



La Leche League GB
mother-to-mother support for breastfeeding

LA LECHE LEAGUE GREAT BRITAIN

(A charity and company limited by guarantee
and not having share capital, registered in England)

**REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

Company Number 1566925
Charity Number 283771 (England and Wales)
SC050396 (Scotland)

LA LECHE LEAGUE GREAT BRITAIN (company number 1566925)
(A Company limited by guarantee and not having share capital)

CONTENTS	PAGES
Report of the Trustees	2-10
Independent Examiner's Report	11
Statement of Financial Activities (including Income and Expenditure account)	12
Balance Sheet	13
Notes to the Financial Statements	14-20

CHAIR'S REPORT FOR ANNUAL FINANCIAL STATEMENTS

In the last year our charity has continued to recover from the effects of the Covid-19 pandemic with more and more meetings being held in person.

The new Cost of Living crisis is affecting everyone in the UK and families are more than ever in need of the free, up-to-date and skilled support LLLGB offers - to help them breastfeed their children for as long as they choose. Breastfeeding is not only the most healthy and eco-friendly way to feed your baby, it is also a way to feed your baby free of charge.

LLLGB provides breastfeeding support and information with no cost to mothers, parents and families through our face-to-face and online meetings, website, social media, email, message, phone, and podcast. We depend on memberships and donations as our primary income source to cover the various costs involved in running a national organisation, for example our website running and maintenance costs, training our volunteers and paying for our two part-time staff members.

With fewer donations from families and general costs going up, our total profit for the year is down compared to last year. We are in a good financial position at the moment with a surplus from previous years and we are aware that we need to concentrate on increasing our income in order to continue to be sustainable long term.

We have several plans to support a wider variety of communities in the next few years. We have started multiple projects to broaden our reach, including extra training for our volunteers, creating new and improved resources, updating our website and launching our new podcast. We have many more exciting projects in the pipeline. I hope that we will succeed in maintaining step with modern needs and expectations, and reflecting and supporting fully the mothers, parents and families that we exist for.

I wish to use this opportunity to thank every single one of our volunteers, the ones who work hard to support UK families along their breastfeeding journeys, who give their time and energy to our charity because they are so passionate. Each of you is making a big positive difference!



Efrat Burman
Chair of La Leche League Great Britain Council of Directors

LA LECHE LEAGUE GREAT BRITAIN (company number 1566925)
(A Company limited by guarantee and not having share capital)

REPORT OF THE TRUSTEES

The Trustees present their report and financial statements for the year ended 31 March 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

PRINCIPAL ACTIVITY

The principal activity of the company is the provision of breastfeeding help, information and education.

LEGAL AND ADMINISTRATIVE INFORMATION

Name of company: LA LECHE LEAGUE GREAT BRITAIN

The company is incorporated under the 2006 Companies Act (No. 1566925).

La Leche League Great Britain is a registered charity (No. 283771 England and Wales, SC050396 Scotland)

DIRECTORS

The directors of the charitable company are its trustees for the purposes of charity law. The following persons have served during the year.

Efrat Burman	(appointed October 2022)
Bronwyn Davies	(appointed October 2022)
Louise Moran	(appointed October 2022)
Claire Grimstead	(appointed October 2022)
Benaifer Bhandari	(appointed October 2022, resigned June 2023)
Helen Lloyd	(resigned October 2022)
Clare Davidson	
Justine Fieth	(resigned October 2022)
Hannah Ford	(appointed May 2023)
Rachele Lowe	(appointed August 2023)
Eva Natali Williams	(resigned October 2022)
Nicola Coles-Carr	(resigned October 2022)
Kerrie-Louise Goodman	
Sarah Denniston	(resigned April 2023)
Cheryl Inwood	(resigned April 2023)
Jennifer Thompson	(appointed October 2021, resigned December 2022)

SECRETARY

Claire Patel

REGISTERED OFFICE

18 St Christophers Way, Pride Park, Derby, DE24 8JY

INDEPENDENT EXAMINER

Mrs K Seagrave FCA, Fouetté Accountancy Solutions Limited
82a Selby Lane, Keyworth, Nottingham, NG12 5AJ

BANKERS

Lloyds TSB Bank plc
Tudor Square, West Bridgford
Nottingham NG2 5JD

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH, 2023

PURPOSES AND AIMS

OUR PURPOSES

Our purposes as set out in objects of the company's Memorandum and Articles of Association are:

- to promote the physical and psychological health of mothers and children through education in the technique of breastfeeding, and
- to advance the education of the public and especially those concerned with the care of children, in the health benefits both immediate and long-term of breastfeeding.

