

**LOWESTOFT AND WAVENEY BREASTFEEDING SUPPORT
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2024**

LOWESTOFT AND WAVENEY BREASTFEEDING SUPPORT

LEGAL AND ADMINISTRATIVE INFORMATION

| | | |
|----------------------|--|--------------------------|
| Trustees | Ms S J Sale | |
| | Ms V F Crane | |
| | Ms E J Cole | |
| | Mrs V L Bellward | |
| | Mrs E M L Fleischer | |
| | Mrs H V Barker | |
| | Ms J M Percy | (Appointed 17 June 2024) |
| | Ms T E Slater | (Appointed 27 June 2024) |
| Charity number | 1197208 | |
| Principal address | 4 Swallowfields Carlton Colville Lowestoft NR33 8TP | |
| Independent examiner | Frances Kay ACCA Farnell Clarke Limited Evolution House, Iceni Court Delft Way Norwich Norfolk NR6 6BB | |

LOWESTOFT AND WAVENEY BREASTFEEDING SUPPORT

CONTENTS

| | Page |
|-----------------------------------|-------------|
| Trustees' report | 1 - 2 |
| Independent examiner's report | 3 |
| Statement of financial activities | 4 |
| Statement of financial position | 5 |
| Notes to the financial statements | 6 - 13 |



Trustees annual report 2023-2024

The Trustees are pleased to present their annual report and the financial statements of the charity for the financial period 6th April 2023 to 5th April 2024.

Structure, Governance and Management

Lowestoft and Waveney Breastfeeding Support is a Charitable Incorporated Organisation (CIO) whose only voting members are its Trustees. The Charity Registered with the Charity Commission on 21 December 2022. Trustees are recruited and trained by the existing Trustees and no other person or organisation has the authority to appoint Trustees to the board. Trustees meet not less than twice per year in practice usually meeting every 3-4 months, to review the financial and operation state of the charity, and to set the strategic direction of the charity.

Objectives and activities

The objects of the charity are:

- for the public benefit, the advancement of health and those families who wish to breastfeed/chestfeed or provide breastmilk to their babies in Norfolk and Suffolk. In particular (but not exclusively) by supporting both the emotional and practical needs of these families by provision of support cafes where families can access trained breastfeeding support via peer supporters, Breastfeeding Counsellors and/or International Board Lactation Consultants (IBCLC), and by the provision of IBCLC home visits for families with complex breastfeeding concerns or who are unable to access a breastfeeding cafe.
- For the public benefit, the advancement of education, including in particular (but not exclusively) by provision of training to volunteers and health care practitioners, to expand their skills and knowledge in supporting successful breastfeeding.

Lowestoft and Waveney Breastfeeding support was set up as a charity in response to a lack of breastfeeding support for families across the Waveney area of Norfolk and Suffolk. It developed from a community group of the same name, which was set up in January 2020 to enable families to access high level breastfeeding support via facebook support and in a face to face group. Following Covid and the success of our online offering alongside one to one service, initially online then face to face inline with local covid regulations. These one to one sessions were run by highly qualified volunteers who both qualified as International Board Certified Lactation Consultants in December 2020 and June 2021. Following this success and the move to having access to two International Board Certified Lactation Consultants (IBCLC), Kaya Thorpe, founder and chair suggested the expansion to offering the home visit service for families in need of support with complex infant feeding support. Inline with this option more groups were launched to cover more parts of the area.

The Trustees confirm that they have referred to the Charity Commissions' guidance on Public Benefit when reviewing the charity's aims and objectives and in planning further activities.

Achievements and Performance

This period saw the move from self employed International Board Certified Lactation Consultants to the charity holding an employed model with 3 part time staff members – Chief Executive Officer on 8 hours per week, Clinical Director and Wellbeing Manager on 6 hours per week.

This meant a significant change in the funding model of the charity with a 4 year grant from National Lottery Reaching Communities. The charity again administered the Suffolk Household Support Fund for January 2024, administering £10,000 across the area to families in need. Six breastfeeding cafes were sustained across the year with venue changes across Norfolk. The development of the charity focused heavily on the infrastructure and model needed to sustain the employment model. The volunteer education strand was sustained and remained successful across the UK including a contract for the Camden Baby Feeding Team. Volunteer levels have been sustained which is a significant achievement due to the decrease in parents actively volunteering across the area.

