

**LOWESTOFT AND WAVENEY BREASTFEEDING SUPPORT  
TRUSTEES' REPORT AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 5 APRIL 2025**



## **Lowestoft and Waveney Breastfeeding Support Contents**

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# **Lowestoft and Waveney Breastfeeding Support Trustees' Report For The Year Ended 5 April 2025**

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The trustees present their report and the financial statements for the year ended 5 April 2025.

## **Objectives and Activities**

### **Aims and Objectives**

#### **Structure, Governance and Management**

Lowestoft and Waveney Breastfeeding Support is a Charitable Incorporated Organisation (CIO). The charity was registered with the Charity Commission on 21 December 2022. The charity's only voting members are its Trustees. Trustees are recruited and appointed by the existing Board of Trustees, and no external individual or organisation has the authority to appoint Trustees. Trustees receive appropriate induction and ongoing support to enable them to fulfil their responsibilities effectively.

During the year, governance was strengthened through the appointment of new Trustees, including a Treasurer with a professional background in finance and payroll, and a Trustee with responsibility for compliance and governance. Further skills needs, including HR expertise, have been identified and will be addressed as the charity develops.

Trustees meet at least twice per year, and in practice usually meet every three to four months, to review the financial and operational position of the charity and to set and review its strategic direction.

### **Public Benefit**

The objects of the charity are:

- For the public benefit, the advancement of health for families who wish to breastfeed, chestfeed, or provide breastmilk to their babies in Norfolk and Suffolk. This is achieved in particular (but not exclusively) through the provision of breastfeeding support cafés, offering emotional and practical support from trained peer supporters, Breastfeeding Counsellors and/or International Board Certified Lactation Consultants (IBCLCs). The charity also provides IBCLC home visits for families with complex breastfeeding concerns or for those unable to access a breastfeeding café.
- For the public benefit, the advancement of education, including in particular (but not exclusively) the provision of training to volunteers and healthcare practitioners to expand skills and knowledge in supporting successful breastfeeding.

The Trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the charity's aims and objectives and in planning its activities.

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

## **Achievements and Performance**

### **Main Achievements**

During this reporting period, the charity marked five years of delivering breastfeeding support to families across the Waveney area. This milestone was celebrated in February 2025 with an event for families and volunteers to recognise the impact of the charity's work and the commitment of its volunteers. The anniversary celebrations included a month-long "Move for LWBS" challenge and a sponsored toddle, raising just over £450 for the charity. As part of the event, volunteers were presented with service awards recognising their years of contribution. The Trustees intend to continue this annual recognition in future years in response to the positive feedback received.

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**Lowestoft and Waveney Breastfeeding Support  
Trustees' Report (continued)  
For The Year Ended 5 April 2025**

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## **Main Achievements - continued**

The IBCLC team continue to deliver the home visit service. Access to this service has become more evenly split between Norfolk and Suffolk, having previously been accessed considerably more by Suffolk families. The charity runs five weekly cafes, a sixth group has changed to a monthly drop-in whilst other drop-in services have been added including running alongside Baby Basics at Bungay Community Support, working with Norfolk Home-Start to deliver sessions in their Baby Peep Group and a Neurodiverse Parent Group.

The charity was awarded an Apollo Grant to improve breastfeeding education for healthcare professionals and those entering healthcare roles across Norfolk and Suffolk. This funding enabled the development by the IBCLC team of a comprehensive online training programme, launched in September 2024, which was well received across the area.

LWBS delivered the Suffolk Household Support Fund for the third time, distributing £10,000 in hardship funding to families in need, alongside an additional £4,000 in fuel support. The charity was selected as one of the beneficiary organisations of the Lowestoft Christmas Day Swim. The charity also hosted the most easterly Big Latch On, an international event celebrating breastfeeding and bringing families together in a shared global initiative.

The babywearing service continued to develop during the year, delivering pop-up sessions at local baby groups. The charity also attended the Association of Breastfeeding Mothers Conference as an exhibitor, raising awareness of services and strengthening sector connections.

## **Future Plans**

The charity plans to continue delivering breastfeeding cafés, IBCLC home visits, babywearing support, and volunteer and professional education. The Trustees have agreed to work towards achieving the Community Action Suffolk Plus Award and the SAFER Safeguarding Award, to strengthen governance, safeguarding practice, and quality assurance. The Trustees are also exploring whether the charity meets the criteria to work towards the Parent and Toddler Group Quality Award, recognising this as a potential next step in embedding high-quality, consistent provision within the community. The operational work to progress these awards is being led by the Chief Executive Officer, under the oversight of the Trustees. The charity is working towards offering antenatal education and fully funding the CEO role. The charity will continue to build partnerships across Norfolk and Suffolk to ensure services remain accessible, responsive, and aligned with local need.

