, 440 students have enrolled on this course.

THE ASSOCIATION OF BREASTFEEDING MOTHERS

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2023

Our online antenatal course, Team Baby, was re-designed and updated. The new version was launched at the end of 2022, and remains free to access.

Conference

The ABM annual conference was held as a virtual event on 17th September 2022. We complemented the conference with live Facebook threads to discuss talks, give out spot prizes and connect with other delegates.

- Supporting the Allergy Dyad - Kaya Thorpe
- Body work and infant feeding - An IBCLCs perspective - Sarah Oakley
- Why cultural safety in breastfeeding matters - Ruth Dennison
- Against the odds: Breastfeeding through medical complexity - Lyndsay Hookway
- Colonisation and artificial milk - Mars Lord

Every year we take this opportunity to recognise and honour all of the ABM team, particularly those who have supported the NBH throughout the past year, and all of their amazing achievements.

Pamela Lacey Award

Each year, we invite families to nominate an individual or a breastfeeding group who had provided outstanding breastfeeding support. There were many very deserving nominations, and the chosen winner was Basildon and Thurrock BRAS. The following quotes are taken from some of their nominations from grateful families:

They were always at the end of the phone when I needed emotional support.

I would not have continued breastfeeding without their support.

They were always there when I was having a down day and shared so much knowledge with me. I have now trained as a peer supporter because of this team.

All of the team are beyond invaluable. They've helped not just with our feeding journey but my sanity at being a new mum and having a baby through the pandemic. They've helped so many and don't get paid and all give up hours of their own time. Every issue or problem I have they're our first point of call.

Other activities

As a consequence of the ABM's ongoing growth, we have been reviewing the organisation's underlying policies and structures. We have also been reviewing our documentation more generally to ensure that they are accessible to the greatest number of people. We initiated our Diversity and Inclusion survey, because as a trustees body we realised that we currently do not have full information about our membership. We will be using this information in order to identify under-represented groups, and develop strategies to enable us to make the ABM more representative.

THE ASSOCIATION OF BREASTFEEDING MOTHERS

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2023

The trustees have made a decision to use the services of an external consultant to enable the organisation to develop a 5 year strategic plan.

Several long-standing Central Committee members, who became trustees of the new charity, stood down as trustees once the transition was complete. We are pleased that they have stayed on other roles with the ABM, and would like to thank them for all their work over many years.

Financial Review

The Statement of Financial Activities shows a net decrease in resources for the year amounting to £22,887 (2022: net increase of £33,166). Our reserves stand at £128,732 (2022: £151,619) at the year end.

Around a third of the ABM's income comes from membership subscriptions. We also receive income from contracts to deliver training, and conference fees. We receive some funding from the Breastfeeding Network towards our role in the National Breastfeeding Helpline.

Reserves

The trustees of the ABM consider that reserves would be needed in the event of:

- a) unforeseen emergency or other unexpected need for funds;
- b) unforeseen day-to-day operational costs, e.g. employing temporary staff to cover a long-term sick absence;
- c) A source of income, such as a grant, not being renewed. Funds might be needed to give the trustees time to take action if income falls below expectations;
- d) Planned commitments, or designations, that cannot be met by future income alone; and
- e) The need to fund short-term deficits in a cash budget.

The ABM aims to hold reserves amounting to approximately six months' average expenditure. This is approximately £30,000.

The ABM currently holds more reserves than this, free reserves (unrestricted funds less fixed assets) stand at £128,693 (2022: £150,980). The Trustees and Central Committee are bringing down the reserves by investing funds in time-limited projects of strategic importance, such as developing the online training courses.

Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the

THE ASSOCIATION OF BREASTFEEDING MOTHERS

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2023

charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, regulations made thereunder, and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the trustees on 30 January 2024.