Future Plans

Along with the continuation of the breastfeeding cafes, breast pump hire and IBCLC service the charity is looking to increase the number of paid hours available for their Chief Executive Officer. There is consideration in moving towards offering Healthcare practitioner education and the development of antenatal education for families across the area. The development of small pop in groups within our outlying areas is under consideration to make the best use of resources available across the area. We are looking at the development of further relationships within both the Norfolk and Suffolk areas to ensure we are in the right place to support our area to make positive changes for the families we support.

Financial Review

This year our biggest success came with the input of the National Lottery Reaching Communities 4 year grant achieved in May 2023. We also received £10,000 for the development of our Babywearing Service and Perinatal Mental Health service under the National Lottery Awards for All scheme.

The trustees declare that they have approved the Trustees Report completed above.

Signed on behalf of the trustees

Elizabeth Fleischer
Chair

Approved by the Trustees on 05/02/2025

LOWESTOFT AND WAVENEY BREASTFEEDING SUPPORT

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF LOWESTOFT AND WAVENEY BREASTFEEDING SUPPORT

I report to the trustees on my examination of the financial statements of Lowestoft and Waveney Breastfeeding Support (the charity) for the year ended 5 April 2024.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

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

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.

The charity did not have an independent examination for the prior year, despite meeting the criteria requiring one. As a result, no independent examiner's report was issued for that period. My examination of the financial statements has been limited to the current year's records and transactions and does not extend to verifying the accuracy of the comparative figures presented in these accounts.

Frances Kay ACCA

Farnell Clarke Limited
Evolution House, Iceni Court
Delft Way
Norwich
Norfolk
NR6 6BB
Dated: 05/02/2025

LOWESTOFT AND WAVENEY BREASTFEEDING SUPPORT

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 5 APRIL 2024

| | | Unrestricted funds | Restricted funds | Total | Unrestricted funds as restated | Restricted funds as restated | Total as restated |
|---|-------|-----------------------|---------------------|---------------|--------------------------------------|------------------------------------|----------------------|
| | Notes | 2024 £ | 2024 £ | 2024 £ | 2023 £ | 2023 £ | 2023 £ |
| Income from: | | | | | | | |
| Donations and legacies | 2 | 2,440 | 47,687 | 50,127 | 12,754 | 46,327 | 59,081 |
| Charitable activities | 3 | 310 | - | 310 | 1,039 | - | 1,039 |
| Total income | | <u>2,750</u> | <u>47,687</u> | <u>50,437</u> | <u>13,793</u> | <u>46,327</u> | <u>60,120</u> |
| Expenditure on: | | | | | | | |
| Raising funds | 4 | 970 | - | 970 | 925 | - | 925 |
| Charitable activities | 5 | 5,332 | 32,340 | 37,672 | 6,920 | 44,704 | 51,624 |
| Total expenditure | | <u>6,302</u> | <u>32,340</u> | <u>38,642</u> | <u>7,845</u> | <u>44,704</u> | <u>52,549</u> |
| Net income/(expenditure) and movement in funds | | (3,552) | 15,347 | 11,795 | 5,948 | 1,623 | 7,571 |
| Reconciliation of funds: | | | | | | | |
| Fund balances at 6 April 2023 | | 14,296 | 1,623 | 15,919 | 8,348 | - | 8,348 |
| Fund balances at 5 April 2024 | | <u>10,744</u> | <u>16,970</u> | <u>27,714</u> | <u>14,296</u> | <u>1,623</u> | <u>15,919</u> |

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

LOWESTOFT AND WAVENEY BREASTFEEDING SUPPORT

STATEMENT OF FINANCIAL POSITION

AS AT 5 APRIL 2024

| | | 2024 | | 2023 as restated | |
|---|-------|---------------|---------------|---------------------|---------------|
| | Notes | £ | £ | £ | £ |
| Fixed assets | | | | | |
| Tangible assets | 11 | | 804 | | 823 |
| Current assets | | | | | |
| Debtors | 12 | 392 | | - | |
| Cash at bank and in hand | | 28,679 | | 15,096 | |
| | | <u>29,071</u> | | <u>15,096</u> | |
| Creditors: amounts falling due within one year | 13 | (2,161) | | - | |
| | | <u></u> | | <u></u> | |
| Net current assets | | | 26,910 | | 15,096 |
| Total assets less current liabilities | | | <u>27,714</u> | | <u>15,919</u> |
| The funds of the charity | | | | | |
| Restricted income funds | 14 | | 16,970 | | 1,623 |
| Unrestricted funds | 15 | | 10,744 | | 14,296 |
| | | | <u>27,714</u> | | <u>15,919</u> |