## **Financial Review**

### **Financial Position**

2023-2024 tax year saw us bring in an income of £50,437.00. The vast majority of our income comes from grants (£47,687.00) with donations remaining a key part of our income (£2,750). There has been an increase in demand on the charity with a bigger pool of volunteers alongside more groups meaning we have seen an increase in the need for the IBCLC service. The Trustees are focusing on building our grant potential and income to enable us to continue to offer this higher level of activity and our impact to be sustainable in the long term. Our reserves policy is low to hold £1,000 as our community groups run at an extremely low cost to the charity and this would enable us to offer those without the IBCLC home visit service. We will aim to hold 6-9 months of average expenditure in the longer term which we aim to meet in approximately the next 1-2 years.

**Lowestoft and Waveney Breastfeeding Support  
Trustees' Report (continued)  
For The Year Ended 5 April 2025**

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**Reference and Administrative Details**

**Trustees**

Mrs J M Percy - Treasurer (appointed 17/06/2024)  
Ms T E Slater (appointed 27/06/2024)  
Ms S J Sale  
Ms V F Crane  
Ms E J Cole  
Ms V L Bellward  
Ms E M Fleischer  
Ms H V Barker

**Charity Number**

1197208

**Principal Address**

4 Swallowfields  
Carlton Colville  
Lowestoft  
Suffolk  
NR33 8TP

**Independent Examiner**

J van Dijk  
Van Dijk Accountants  
11 Trinity Street  
Bungay  
Suffolk  
NR35 1EH

**Lowestoft and Waveney Breastfeeding Support  
Trustees' Report (continued)  
For The Year Ended 5 April 2025**

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The trustees' report was approved by the board of trustees and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'E M Fleischer', written in a cursive style.

Ms E M Fleischer

Trustee  
02/01/2026

**Lowestoft and Waveney Breastfeeding Support**  
**Independent Examiner's Report to the Trustees of Lowestoft and Waveney Breastfeeding**  
**Support**  
**For The Year Ended 5 April 2025**

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I report to the trustees on my examination of the accounts of Lowestoft and Waveney Breastfeeding Support (the Trust) for the year ended 5 April 2025.

**Responsibilities and Basis of Report**

As the charity trustees of the Trust 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 Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed 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 Trust 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 contents 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.

J van Dijk  
12/12/2025  
11 Trinity Street  
Bungay  
Suffolk  
NR35 1EH

**Lowestoft and Waveney Breastfeeding Support  
Statement of Financial Activities  
For The Year Ended 5 April 2025**

				<b>2025</b>	<b>2024</b>
		<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total funds</b>	<b>Total funds</b>
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>INCOME AND ENDOWMENTS FROM:</b>					
Donations and legacies	<b>3</b>	3,205	58,953	62,158	50,127
Charitable activities:					
Charitable activities		220	-	220	310
		<u>3,425</u>	<u>58,953</u>	<u>62,378</u>	<u>50,437</u>
<b>EXPENDITURE ON:</b>					
Raising funds	<b>5</b>	-	(696)	(696)	(970)
Charitable activities:	<b>5</b>				
Charitable activities		(7,912)	(53,208)	(61,120)	(37,672)
		<u>(7,912)</u>	<u>(53,904)</u>	<u>(61,816)</u>	<u>(38,642)</u>
<b>NET INCOME</b>		<u>(4,487)</u>	<u>5,049</u>	<u>562</u>	<u>11,795</u>
<b>NET MOVEMENT IN FUNDS</b>		<u>(4,487)</u>	<u>5,049</u>	<u>562</u>	<u>11,795</u>
<b>RECONCILIATION OF FUNDS:</b>					
Total funds brought forward		10,744	16,970	27,714	15,919
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>14</b>	<u><u>6,257</u></u>	<u><u>22,019</u></u>	<u><u>28,276</u></u>	<u><u>27,714</u></u>

The notes on pages 9 to 14 form part of these financial statements.