OUR AIMS

Our aims are to help mothers to breastfeed through mother-to-mother support, encouragement, information and education, and to promote a better understanding of breastfeeding as an important element in the healthy development of the baby and the mother. Our aims fully reflect the purposes the charity was set up to further.

OUR OBJECTIVES

Our objectives for the year continued to be the provision of information and support in diverse formats to pregnant and breastfeeding mothers and their families, and the provision of specialist training to health professionals who work with breastfeeding women.

The strategies employed to achieve the charity's objectives are through:

- Training and supporting La Leche League Leaders
- Encouraging and supporting Leaders in forming local groups
- Supporting Leaders in delivering support and information to mothers and others
- Developing breastfeeding courses
- Maintaining a membership of mothers and health professionals and providing them with information and support
- Producing and purchasing publications for Leaders, members, health professionals and the general public
- Raising public awareness of breastfeeding and of La Leche League.

In shaping our objectives for the year and planning our activities, the Trustees have considered the Charity Commission's guidance on public benefit.

ENSURING OUR WORK DELIVERS OUR AIMS

We review our aims, objectives and activities on a regular basis. The main objectives for the year continued to be the provision of information and support in diverse formats to pregnant and breastfeeding mothers and their families, in addition to achieving significant cost savings and raising money in order to secure our financial future. This review looks at the success of each activity we have undertaken, and the benefits they have brought to each group. We have referred to the guidance given in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives, and in planning future activities. In particular, the Trustees consider how planned activities will contribute to the aims and activities they have set.

The strategies employed to achieve the charity's objectives are to:

- focus on meeting the needs of breastfeeding mothers and babies for information and support;
- enable families throughout the UK to access our information and services easily (e.g. with a baby in arms and older child(ren) at their knee);
- provide healthcare professionals with tools to enable them to help mothers/families effectively in their local communities.

STRUCTURE, GOVERNANCE AND MANAGEMENT

GOVERNING DOCUMENT

La Leche League Great Britain (LLLGB) is an Affiliate of La Leche League International (LLLI), a world-wide not-for-profit organisation and internationally recognised authority on breastfeeding. La Leche League GB is registered as a charity with the Charity Commission and with the OSCR and is a company limited by guarantee, registered in England, incorporated under the 2006 Companies Act, governed by its Memorandum and Articles of Association, dated 9 June 1981 and amended to allow for current governance arrangements on 23 October 2004, 22 November 2008, 12 October 2013, 25 May 2014, 12 October 2014, 10 October 2015, 16 April 2020. The members of the Company are those who have been accredited by La Leche League International as competent to offer breastfeeding information to the best of their ability in the advancement of the objectives of La Leche League Great Britain ("La Leche League Leaders") and who have paid their annual Leader fee. Non-Leader members of the Company may only become voting members if appointed to serve on the Council of Directors. There 240 Leader members at 31 March 2022 (236 Leader-members at 31 March 2021, 240 at 31 March 2020) each of whom agreed to contribute £1 in the event of the charity winding up.

APPOINTMENT OF TRUSTEES

As set out in the Articles of Association, the Chair of the Trustees is elected by the Council of Directors (the Trustee board). Each year, at the Annual General Meeting (usually held in October) attended by the members of the charitable company, one third (or the nearest number to a third) of Trustees shall retire, but shall be eligible for re-election, subject to restrictions placed on the re-election of Departmental Directors. Departmental Directors are Trustees who have been elected by the membership to take responsibility for designated areas of the company's business and who may not serve more than two three-year terms in such a position. All voting members are circulated with invitations prior to the AGM advising them of the retiring Trustees and requesting them to nominate Trustees for election at the AGM. The Trustee board has the power to co-opt other Trustees during the year, subject to such persons then standing for election at the next AGM. When considering co-opting Trustees, the board has regard to the requirement for any specialist skills needed.