Eleanor Campbell
Chair of Trustees

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE ASSOCIATION OF BREASTFEEDING MOTHERS

FOR THE YEAR ENDED 31 MARCH 2023

Responsibilities and basis of report Independent examiner's statement

I report to the trustees on my examination of the accounts of the Association of Breastfeeding Mothers (the Charity) for the year ended 31 March 2023, which are set out on pages 10 to 15.

Responsibilities and basis of report

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 Charity'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.

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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.

Samantha Wells FCA
Lindeyer Francis Ferguson Limited
North House
198 High Street
Tonbridge
Kent TN9 1BE

Date: 31 January 2024

ASSOCIATION OF BREASTFEEDING MOTHERS

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2023

	Note	2023 £	2022 £
Income from:			
Donations		480	1,379
Membership fees		37,062	37,394
Charitable activities	2	47,021	56,752
Investments - bank interest		97	7
Other income		-	98
Total income		84,660	95,630
Expenditure on:			
Charitable activities	3	107,547	62,464
Total expenditure		107,547	62,464
Net (expenditure) / income and net movement in funds for the year		(22,887)	33,166
Reconciliation of funds:			
Total funds brought forward		151,619	118,453
Total funds carried forward		128,732	151,619

There were no restricted funds held during the year or the previous year

ASSOCIATION OF BREASTFEEDING MOTHERS

BALANCE SHEET

AT 31 MARCH 2023

	Note	2023 £	2023 £	2022 £	2022 £
Fixed assets					
Tangible fixed assets	6		39		639
Current assets					
Debtors	7	15,334		16,340	
Cash at bank and in hand		121,355		137,677	
Total current assets		<u>136,689</u>		<u>154,017</u>	
Creditors: amounts falling due within one year	8	<u>(7,996)</u>		<u>(3,037)</u>	
Net current assets			<u>128,693</u>		<u>150,980</u>
Net assets			<u>128,732</u>		<u>151,619</u>
Charity funds					
Unrestricted funds			128,732		151,619
Total funds			<u>128,732</u>		<u>151,619</u>

The financial statements were approved by the Management Committee on 30 January 2024 and signed on their behalf by:

Ann Bruce
Trustee

Eleanor Campbell
Trustee

ASSOCIATION OF BREASTFEEDING MOTHERS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows.

1.1 Status

The Association of Breastfeeding Mothers is a Charitable Incorporated Organisation, registered with the Charity Commission in England and Wales. Its principal address is ABM, PO Box 1629, Bedford, MK42 5EF.

1.2 Basis of preparation of financial statements

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)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Association of Breastfeeding Mothers 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).

There are no material uncertainties about the charity's ability to continue, and so the going concern basis of accounting has been adopted.

The financial statements are presented in pounds sterling and rounded to the nearest pound.

1.3 Income

Income is recognised when the charity is entitled to it, it is probable that it will be received and it can be measured reliably. For donations and membership fees this is usually on receipt. Training and conference income is recognised in the period to which it relates.

1.4 Expenditure

Expenditure is recognised when a present legal or constructive obligation exists at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefits will be required to settle the obligation, and the amount can be measured or estimated reliably. Costs of charitable activities are those costs, including support costs, relating to the provision of advice, training and advocacy services.

Governance costs are support costs incurred in connection with the administration of the charity and compliance with constitutional and statutory requirements.

ASSOCIATION OF BREASTFEEDING MOTHERS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1.5 Tangible fixed assets and depreciation

All expenditure exceeding £250 on fixed assets is capitalised at cost.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Fixtures, fittings & equipment - 10% to 33% straight line

1.6 Financial instruments

The charity has financial instruments of a kind that qualify as basic financial instruments. The charity's short term debtors and creditors are measured at their settlement value.

1.7 Fund accounting

The general fund is an unrestricted fund which is available for use at the discretion of the Management Committee in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds can only be used for the particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular purposes. The charity does not currently have any restricted funds.