**Lowestoft and Waveney Breastfeeding Support  
Comparative Statement of Financial Activities  
For The Year Ended 5 April 2025**

		<b>2024</b>
		<b>Total</b>
		<b>funds</b>
		<b>£</b>
	<b>Notes</b>	<b>£</b>
		<b>£</b>
<b>INCOME AND ENDOWMENTS FROM:</b>		
Donations and legacies	<b>3</b>	50,127
Charitable activities:		
Charitable activities		310
		47,687
		2,440
		50,437
<b>EXPENDITURE ON:</b>		
Raising funds	<b>5</b>	(970)
Charitable activities:	<b>5</b>	
Charitable activities		(37,672)
		(32,341)
		(5,331)
		(6,302)
		(3,552)
<b>NET INCOME</b>		11,795
		15,347
<b>NET MOVEMENT IN FUNDS</b>		11,795
		(3,552)
<b>RECONCILIATION OF FUNDS:</b>		
Total funds brought forward		15,919
		1,623
		14,296
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>14</b>	27,714

The notes on pages 9 to 14 form part of these financial statements.

**Lowestoft and Waveney Breastfeeding Support**  
**Statement of Financial Position**  
**As At 5 April 2025**

				<b>2025</b>	<b>2024</b>
		<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total funds</b>	<b>Total funds</b>
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>FIXED ASSETS</b>					
Tangible Assets	<b>10</b>	5,526	-	5,526	804
		5,526	-	5,526	804
<b>CURRENT ASSETS</b>					
Debtors	<b>11</b>	-	247	247	392
Cash at bank and in hand		1,691	23,037	24,728	28,679
		1,691	23,284	24,975	29,071
<b>Creditors: Amounts Falling Due Within One Year</b>	<b>12</b>	(960)	(1,265)	(2,225)	(2,161)
<b>NET CURRENT ASSETS (LIABILITIES)</b>		731	22,019	22,750	26,910
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		6,257	22,019	28,276	27,714
<b>NET ASSETS</b>		6,257	22,019	28,276	27,714
<b>FUNDS OF THE CHARITY</b>					
Restricted Funds				22,019	16,970
Unrestricted Funds				6,257	10,744
<b>TOTAL FUNDS</b>	<b>14</b>			28,276	27,714

On behalf of the board



Ms E M Fleischer

Trustee  
02/01/2026

The notes on pages 9 to 14 form part of these financial statements.

**Lowestoft and Waveney Breastfeeding Support**  
**Notes to the Financial Statements**  
**For The Year Ended 5 April 2025**

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## **1. General Information**

Lowestoft and Waveney Breastfeeding Support is a charitable incorporated organisation registered with the Charity Commission, registered charity number 1197208. The principal address is 4 Swallowfields, Carlton Colville, Lowestoft, Suffolk, NR33 8TP.

## **2. Accounting Policies**

### **2.1. Basis of Preparation of Financial Statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "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)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities Act 2011.

The charity is a Public Benefit Entity as defined by FRS 102.

### **2.2. Incoming Resources**

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.

### **2.3. Resources Expended**

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.

### **2.4. Tangible Fixed Assets and Depreciation**

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

Fixtures & Fittings	15% reducing balance
Computer Equipment	15% reducing balance

**Lowestoft and Waveney Breastfeeding Support**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 5 April 2025**

**2.5. Cash and Cash Equivalents**

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

**3. Income from Donations and Legacies**

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>2025 Total funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Donations and gifts	3,205	-	3,205
Grants	-	58,953	58,953
	<u>3,205</u>	<u>58,953</u>	<u>62,158</u>
			<b>2024</b>
	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Donations and gifts	2,440	-	2,440
Grants	-	47,687	47,687
	<u>2,440</u>	<u>47,687</u>	<u>50,127</u>

**4. Net Income/(Expenditure)**

The net income is stated after charging/(crediting):

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Depreciation of tangible fixed assets - owned	<u>578</u>	<u>628</u>

**5. Analysis of Expenditure**

		<b>2025</b>
	<b>Activities undertaken directly</b>	<b>Support costs (see note 6)</b>
	<b>£</b>	<b>£</b>
Raising funds	696	-
Charitable activities	54,194	6,926
	<u>54,890</u>	<u>6,926</u>
		<u>61,816</u>

**Lowestoft and Waveney Breastfeeding Support**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 5 April 2025**

	<b>2024</b>		
	<b>Activities undertaken directly</b>	<b>Support costs</b> (see note 6)	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Raising funds	970	-	970
Charitable activities	35,878	1,794	37,672
	<u>36,848</u>	<u>1,794</u>	<u>38,642</u>

**6. Support Costs**

	<b>2025</b>
	<b>Charitable activities</b>
	<b>£</b>
General administration	<u>6,926</u>

	<b>2024</b>
	<b>Charitable activities</b>
	<b>£</b>
General administration	<u>1,794</u>