TRUSTEE INDUCTION AND TRAINING

New Trustees receive an orientation pack (revised and updated as necessary) to brief them on their legal obligations under charity and company law, a copy of the Memorandum and Articles of Association, the charity's policies and procedures, the department structure and decision-making processes, the recent financial statements of the charity and the current strategic plan. Opportunities are given to new Trustees to meet key employees and other Trustees. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

ORGANISATION

The Council of Directors, which administers the charity, can have up to 13 members (the majority of whom must be appointed from amongst the Leader-members of the company). In normal times, the Council meets three times a year; in exceptional pandemic-related circumstances this is replaced with more regular and shorter online meetings, reflecting current difficulties in arranging travel and managing risk.

The Trustees manage the day-to-day operations of the charity. To facilitate effective operations, authority is delegated to staff and volunteers, within terms of delegation approved by the Trustees, for operational matters including finance, volunteer training and support, publications and training activities.

LA LECHE LEAGUE GREAT BRITAIN (company number 1566925)
(A Company limited by guarantee and not having share capital)

RISK MANAGEMENT

Risks facing the organisation are reassessed on an ongoing basis and plans put in place to mitigate them, with these plans carefully monitored and adjusted as necessary. These risks have been/are being addressed in the following ways:

Risks associated with the costs of our infrastructure: we moved a few years ago to a new database which has enabled much efficiency, particularly in the way we process memberships. In addition to annual memberships we now offer monthly memberships payable by direct debit. The new website has further increased efficiency of administration.

Risks associated with the economic links between the trading subsidiary (LLL (Books) Ltd.) and LLLGB: these risks have been mitigated by cost containment and improved trading conditions as detailed in this report.

Risks associated with the links to La Leche League International (LLLI), our parent organisation: Trustees take part in discussions about LLLI's management and details of bylaws and other revisions, considering the effects on LLLGB of decisions taken internationally, and ensuring that GB Leaders have their voices heard at the highest level. This includes having a guaranteed GB Leader seat on the LLLI Board.

Risks associated with lack of general funds from memberships and donations: some fundraising has been undertaken, including online donations and encouraging membership. The charity is increasingly working on obtaining grant funding for specific tailored projects and the provision of CPD to our volunteer Leaders, through local and national grants which can also be used to support local LLL Groups with the costs of running meetings. In times of economic pressure across Great Britain, the charity cannot place significant reliance on income from donations, so one focus is on managing costs to ensure that our committed costs are not high, and that spending decisions and plans are based on available funds not on expectation of future income.

Risks relating to compliance with laws and regulations: LLLGB needs to ensure compliance with both company law and charity law and guidance, with the risks of non-compliance being both reputational and financial. These risks are managed by ensuring the trustee body includes those with knowledge and experience of relevant regulations and supporting trustees and our Company Secretary in attending training where appropriate. We take legal and professional advice where necessary, recognising this as part of our trustee responsibility.

MAIN AREAS OF OPERATION AND HOW THEY DELIVER PUBLIC BENEFIT

Our main activities providing information and support are described below; these are undertaken to further our charitable purposes for public benefit. We deliver services to many areas of the UK, and are working to increase our outreach further, as for example with project funding in Scotland.

SUPPORT

Mother-to-mother support - We support mothers, parents, and families through LLLGB Local Groups, our telephone helpline, online helpforms, online chat facility, website and a range of social media channels.

Volunteer support - The process to become accredited as an LLL Leader may take months or years and applicants are supported throughout the process by their local Leaders and a remote supporter. Once accredited, Leaders are supported by a locally based District Co-ordinator and our Leader Department Director; there are also significant levels of informal mutual support.

INFORMATION

We share breastfeeding information through our paper publications, website, professional liaison, public relations, and trading subsidiary LLL (Books) Limited. We are also actively pursuing closer cooperation with other breastfeeding support organisations in the UK.

EDUCATION and DEVELOPMENT

Our Education and Development Department run a programme of antenatal breastfeeding courses, which in the current financial year have all been provided online under the title of "Beginning Breastfeeding". This innovative offering, provided at no charge to families, has contributed significantly to our reputation and to wide awareness of the support we offer, and 86 instances of the course ran in the financial year.

ADMINISTRATION and FINANCE

Our only paid staff are our part-time administration manager and bookkeeper. Further information on our financial position is set out in the Finance Director's report.

BREASTFEEDING SUPPORT

LLLGB supports mothers, parents and families through its local groups and Leaders, providing free in person and online meetings. Leaders also provide support on the telephone, via helpform emails that are sent to our website, text messages and on social media. Leaders also provide support on a one-to-one basis, in person or on video calls.