2	Income from charitable activities	2023 £	2022 £
	Training	34,752	42,949
	Conference fees	7,444	9,018
	National Breastfeeding Helpline	4,700	4,700
	Leaflets and educational items	125	85
		<u>47,021</u>	<u>56,752</u>
3	Expenditure on charitable activities	2023 £	2022 £
	Direct costs:		
	Training and development grants	2,017	4,309
	ABM conference	13,653	11,165
	Training	45,380	9,374
	Publication printing and stationery	10,393	7,794
	Leaflets and educational items	-	220
	Public awareness	711	1,807
	Support costs (note 4)	35,393	27,795
		<u>107,547</u>	<u>62,464</u>

Training and development grants relate to small bursaries given to individuals.

ASSOCIATION OF BREASTFEEDING MOTHERS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

4	Support costs	2023 £	2022 £
	Administration salaries (note 5)	19,428	13,106
	Insurance	304	648
	Venue hire	251	-
	Office costs	702	121
	Postage	468	479
	Sundry expenses	580	277
	Subscriptions	1,198	803
	Computer and website costs	7,293	5,397
	Bank charges	1,808	1,973
	Depreciation	600	820
	Professional fees	896	2,150
	Governance costs:		
	Independent examination	1,865	1,872
	CIO conversion costs	-	149
		<u>35,393</u>	<u>27,795</u>
5	Staff costs	2023 £	2022 £
	Gross salaries	19,043	12,965
	Pension costs	<u>385</u>	<u>141</u>

The average number of employees during the year was 1 (2022:1). No employee received employment benefits over £60,000 (2022: £nil).

Key management personnel are considered to be the members of the Management Committee. During the year no remuneration was received by key management personnel (2022: £nil).

Fees were paid to one trustee, Caroline Bolton, for Markers fees of £3,500 (2022: £nil).

ASSOCIATION OF BREASTFEEDING MOTHERS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

6	Tangible fixed assets	Fixtures, fittings & equipment £
	Cost	
	At 1 April 2022 and 31 March 2023	3,188
	Depreciation	
	At 1 April 2022	2,549
	Charge for the year	600
	At 31 March 2023	3,149
	Net book value	
	At 31 March 2023	39
	At 31 March 2022	639

7	Debtors: amounts falling due within one year	2023 £	2022 £
	Trade debtors	10,035	9,540
	Prepayments and accrued income	5,299	6,800
		<u>15,334</u>	<u>16,340</u>

8	Creditors: amounts falling due within one year	2023 £	2022 £
	Accruals and deferred income	7,535	2,990
	Taxation and social security	364	-
	Other creditors	97	47
		<u>7,996</u>	<u>3,037</u>

Deferred income relates to training income received in advance of the course starting and amounted to £5,615 (2022: £1,190).

9 Related parties

There have been no related party transactions in the year (2022: £nil).

ASSOCIATION OF BREASTFEEDING MOTHERS

England & Wales - Charity number 1193445

Accounts

Charity number: 1193445

THE ASSOCIATION OF BREASTFEEDING MOTHERS
TRUSTEES' REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED
31 MARCH 2022

THE ASSOCIATION OF BREASTFEEDING MOTHERS

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THE ASSOCIATION OF BREASTFEEDING MOTHERS

REFERENCE AND ADMINISTRATIVE INFORMATION *FOR THE YEAR ENDED 31 MARCH 2022*

Trustees	Eleanor Campbell - Chair (appointed 12 January 2022) Caroline Bolton (appointed 8 February 2021) Sharon Breward Louise Brown (appointed 15 February 2022) Ann Bruce (appointed 8 February 2021) Samantha Kennedy Christian (appointed 12 January 2022) Claire Flood (appointed 8 February 2021) Sandra Wintour-Graham Caroline Harrower (appointed 8 February 2021) Sarah March (resigned 18 March 2021) Lyndsey McConnell (resigned 3 March 2021) Emma Pickett (resigned 8 February 2022) Anneka Ruff (appointed 12 January 2022) Kathryn Stagg (appointed 8 February 2021)
Charity number	1193445 (England and Wales)
Registered office	PO Box 1629 Bedford MK42 5EF
Independent examiner	Samantha Wells FCA Lindeyer Francis Ferguson Limited Chartered Accountants North House 198 High Street Tonbridge Kent TN9 1BE

THE ASSOCIATION OF BREASTFEEDING MOTHERS

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their annual report, together with the financial statements for the year ended 31 March 2022. The trustees confirm that the Annual report and financial statements of the charity comply with the current statutory requirements, the requirements of the governing document and the provisions of "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)).