The financial statements were approved by the trustees on 05/02/2025

Mrs E M L Fleischer
Chair

LOWESTOFT AND WAVENEY BREASTFEEDING SUPPORT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 5 APRIL 2024

1 Accounting policies

Charity information

Lowestoft and Waveney Breastfeeding Support is a Charitable Incorporated Organisation.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

LOWESTOFT AND WAVENEY BREASTFEEDING SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2024

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

| | |
|-------------------------|-------------------|
| Breastfeeding equipment | 33% straight line |
| Computer equipment | 33% straight line |

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

2 Income from donations and legacies

| | Unrestricted funds | Restricted funds | Total | Unrestricted funds as restated | Restricted funds as restated | Total as restated |
|---------------------|-----------------------|---------------------|---------------|--------------------------------------|------------------------------------|----------------------|
| | 2024 | 2024 | 2024 | 2023 | 2023 | 2023 |
| | £ | £ | £ | £ | £ | £ |
| Donations and gifts | 2,440 | - | 2,440 | 11,203 | - | 11,203 |
| Grants | - | 47,687 | 47,687 | 1,551 | 46,327 | 47,878 |
| | <u>2,440</u> | <u>47,687</u> | <u>50,127</u> | <u>12,754</u> | <u>46,327</u> | <u>59,081</u> |

LOWESTOFT AND WAVENEY BREASTFEEDING SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2024

3 Income from charitable activities

| | Unrestricted funds 2024 £ | Unrestricted funds 2023 £ |
|----------------|------------------------------------|------------------------------------|
| Equipment hire | 310 | 1,039 |

4 Expenditure on raising funds

| | Unrestricted funds 2024 £ | Unrestricted funds as restated 2023 £ |
|----------------------------------|------------------------------------|---|
| Fundraising and publicity | | |
| Advertising | 138 | 389 |
| Other fundraising costs | 832 | 536 |
| | 970 | 925 |

LOWESTOFT AND WAVENEY BREASTFEEDING SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 5 APRIL 2024

5 Expenditure on charitable activities

| | 2024 | 2023 as restated |
|---|---------------|------------------|
| | £ | £ |
| Direct costs | | |
| Staff costs | 10,658 | - |
| Depreciation and impairment | 628 | 411 |
| Breastfeeding support materials | 2,858 | 10,804 |
| Cost of living support payments | 9,975 | 5,046 |
| Home visit support costs | 9,164 | 29,929 |
| Insurance | 378 | 97 |
| Clothing costs | 119 | 486 |
| Training costs | 1,430 | 4,669 |
| Telephone and internet | 618 | - |
| Sundry expenses | 50 | 182 |
| | <u>35,878</u> | <u>51,624</u> |
| Share of support and governance costs (see note 6) | | |
| Governance | 1,794 | - |
| | <u>37,672</u> | <u>51,624</u> |
| Analysis by fund | | |
| Unrestricted funds | 5,332 | 6,920 |
| Restricted funds | 32,340 | 44,704 |
| | <u>37,672</u> | <u>51,624</u> |

6 Support costs allocated to activities

| | 2024 | 2023 |
|----------------------------|--------------|----------|
| | £ | £ |
| Audit and accountancy fees | <u>1,794</u> | <u>-</u> |

7 Net movement in funds

| | 2024 | 2023 |
|--|------------|------------|
| | £ | £ |
| The net movement in funds is stated after charging/(crediting): | | |
| Fees payable for the independent examination of the charity's financial statements | 1,440 | - |
| Depreciation of owned tangible fixed assets | <u>628</u> | <u>411</u> |

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year, but one trustee was reimbursed a total of £575 for training costs (2023 - no remuneration or benefits).

LOWESTOFT AND WAVENEY BREASTFEEDING SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 5 APRIL 2024

9 Employees

The average monthly number of employees during the year was:

| | 2024 Number | 2023 Number |
|-------------------------|-------------------|-------------------|
| | 3 | - |
| | <u> </u> | <u> </u> |
| Employment costs | 2024 | 2023 |
| | £ | £ |
| Wages and salaries | 10,643 | - |
| Other pension costs | 15 | - |
| | <u> </u> | <u> </u> |
| | 10,658 | - |
| | <u> </u> | <u> </u> |

There were no employees whose annual remuneration was more than £60,000.