Public Relations and Media

LLLGB has been working to raise awareness of who we are and what we do at both a local and a GB level. We aim to increase awareness and accessibility of our GB-wide provision of breastfeeding support at our LLL groups and by Leaders in their communities. We have continued to explore and expand our social media presence as a way of reaching new and existing audiences, and of raising the profile and awareness of LLLGB in general.

LA LECHE LEAGUE GREAT BRITAIN (company number 1566925)
(A Company limited by guarantee and not having share capital)

Social Media

The social media team co-ordinates posts, memes, and information sharing via Facebook, Twitter, Instagram and YouTube. We promote the information available on our website, raise awareness of the presence of LLLGB groups across the country, and encourage membership and donations. We also aim to encourage interaction and peer support and encouragement across our channels.

Media

La Leche League GB has received numerous media enquiries in the last year asking for our response to various news stories about breastfeeding. LLL Leaders have taken part in several radio discussions on local radio and national media, and TV interviews. LLLGB has been quoted in articles on the national print media, as well as online media channels.

VOLUNTEER SUPPORT

Leader Accreditation Department (LAD)

The Leader Accreditation Department continues to work to secure the future of LLLGB by working with Leader Applicants. This year there have continued to be many changes to LLLI documents and procedures requiring us to continually update our GB documentation and keep up with the global changes.

Eleven Co-ordinators of Leader Accreditation in Great Britain (and four ACLA-at-large helping from abroad) are supporting 105 Leader Applicants (38 of them are new in this year). LLLGB accredited 15 new Leaders in the last year - some who had only ever attended LLL meetings remotely through the pandemic.

The LAD department responds to those interested in leadership via our website, sometimes leading to applications.

Internationally, LAD is involved in twice monthly meetings with the LAD council and with the LLLI Board. Sharing their views on policy changes at Board level to ensure decisions are relevant to our work here in GB. We continue to be represented at every international LAD meeting and participate in many discussions online.

Scottish Government Breastfeeding Programme for Government 2018-2023

In 2021-2023 La Leche League GB received an additional year of funding from the Scottish Government for two projects: LLL Group Development in Scotland, and Peer Support Training with Breastfeeding LENS Ltd.

Since April 2021 La Leche League groups in Scotland have continued to offer support by phone and online (one-to-one and meetings), and as of June 2021, in-person meetings. Scottish Government funding continues to be used to secure venues for face-to-face meetings. Overall meeting frequency across Scotland has increased considerably as Covid restrictions have allowed. The Beginning Breastfeeding Online course continues to be offered by Leaders in Scotland. Since April 2021 this course was led by Leaders in Scotland 23 times and has reached approximately 20 families each month.

This reporting period saw us continue our CPD for La Leche League Leaders and applicants. Scottish Government funding supported them to attend the LLLI conference online in October 2021. LLL Groups in Scotland held an in-person and online Scottish Spring Workshop in Glasgow, funded by the Scottish Government grant. The funding enabled us to choose a highly accessible venue and redeem travel and workshop expenses to volunteers. This event was held entirely online in 2020 and 2021.

The Peer Support Project with Breastfeeding LENS trains local mothers to support each other and promote breastfeeding in an area in East Lothian with low breastfeeding rates. This year they increased the number of groups meeting each week and the number of trained peer supporters. Enrichment activities for volunteer peer supporters included a talk by Prof Helen Ball from BASIS and an in-person information event.

LA LECHE LEAGUE GREAT BRITAIN (company number 1566925)
(A Company limited by guarantee and not having share capital)

Annual data show breastfeeding rates increased over the past year. Project oversight is provided by Breastfeeding LENS in cooperation with LLLGB.

With these projects LLLGB aims to contribute to the Scottish Government's objective of reducing the breastfeeding attrition rate at the 6-8 week infant review.

LLL in Scotland is also proud to continue to be a part of the Scottish Government Breastfeeding Advocacy Advisory Group. Key work this year includes:

- the development of breastfeeding education to be included in the Scottish national curriculum from nursery to secondary school education
- the development of national guidelines for breastfeeding peer support volunteers
- a national map of all breastfeeding groups by location in Scotland, and all businesses signed up to the Breastfeeding Friendly Scotland scheme
- a collaboration with Healthcare Without Harm Europe on Breastfeeding and Climate Change

INFORMATION

Publications

Breastfeeding Matters

Breastfeeding Matters, LLLGB's bi-monthly newsletter, is produced by a team of dedicated Leaders and is a terrific resource for our members who can choose to receive it in paper form or electronically. It is full of information and wonderful stories shared by mothers and families, which provide encouragement and tips for nursing parents finding themselves in similar situations.