The reference and administrative information on the previous page forms part of this report.

Structure, Governance and Management

The ABM is a Charitable Incorporated Organisation, governed by a written constitution and managed by a Board of Trustees.

The ABM has a written safeguarding statement to help breastfeeding supporters who are concerned about the welfare of a child or of a vulnerable adult.

We also have a social media policy in response to the increased use of online contacts.

The ABM collaborates with The Breastfeeding Network (BfN) to provide volunteers for the National Breastfeeding Helpline (NBH).

All trustees give their time voluntarily and receive no remuneration or other benefits for their work as trustees.

The charity is a Charitable Incorporated Organisation ("CIO") incorporated on 1 August 2021 (registered charity number 1193445). It was formed to convert an unincorporated charity of the same name (registered charity number 280537) to CIO status. The CIO is governed by its Constitution registered on 1 August 2021.

Vision, Mission and Strategy

The ABM is established to:

1. Promote the physical and psychological health of mothers and children through education in the techniques of breastfeeding.
2. Advance the education of the public and especially those persons concerned with the care of children on the health benefits, both immediate and long-term, of breastfeeding.

In planning our activities for the year, the trustees have had regard to the Charity Commission's guidance on public benefit.

THE ASSOCIATION OF BREASTFEEDING MOTHERS

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2022

The ABM's main focus is supporting families via calls on the National Breastfeeding Helpline, in partnership with The Breastfeeding Network as well as via Webchat, Social Media messages and emails. These options benefit families by providing accessible breastfeeding support, including evenings and weekends, 365 days of the year. Our support can be accessed by anyone of any background.

We have our own training courses, which aim to train breastfeeding supporters, whether Peer Supporters (formerly known as Mother Supporters), Breastfeeding Counsellors or family/partners wishing to support their loved ones, to the highest standard in order to offer up-to-date, evidence-based breastfeeding information. We offer Supporting the Breastfeeding Mother and Baby training at Foundation and Advanced levels. This is suitable for health professionals and those in a paid breastfeeding-related role. It encourages a broad scope of study and research that gives a deeper understanding of how breastfeeding works and a good foundation to further breastfeeding education.

The ABM values its volunteer breastfeeding supporters highly. We have two levels of training for volunteer breastfeeding supporters:

- Peer Supporters (formerly known as Mother Supporters) who are trained to act as a 'well-informed friend' in the community. They support mothers and breastfeeding parents in the ordinary course of breastfeeding and refer them to more skilled help if the need arises.
- Breastfeeding Counsellors have undergone around 2 years of part-time training. They volunteer on the helplines and can offer face-to-face support with breastfeeding challenges.

We are enormously grateful to all our volunteers. The difference that a trained volunteer can make to someone's breastfeeding experience is huge, and without our volunteers the ABM would not be able to support families in the way that we do.

Some Breastfeeding Counsellors also run groups and classes. Much support continued to be online this year, due to Covid-19 restrictions. As these restrictions gradually relaxed at the start of 2021, in increasing number of face-to-face groups began to reopen. Support from ABM Counsellors is always free to mothers, breastfeeding parents and families.

In addition to our training courses, the ABM hosts high quality regional and national study sessions for members, trainees and graduates from all courses. These have all been online this year.

We run an annual conference which is open to the public, including parents, breastfeeding supporters and health professionals.