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

11 Tangible fixed assets

| | Breastfeeding equipment £ | Computer equipment £ | Total £ |
|------------------------------------|---------------------------------|----------------------------|-------------------|
| Cost | | | |
| At 6 April 2023 | 1,578 | - | 1,578 |
| Additions | 102 | 507 | 609 |
| | <u> </u> | <u> </u> | <u> </u> |
| At 5 April 2024 | 1,680 | 507 | 2,187 |
| | <u> </u> | <u> </u> | <u> </u> |
| Depreciation and impairment | | | |
| At 6 April 2023 | 755 | - | 755 |
| Depreciation charged in the year | 529 | 99 | 628 |
| | <u> </u> | <u> </u> | <u> </u> |
| At 5 April 2024 | 1,284 | 99 | 1,383 |
| | <u> </u> | <u> </u> | <u> </u> |
| Carrying amount | | | |
| At 5 April 2024 | 396 | 408 | 804 |
| | <u> </u> | <u> </u> | <u> </u> |
| At 5 April 2023 | 823 | - | 823 |
| | <u> </u> | <u> </u> | <u> </u> |

12 Debtors

| | 2024 £ | 2023 £ |
|---|-------------------|-------------------|
| Amounts falling due within one year: | | |
| Other debtors | 392 | - |
| | <u> </u> | <u> </u> |

LOWESTOFT AND WAVENEY BREASTFEEDING SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2024

13 Creditors: amounts falling due within one year

| | 2024 £ | 2023 £ |
|------------------------------------|--------------|-----------|
| Other taxation and social security | 721 | - |
| Accruals and deferred income | 1,440 | - |
| | <u>2,161</u> | <u>-</u> |

14 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

| | At 6 April 2023 as restated £ | Incoming resources £ | Resources expended £ | At 5 April 2024 £ |
|-------------------------------------|-------------------------------------|----------------------------|----------------------------|----------------------|
| Household Support Fund | 1,623 | 10,000 | (9,975) | 1,648 |
| Martineau Care Fund | - | 1,247 | (1,247) | - |
| Hearts Milk Hub Project | - | 5,000 | - | 5,000 |
| Shelroy Charitable Trust | - | 170 | (170) | - |
| Suffolk Women and Girls | - | 1,000 | - | 1,000 |
| The National Lottery Community Fund | - | 30,270 | (20,948) | 9,322 |
| | <u>1,623</u> | <u>47,687</u> | <u>(32,340)</u> | <u>16,970</u> |

Structure of restricted funds

Household Support Fund - This grant was awarded to assist local households in financial need with utility bill support and shopping vouchers.

Martineau Care Fund - This grant was awarded to purchase breast pumps and supplemental nursing systems.

Hearts Milk Hub Project - This grant was awarded to start a donor milk bank collaboration with Hearts Milk Bank. The project will aim to provide milk for families who have babies that are unwell or premature.

Suffolk Women and Girls - This grant was awarded to assist in IBCLC home visits, as well providing equipment and

The National Lottery Community Fund - These consist of multiple grants which are awarded to support salaries, mileage and IBCLC home visits.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 5 APRIL 2024

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

16 Analysis of net assets between funds

17 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

LOWESTOFT AND WAVENEY BREASTFEEDING SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2024

18 Prior period adjustments

In preparing the financial statements for the year ended 5th April 2024, it was identified that income and expenditure from a bank account was omitted from the financial statements for the period ended 5th April 2023. Consequently, the prior year's income and expenditure has been restated, to reflect the real world balances at 5th April 2023.

The impact of this on the Statement of Financial Position at 5th April 2023 is that cash at bank and in hand has decreased by £252, with unrestricted funds of the charity decreasing by £252. The impact on the Statement of Financial Activities for the period ended 5th April 2023 is to increase income from donations and legacies by £919, increase expenditure on raising funds by £8 and increase expenditure on charitable activities by £1,163.

In preparing the financial statements for the year ended 5th April 2024, it was also identified that grants received, along with relevant expenditure, had not been classified correctly in the financial statements for the period ended 5th April 2023. Consequently, the prior year's restricted and unrestricted funds have been restated, to reflect restrictions placed on the funds by each provider of the grant.

The impact of this on the Statement of Financial Position at 5th April 2023 is that the restricted funds of the charity has increased by £1,623, with unrestricted funds of the charity decreasing by the same amount. The impact on the Statement of Financial Activities for the period ended 5th April 2023 is to reallocate £46,327 from unrestricted to restricted donations and legacies, and to reallocate £44,704 from unrestricted to restricted expenditure on charitable activities. This adjustment does not impact the overall surplus as previously reported for the period ended 5th April 2023.