Breastfeeding Matters articles are often referred to by our breastfeeding counsellors during our local group meetings, whether in person or online, and they can be a useful resource to promote LLLGB membership. Breastfeeding Matters is read around the world, although its circulation is especially wide across Britain, Ireland and France. Articles of particular interest are also made available on the LLLGB website, making Breastfeeding Matters' reach truly global.

Leaflets Team: Booklets & Information Sheets

LLLGB publishes over fifty different information sheets and booklets. These are for sale in the LLLGB shop as single copies and bulk pads and packs, and are popular with parents, Leaders, breastfeeding supporters and health professionals in the UK and beyond. The text of many leaflets can also be read on the LLLGB website.

Our Positioning and Attachment leaflet is available for sale in Kindle format. Also available is the popular Full Sample Set of all LLLGB published leaflets, along with a Complete Reference Set, comprising the contents of the Full Sample Set, ready filed for easy reference. Parents attending LLLGB Beginning Breastfeeding Antenatal Courses receive a pack of specially selected leaflets as part of their course. LLL Ireland purchase and sell our leaflets and LLL New Zealand continue to print many of our titles under licence.

A new Publications team was formed this year, comprising of Bronwyn Davies (Publications Director), Charlotte Allam and Ellie Moriarty (both Leaders). The Publications team are responsible for reviewing all new content, which is written either by them or other Leaders. The Publications team work closely with editorial consultants, proof readers and reviewers. Leaflet layout and graphic design services have been performed by Bronwyn Davies (leaflets coordinator).

This year our leaflet, Safer Sleep, has been updated with the latest research. We have also published a brand new leaflet, Using Donor Milk & Formula to Support Breastfeeding.

This year we have embarked upon a project to revamp and streamline our leaflet collection to reflect the expectation of modern mothers, families and supporters. A survey was conducted of the LLLGB Leaders and Leader applicants to ensure their voice was taken into account. The new set of leaflets will be rewritten and redesigned in 2023-2024.

LA LECHE LEAGUE GREAT BRITAIN (company number 1566925)

(A Company limited by guarantee and not having share capital)

Website

From 1st April 2022 to 31st March 2023, our national website (www.laleche.org.uk) had 3.95m page views from 3.03m visitors.

Our website had the most views during July 22 and January 23 and the pages with the most views are Breastfeeding At Night (212K) Sleepy Baby (174K and Alcohol and Breastfeeding (129K). Other popular pages are Too much milk and oversupply as well as our information on managing engorgement, information on thrush, how to access LLL support and Positioning and Attachment.

Keeping the breastfeeding information on our website up to date and accurate is an ongoing priority for the website team, ahead even of generating new content. We continue to monitor our use of images and language to ensure they represent the full diverse range of families we support.

Behind the scenes, we continue to develop our website-based resources for our Leaders so they can record their work securely online which also improves our internal record keeping.

LLLGB LEADER ALUMNAE

We value our alumnae and are grateful to them for the service they have provided to LLLGB and their continued support.

LLLGB Shop (LLL Books Ltd – the trading arm of LLLGB)

The LLLGB Shop (LLL Books Ltd) is a trading subsidiary wholly owned by LLLGB and financially separate from the charity. Any surplus income at the end of the financial year is donated to LLLGB. The 2022-23 tax year brought a turnover of £20,166, (2022 £ 14,275) which enables us to Gift Aid a surplus of £2,522 to LLLGB (2022 £2,796).

All our products are in line with LLL philosophy. Our customer base includes parents, breastfeeding supporters (paid and volunteer), NHS trusts and other health organisations. The Womanly Art of Breastfeeding, Sweet Sleep and Adventures in Tandem Nursing were our top selling books. Our leaflets Sample Set and Complete Reference Set both also sold well. We work closely with the LLLGB Publications team to ensure we continue to offer a wide range of printed breastfeeding leaflets and information sheets.