The Pamela Lacey Award (formerly known as Pam's Prize) is an award given each year to a voluntary breastfeeding counsellor from any of the UK's breastfeeding organisations. It is in recognition of the great contribution made by volunteers and is awarded at the ABM conference each year.

We produce information leaflets on many aspects of breastfeeding. The full leaflets can be purchased from the ABM, and text only versions can be downloaded from our website free of charge.

Our Team Baby course is available for free for expectant parents and their families and supporters.

THE ASSOCIATION OF BREASTFEEDING MOTHERS

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2022

The ABM attends meetings of the UK breastfeeding alliance which has now received external funding to begin the process of becoming more formally organised. We contribute to joint statements and communicate with UNICEF and health organisations. We attend the APPG on infant feeding and inequalities. The ABM is also a member of the Baby Feeding Law Group and the First 1001 Days movement.

We publish an ABM magazine three times per year. This is sent to all our members. The magazine features articles on a wide variety of breastfeeding-related topics, written by and for our members.

Review of 2021-2022

The ABM has continued to grow, and we now have around 1900 members.

Helpline, email and webchat support

Qualified ABM Breastfeeding Counsellors take calls on the National Breastfeeding Helpline, using a Virtual Call Centre system (VCC). We receive calls from parents, families and professionals covering a range of ages from new-born upwards and a diverse range of issues.

During the last 12 months families have still been feeling the effects of Covid 19. The NBH, run in conjunction with the BfN, has provided a valuable resource for these families with a total of 9,149 calls answered. The total answered by ABM volunteers was 4,325. The Voicemail service is still running successfully which ensures all those who don't speak to a volunteer but leave a message are responded to. This accounted for a further 981 calls. The NBH social media volunteers increased to 5,704 messages responded to compared with 2,271 the previous year. The webchat NBH volunteers answered 645 webchats.

Mothers and parents (and their support networks) who contact the NBH continue to be grateful of what we offer. Here are some excerpts from evaluation received.

- The emotional support offered is amazing. Just to have the reassurance from someone that I was doing OK was brilliant.
- How lovely and supportive the volunteers have been (I've called twice now)
- Knowledgeable volunteers with a real passion. So extremely easy to use.
- The direct links to pages, links and video to watch and someone checking in if the advice given worked and how I was getting on
- Knowledgeable people to speak to and help work out issues
- That they asked me questions first before just giving advice
- Instant support when busy with toddlers and baby
- It gave me peace of mind and allowed me to continue feeding
- A clear plan for how I can move my 8-month-old on from feeding to sleep sensitively

Training

At the end of the financial year, the ABM had 113 active Breastfeeding Counsellors with a further 118 in training.

THE ASSOCIATION OF BREASTFEEDING MOTHERS

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2022

Trainees continue to receive even more supervision, and our Breastfeeding Counsellors are part of a team which is responsive, reflective and has ongoing supervision and training.

We currently have over 500 qualified Mother Supporters, with more than 300 currently in training. 14 people were training on our Advanced course and 49 training on the Foundation course.

The BFC and Advanced training courses have been improved and updated and the new modules are due to be released in May 2022. Topics that were previously absent from the course have now been added e.g., relactation, combination feeding, pregnant and tandem feeding. Counselling scenarios throughout the course are now more diverse with examples of parents who are chestfeeding, same-sex couples, and male callers. Two practical assessments have been added to the course covering positioning and attachment, hand expressions and breast compressions. Finally, the module documents themselves have been reformatted to ensure that they are accessible and in line with ABM branding.

Our Mother Supporter role / course has changed its name this year to Peer Supporter. The name Peer Supporter is a more widely used and recognised title, which families and other organisations will more easily understand. The new name also better reflects the range of people whom we support.