**7. Independent Examiner's Remuneration**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Independent examination of the financial statements	960	1,400
Other assurance services	-	-
Tax advisory services	-	-
Other financial services	-	-
	<u>960</u>	<u>1,400</u>

**8. Staff Costs**

Staff costs were as follows:

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Wages and salaries	<u>28,298</u>	<u>10,658</u>

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

**Lowestoft and Waveney Breastfeeding Support**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 5 April 2025**

**9. Average Number of Employees**

Average number of employees during the year was: 3 (2024: 3)

**10. Tangible Assets**

	<b>Fixtures &amp; Fittings</b>	<b>Computer Equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>			
As at 6 April 2024	1,680	507	2,187
Additions	5,300	-	5,300
As at 5 April 2025	6,980	507	7,487
<b>Depreciation</b>			
As at 6 April 2024	1,284	99	1,383
Provided during the period	517	61	578
As at 5 April 2025	1,801	160	1,961
<b>Net Book Value</b>			
As at 5 April 2025	5,179	347	5,526
As at 6 April 2024	396	408	804

**11. Debtors**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Due within one year</b>		
Other debtors	247	392

**12. Creditors: Amounts Falling Due Within One Year**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Taxation and social security	1,131	721
Accruals and deferred income	1,094	1,440
	2,225	2,161

**Lowestoft and Waveney Breastfeeding Support**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 5 April 2025**

**13. Deferred Income**

Deferred income movements in the year were as follows:

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Balance at the start of the period	-	-
Income deferred in the current period	135	-
Balance at the end of the period	<u>135</u>	<u>-</u>

**14. Movement in Funds**

	<b>As at 6 April 2024</b>	<b>Income</b>	<b>Expenditure</b>	<b>As at 5 April 2025</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>				
General:				
General unrestricted fund	10,744	3,425	(7,912)	6,257
<b>Restricted funds</b>				
General restricted fund	16,970	58,953	(53,904)	22,019
<b>Total funds</b>	<u>27,714</u>	<u>62,378</u>	<u>(61,816)</u>	<u>28,276</u>

  

	<b>As at 6 April 2023</b>	<b>Income</b>	<b>Expenditure</b>	<b>As at 5 April 2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>				
General:				
General unrestricted fund	14,296	2,750	(6,302)	10,744
<b>Restricted funds</b>				
General restricted fund	1,623	47,687	(32,340)	16,970
<b>Total funds</b>	<u>15,919</u>	<u>50,437</u>	<u>(38,642)</u>	<u>27,714</u>

**15. Transactions with Trustees**

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current or previous year.

No trustee expenses have been incurred.

**Lowestoft and Waveney Breastfeeding Support**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 5 April 2025**

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**16. Related Party Disclosures**

There were no disclosable related party transactions during the year (2024 - none).



**Lowestoft and Waveney Breastfeeding Support**  
**Detailed Statement of Financial Activities**  
**For The Year Ended 5 April 2025**

	<b>2025</b>	<b>2024</b>
	<b>Total</b>	<b>Total</b>
	<b>funds</b>	<b>funds</b>
	<b>£</b>	<b>£</b>
<b>INCOME AND ENDOWMENTS FROM:</b>		
<b>Donations and legacies</b>		
Donations and gifts	3,205	2,440
Grants	58,953	47,687
	<u>62,158</u>	<u>50,127</u>
<b>Charitable Activities:</b>		
<b>Charitable activities</b>		
Income from charitable activities	220	310
	<u>220</u>	<u>310</u>
	<u>62,378</u>	<u>50,437</u>
<b>EXPENDITURE ON:</b>		
<b>Raising funds</b>		
Other fundraising costs	-	(832)
Advertising, marketing, direct mail and publicity	(696)	(138)
	<u>(696)</u>	<u>(970)</u>
<b>Charitable Activities:</b>		
<b>Charitable activities</b>		
Breastfeeding support materials	(1,109)	(2,857)
Cost of Living Support Payments	(13,865)	(9,975)
Home Visit Support Costs	(3,362)	(9,164)
Charity Insurance	(134)	(379)
Clothing	(340)	(119)
Training Costs	(2,181)	(1,430)
Telephone and Internet	(533)	(618)
Sundry expense	(3,794)	(50)
Staff Costs	(28,298)	(10,658)
Depreciation	(578)	(628)
Independent examiner's fees	(960)	(1,400)
Bookkeeping fees	(966)	(394)
Charitable donations	(5,000)	-
	<u>(61,120)</u>	<u>(37,672)</u>
	<u>(61,816)</u>	<u>(38,642)</u>
<b>NET INCOME</b>	<u>562</u>	<u>11,795</u>