We keep a close eye on pricing and make adjustments, when necessary, but remain committed to offering a good deal on our products any time a customer needs to order. Unfortunately our costs for fulfilment and postage increased significantly during the year due to inflation, requiring us to review our shipping charges.

We did not attend any in-person events, apart from one local spring workshop, leading to a significant saving in costs. However we promoted the LLLGB Shop at some online events and workshops, offering items for their prize draws and discount codes.

We use a self-employed book-keeper. The remaining admin tasks are shared on a voluntary basis between the three company directors working from home. Company directors Sue Upstone, Kate Wootton-Beard and Heather Birt would like to thank Sally Harris and Suzanne Cohen for their ongoing contributions and all the Leaders who encourage people to buy from the LLLGB Shop.

RELATED PARTIES

La Leche League GB is affiliated with La Leche League International, though there is no legal ownership and the only financial link is the quarterly cost-sharing payments made under our current affiliate agreement, which sets out certain contractual commitments for both parties relating to use of the LLL name and logo, and contributions to shared central costs.

External Organisations

LLLGB is part of the Breastfeeding Alliance, a cooperative group made of representatives of breastfeeding organisations and other interested parties.

ADMINISTRATION and FINANCE

Some of the charity's main sources of income were:

Donations £14,730 (£17,890 in 2022) which includes **LLLGB Books Donation** £2,796 (£4,012 in 2021)

Grants such as the Scottish Government Funding and Awards For All applications, and, as usual, the bulk of our income is in **Subscriptions** of various forms (around £36,575 this year).

The expected **Gift Aid** claim for 2022-23 is £2067.87, down from last year's £2,883. We are planning to emphasise the importance of choosing to give us Gift Aid, which doesn't cost any extra to our donors and subscribers.

The accounts show total incoming resources for the year of £117,158 which is down from the 2022 figure of £128,669. We have experienced an increase in the outgoings: £127,923. up from £96,673 in 2022, as costs in the UK have risen substantially for everyone. We do have robust reserves and we plan to use some of them for various project that will provide further education for our volunteers and create more resources for the mothers, parents and families we support.

Donations have fallen this year, which reflects the continuing lower numbers of group meetings with potential for cash donations. In times of widespread economic difficulty, it may also be more difficult for families to spare cash for donations.

We are, as always, grateful for the support of the various local funders and for grants to groups as well as donations from individuals. We are also very grateful for those people who felt able to make a contribution to our work, large or small, and to those volunteers who have invested time and energy in obtaining grant funding to support their work.

During the year LLLGB's balance sheet included £93,695 cash held by groups. This has stayed fairly constant since last year, as we would expect with local groups unable to hire venues or share physical resources with attendees (around 1% increase). The number of groups holding funds has increased again by 1%, with the vast majority of our groups holding funds for local use.

La Leche League Great Britain will aim to maintain reserves in order to provide continuity of service provision. Unrestricted funds will be held in reserve for amounts of up to six months annual running costs to provide for any unexpected shortfall in funding. The current level of reserves is considered adequate.

The balance of restricted funds represents the unspent portion of the amount received from funders which is specifically earmarked for the completion of fund projects. As was the case last year, these funds may take longer than expected to clear due to the venue restrictions from Covid-19 management, and so may remain in our account for longer than originally planned, but will be redirected or reserved for completion of these projects as soon as circumstances allow.

TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

Company law requires the Trustees to prepare financial statements that give a true and fair view of the state of affairs of the charity at the end of the financial year and of its surplus or deficit for the financial year. In doing so the Trustees are required to:

- select suitable accounting policies and then apply them consistently.
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enables them to ensure that the financial statements comply with the Companies Act 2006. The Trustees 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.

INDEPENDENT EXAMINER

Mrs K Seagrave FCA of Fouetté Accountancy Solutions Limited will be in office as independent examiner for the ensuing year.

SMALL COMPANY PROVISIONS

This report has been prepared in accordance with the special provisions relating to small companies under Part 15 of the Companies Act 2006.