Conference

The ABM annual conference was held as a virtual event on 25th September 2021. We had a brilliant number of attendees this year at just over 500 delegates. This number was down from the previous year but as tickets were given away for free that year we weren't expecting to hit similar numbers, and this is the highest number of paid tickets that we have ever had for our conference. To accompany the conference we again chose to run the Facebook group, and again saw excellent participation across all threads. This is definitely something that we will likely continue for future events. The general 'Oxytocin' thread captured many lovely photos of delegates and throughout the day, even showing some of the tiny babies that 'attended' alongside their parents too.

Topics of presentations included Breastfeeding Through Fertility Treatment, Breastfeeding Early Term Babies, Breastfeeding and Islam, Breastfeeding and Diabetes and finally Addressing the Chasm of Image Diversity in Lactation.

We had some amazing feedback from the post conference survey regarding our speakers such as *"Kathryn Stagg is just amazing. Her knowledge and delivery is so inspiring. Ali was a very emotional watch but so informative"* and *"It was all excellent! In particular I found presentations on breastfeeding and Islam, image diversity and diabetes the most interesting as they were areas I know little about before."*

We also had some great feedback on the conference in general. *"The care that was put in to make it a professional, informative and engaging conference. Every speaker was excellent and I am inspired and re-energised."* and *"All of the topics this year were relevant and on point. Some very important and under addressed issues were discussed."*

THE ASSOCIATION OF BREASTFEEDING MOTHERS

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2022

As always each year we take the time to honour all of the ABM team and especially those who have supported the NBH throughout the past year and all of their amazing achievements.

The 2022 conference will again be held virtually on September 17th.

Inclusivity Training

In our ongoing work to make the ABM a fully inclusive organisation, trustees and other postholders attended training with The Queer Birth Club. Some of our awards from the Training and Development Fund this year were for volunteers to undertake this training too.

Pamela Lacey Award

This year, the ABM's trustees decided to reflect the unusual and challenging nature of recent months by changing who could be nominated for the Pamela Lacey Award. In 2021, instead of the Award being made to an individual, families were invited to nominate a local breastfeeding group that had adapted their support to meet the new, challenging context of the pandemic, and the restrictions that came with it. The 2021 Pamela Lacey Award was given to Breastfeeding Circle and the group's Breastfeeding Counsellors Paula Hinson and Georgina Haines. Nominations for Breastfeeding Circle included the following:

'This not-for-profit charity helped me to continue breastfeeding when no-one else did.'

'They have saved our breastfeeding journey'

'They have adapted their service to keep bringing breastfeeding mothers together, despite Covid.'

'They are amazing, supportive, kind and knowledgeable. They've been great every step of the way with links, Zoom meetings, and a very active WhatsApp group.'

More than Milk animation

Following the success of our last animation (*How Lactation Works*) we were delighted to work with Jojo Ford again to create another animation. *More Than Milk* explores the importance of responsive feeding and keeping your baby close, and explains feeding cues.

Financial Review

The Statement of Financial Activities shows a net increase in resources for the year amounting to £33,166 (2021: £35,338). Our reserves stand at £151,619 (2020: £118,453) at the year end.

Around a third of the ABM's income comes from membership subscriptions. We also receive income from contracts to deliver training, and conference fees. We receive some funding from the Breastfeeding Network towards our role in the National Breastfeeding Helpline.

Reserves

The trustees of the ABM consider that reserves would be needed in the event of:

- a) unforeseen emergency or other unexpected need for funds;

THE ASSOCIATION OF BREASTFEEDING MOTHERS

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2022

- b) unforeseen day-to-day operational costs, e.g. employing temporary staff to cover a long-term sick absence;
- c) A source of income, such as a grant, not being renewed. Funds might be needed to give the trustees time to take action if income falls below expectations;
- d) Planned commitments, or designations, that cannot be met by future income alone; and
- e) The need to fund short-term deficits in a cash budget.

The ABM aims to hold reserves amounting to approximately six months' average expenditure. This is approximately £30,000.

The ABM currently holds more reserves than this, free reserves (unrestricted funds less fixed assets) stand at £150,980 (2021: £116,994). The Trustees and Central Committee are bringing down the reserves by investing funds in time-limited projects of strategic importance, such as developing the online training courses.

Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, regulations made thereunder, and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the trustees on

.....
Eleanor Campbell
Chair of Trustees

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE ASSOCIATION OF BREASTFEEDING MOTHERS

FOR THE YEAR ENDED 31 MARCH 2022

Responsibilities and basis of report Independent examiner's statement

I report to the trustees on my examination of the accounts of the Association of Breastfeeding Mothers (the Charity) for the year ended 31 March 2022, which are set out on pages 10 to 15.

Responsibilities and basis of report

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 Charity'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.

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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.

.....
Samantha Wells FCA
Lindeyer Francis Ferguson Limited
North House
198 High Street
Tonbridge
Kent TN9 1BE

Date:

ASSOCIATION OF BREASTFEEDING MOTHERS

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2022

	Note	2022 £	2021 £
Income from:			
Donations		1,379	565
Membership fees		37,394	33,466
Charitable activities	2	56,752	56,919
Investments - bank interest		7	-
Other income		98	1,409
Total income		95,630	92,359
Expenditure on:			
Charitable activities	3	62,464	57,021
Total expenditure		62,464	57,021
Net income and net movement in funds for the year		33,166	35,338
Reconciliation of funds:			
Total funds brought forward		118,453	83,115
Total funds carried forward		151,619	118,453

There were no restricted funds held during the year or the previous year

ASSOCIATION OF BREASTFEEDING MOTHERS

BALANCE SHEET

AT 31 MARCH 2022

	Note	2022 £	2022 £	2021 £	2021 £
Fixed assets					
Tangible fixed assets	7		639		1,459
Current assets					
Debtors	8	16,340		7,624	
Cash at bank and in hand		137,677		115,079	
Total current assets		<u>154,017</u>		<u>122,703</u>	
Creditors: amounts falling due within one year	9	<u>(3,037)</u>		<u>(5,709)</u>	
Net current assets			<u>150,980</u>		<u>116,994</u>
Net assets			<u><u>151,619</u></u>		<u><u>118,453</u></u>
Charity funds					
Unrestricted funds			<u>151,619</u>		<u>118,453</u>
Total funds			<u><u>151,619</u></u>		<u><u>118,453</u></u>

The financial statements were approved by the Management Committee on and signed on their behalf by:

.....
Ann Bruce
Trustee

.....
Eleanor Campbell
Trustee

ASSOCIATION OF BREASTFEEDING MOTHERS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows.

1.1 Status

The Association of Breastfeeding Mothers is a Charitable Incorporated Organisation, registered with the Charity Commission in England and Wales. Its principal address is ABM, PO Box 207, Bridgwater, TA6 7YT.

1.2 Basis of preparation of financial statements

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)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Merger accounting has been applied in the presentation of these financial statements which combine the results of the former unincorporated charity, registered number 280537, also called Association of Breastfeeding Mothers, and the new Charitable Incorporated Organisation, registered number 1193445. The former charity transferred its net assets under a Trust Deed dated 31 July 2021.

The Association of Breastfeeding Mothers 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).

There are no material uncertainties about the charity's ability to continue, and so the going concern basis of accounting has been adopted.

The financial statements are presented in pounds sterling and rounded to the nearest pound.

1.3 Income

Income is recognised when the charity is entitled to it, it is probable that it will be received and it can be measured reliably. For donations and membership fees this is usually on receipt. Training and conference income is recognised in the period to which it relates.

1.4 Expenditure

Expenditure is recognised when a present legal or constructive obligation exists at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefits will be required to settle the obligation, and the amount can be measured or estimated reliably. Costs of charitable activities are those costs, including support costs, relating to the provision of advice, training and advocacy services.

Governance costs are support costs incurred in connection with the administration of the charity and compliance with constitutional and statutory requirements.