Efrat Burman

Chair of the La Leche League Great Britain Council of Directors

LA LECHE LEAGUE GREAT BRITAIN (company number 1566925)
(A Company limited by guarantee and not having share capital)

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF LA LECHE LEAGUE GREAT BRITAIN

I report on the accounts of the Charitable Company for the year ended March 31, 2023, which are set out on pages 12 to 20.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The Charity's Trustees (who are also directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. Even though the charity's gross income did not exceed £250,000 its governing document requires an independent examination and I am qualified to undertake the examination by being a qualified member of the ICAEW.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility:

- to examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by
- the Charity Commission under section 145 (5) (b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- which gives me reasonable cause to believe that, in any material respect, the requirements
 - (a) to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - (b) to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice (FRS 102): Accounting and Reporting by Charities have not been met; or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Mrs K Seagrave FCA
Fouetté Accountancy Solutions Limited
82a Selby Lane, Keyworth, Nottingham, NG12 5AJ

Date 4 November 2023

LA LECHE LEAGUE GREAT BRITAIN (company number 1566925)
(A Company limited by guarantee and not having share capital)

**STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2023**

INCOMING AND ENDOWMENTS		Unrestricted	Restricted	31.03.23	31.03.22
	Notes	£	£	Total	
				£	£
Income and endowments from generated funds:					
Voluntary income		72,592	-	72,592	94,880
Activities for generating funds		2,619	-	2,619	3,805
Investment income		1,688	-	1,688	553
Income and endowments from charitable activities		2,794	37,465	40,259	29,431
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total income and endowments	1/2	<u>79,693</u>	<u>37,465</u>	<u>117,158</u>	<u>128,669</u>
RESOURCES EXPENDED					
Cost of generating funds:					
Cost of generating voluntary income	3	-	-	-	-
Fundraising trading: cost of goods sold & other goods	3	18,373	-	18,373	13,623
Charitable activities	3	88,331	19,212	107,543	81,406
Governance costs	3	2,007	-	2,007	1,644
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Resources Expended	3	<u>108,711</u>	<u>19,212</u>	<u>127,923</u>	<u>96,673</u>
NET INCOMING RESOURCES FOR THE YEAR					
net (expenditure)/income for the year		(29,018)	18,253	(10,765)	31,996
Transfer between funds		-	-	-	-
Fund balances at 1 April, 2022	11	303,249	15,138	318,387	286,391
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
Fund balances at 31 March, 2023	11	<u>274,231</u>	<u>33,391</u>	<u>307,622</u>	<u>318,387</u>

The statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 14 to 20 form part of these accounts

LA LECHE LEAGUE GREAT BRITAIN (company number 1566925)
(A Company limited by guarantee and not having share capital)

COMPANY NUMBER 1566925
BALANCE SHEET AS AT 31 MARCH 2023

		2023	2022
		£	£
FIXED ASSETS	Notes		
Tangible	5	367	-
Investment in subsidiary	4	10,000	10,000
		<u>10,367</u>	<u>10,000</u>
CURRENT ASSETS			
Stock		2,379	2,379
Sundry debtors and prepayments	6	5,867	5,734
Balance at Charities Official Investment Fund		79,744	79,744
Cash in bank		236,524	261,955
		<u>324,514</u>	<u>349,812</u>
CURRENT LIABILITIES-CREDITORS:			
Amounts falling due within one year	7	27,259	41,425
NET CURRENT ASSETS		<u>297,255</u>	<u>308,387</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>307,622</u>	<u>318,387</u>
REPRESENTED BY:			
RESERVES:			
Unrestricted funds			
Designated fund	8	-	-
General funds	8	274,231	303,249
		<u>274,231</u>	<u>303,249</u>
Restricted funds	8	33,391	15,138
	11	<u>307,622</u>	<u>318,387</u>


The Trustees are satisfied that the charitable company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the accounts for the year by virtue of section 477 and that no member or members have requested an audit pursuant to section 476 of the Act.


The Trustees acknowledge their responsibilities for:

- (i) ensuring that the charitable company keeps proper accounting records which comply with section 386 of the Act, and
- (ii) preparing accounts which give a true and fair view of the state of affairs of the charitable company as at the end of the financial year and of its surplus or deficiency for the financial year in accordance with the requirements of sections 394 and 395, and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006 and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

These financial statements were approved by the board of Trustees on 4 November 2023 and signed on its behalf by:


EFRAT BURMAN – TRUSTEE/DIRECTOR


LOUISE MORAN – TRUSTEE/DIRECTOR

The notes on pages 14 to 20 form part of these accounts

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

1. ACCOUNTING POLICIES

The accounts have been prepared under the historical cost convention and in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", the Charities Act 2011, the Companies Act 2006 and the Statement of Recommended Practice: "Accounting and Reporting by Charities" (FRS 102).