ASSOCIATION OF BREASTFEEDING MOTHERS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

1.5 Tangible fixed assets and depreciation

All expenditure exceeding £250 on fixed assets is capitalised at cost.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Fixtures, fittings & equipment - 10% to 33% straight line

1.6 Financial instruments

The charity has financial instruments of a kind that qualify as basic financial instruments. The charity's short term debtors and creditors are measured at their settlement value.

1.7 Fund accounting

The general fund is an unrestricted fund which is available for use at the discretion of the Management Committee in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds can only be used for the particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular purposes. The charity does not currently have any restricted funds.

2	Income from charitable activities	2022 £	2021 £
	Training	42,949	51,440
	Conference fees	9,018	690
	National Breastfeeding Helpline	4,700	4,700
	Leaflets and educational items	85	89
		56,752	56,919

ASSOCIATION OF BREASTFEEDING MOTHERS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

3 Expenditure on charitable activities	2022	2021
	£	£
Direct costs:		
Training and development grants	4,309	-
ABM conference	11,165	7,818
Training	9,374	7,079
Publication printing and stationery	7,794	6,779
External representation and conferences	-	1,163
Leaflets and educational items	220	-
Public awareness	1,807	2,105
Support costs (note 4)	27,795	32,077
	<u>62,464</u>	<u>57,021</u>

Training and development grants relate to small bursaries given to individuals.

4 Support costs	2022	2021
	£	£
Administration services	-	1,663
Administration salaries (note 5)	13,106	10,445
Insurance	648	555
Venue hire	-	192
Office costs	121	275
Postage	479	937
Sundry expenses	277	1,610
Subscriptions	803	-
Travel and subsistence	-	161
Computer and website costs	5,397	5,018
Bank charges	1,973	1,932
Depreciation	820	898
Professional fees	2,150	1,373
Governance costs:		
Independent examination	1,872	570
CIO conversion costs	149	6,448
	<u>27,795</u>	<u>32,077</u>

ASSOCIATION OF BREASTFEEDING MOTHERS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

5	Staff costs	2022 £	2021 £
	Gross salaries	12,965	10,445
	Pension costs	141	-

The average number of employees during the year was 1 (2021:1). No employee received employment benefits over £60,000 (2021: £nil).

Key management personnel are considered to be the members of the Management Committee. During the year no remuneration was received by key management personnel (2021: £nil).

Any expenses reimbursed to members of the Management Committee were in their capacity as agents of the charity and not in their capacity as trustees (2021: £nil).

6 Conversion to Charitable Incorporated Organisation

On 31 July 2021 the net assets of the former charity, registered number 280537, were transferred to the new Charitable Incorporated Organisation ('CIO'), registered number 1193445. The components of the Statement of Financial Activities split between each charity is shown below, along with the value of net assets at the transfer date.

	Unincorporated charity to 31 July £	CIO £	Combined total £
Total income	27,040	68,590	95,630
Total expenditure	(21,638)	(40,826)	(62,464)
Net income and net movement in funds	5,402	27,764	33,166
Net assets represented by unrestricted funds at transfer date	123,854		

ASSOCIATION OF BREASTFEEDING MOTHERS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

7 Tangible fixed assets

Fixtures,
fittings &
equipment

£

Cost

At 1 April 2021 and 31 March 2022

3,188

Depreciation

At 1 April 2021

1,729

Charge for the year

820

At 31 March 2022

2,549

Net book value

At 31 March 2022

639

At 31 March 2021

1,459

8 Debtors: amounts falling due within one year

2022

2021

£

£

Trade debtors

9,540

-

Prepayments and accrued income

6,800

7,624

16,340

7,624

9 Creditors: amounts falling due within one year

2022

2021

£

£

Accruals and deferred income

2,990

4,030

Other creditors

47

1,679

3,037

5,709

Deferred income relates to training income received in advance of the course starting and amounted to £1,190 (2021: £1,679).

10 Related parties

There have been no related party transactions in the year (2021: £nil).