DONATIONS AND GRANTS

Income from donations and grants, including capital grants, is included in incoming resources when these are receivable, except as follows:

- When donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods.
- When donors impose conditions, which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the pre-conditions for use have been met.
- When donors specify that donations and grants, including capital grants, are for particular restricted purposes, which do not amount to pre-conditions regarding entitlement, this income is included in incoming resources of restricted funds receivable.

RESOURCES EXPENDED

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered.

Certain expenditure is directly attributable to specific activities and has been included in those cost categories. Certain other costs, which are attributable to more than one activity, are apportioned across cost categories on the basis of an estimate of the proportion of time spent on those activities.

Charitable activities include expenditure associated with the provision of information, advice and support, and include both the direct costs and support costs relating to these activities.

Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.

CONSOLIDATION

The Company is exempt from the requirements to prepare group accounts under 398 of the Companies Act 2006 as the group qualifies as a small size group and thus group accounts have not been prepared.

FIXED ASSETS

Fixed assets are included in the balance sheet at cost less accumulated depreciation. Depreciation is provided to write off the cost of fixed assets over their estimated useful life of four years on a straight-line basis. Assets costing under £50 are not normally capitalised.

STOCKS

Stocks are valued at the lower of cost and net realisable value. It is not possible to value the goods that are donated to the shops and these are therefore carried at a £Nil valuation within the year end stocks.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023 (CONTINUED)

PENSIONS

Pensions are accounted for in accordance with FRS 102.

Pension costs and the pension provision for the defined benefit scheme are calculated on the basis of actuarial advice and are charged to the statement of financial activities on a basis to spread the costs over the employees' working lives.

Pension costs for the defined contribution scheme are charged to the accounts on an accruals basis in the period in which they occur.

A pension provision has been created within unrestricted funds in compliance with the requirements of the SORP.

FUND ACCOUNTING

Funds held by the charity are either:

- Unrestricted general funds – these are funds which can be used in accordance with the charitable objectives at the discretion of the Trustees.
- Restricted funds – these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

BRANCHES

The operating results and net assets of branches of La Leche League Great Britain have been included in the Statement of Financial Activities and Balance Sheet.

LA LECHE LEAGUE GREAT BRITAIN (company number 1566925)
(A Company limited by guarantee and not having share capital)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023 (CONTINUED)

2. INCOMING RESOURCES

	Unrestricted Funds	Restricted Funds	Total 31.03.23	Total 31.03.22
	£	£	£	£
INCOMING RESOURCES				
Voluntary income				
Grants receivable	22,159	-	22,159	35,594
Others	525	-	525	436
Subscriptions	35,789	-	35,789	40,960
Donations	14,119	-	14,119	17,890
	<u>72,592</u>	<u>-</u>	<u>72,592</u>	<u>94,880</u>
Investment income				
Interest receivable	1,688	-	1,688	553
Rent receivable	-	-	-	-
Sale of assets	-	-	-	-
Compensation	-	-	-	-
	<u>1,688</u>	<u>-</u>	<u>1,688</u>	<u>553</u>
Incoming resources from charitable activities				
Scottish government grants	-	35,100	35,100	27,575
Alison memorial fund	-	2,365	2,365	-
Conference	825	-	825	390
Others	1,969	-	1,969	1,466
	<u>2,794</u>	<u>37,465</u>	<u>40,259</u>	<u>29,431</u>

3. ANALYSIS OF TOTAL RESOURCES EXPENDED:

	Costs of Generating Funds	Fundraising Trading	Information advice and support	Governance	2023 Total	2022 Total
	£	£	£	£	£	£
Costs directly allocated to activities						
Salaries	-	-	26,517	-	26,517	20,659
Direct costs and materials	-	2,137	57,904	-	60,041	44,454
Publications and leaflets	-	16,236	-	-	16,236	11,673
Travel and accommodation	-	-	-	444	444	-
Communications	-	-	1,180	-	1,180	2,352
Training and conferences	-	-	2,051	-	2,051	3,285
Depreciation	-	-	-	183	183	-
Premises costs	-	-	397	-	397	551
Other costs	-	-	19,494	1,380	20,874	13,699
	<u>-</u>	<u>18,373</u>	<u>107,543</u>	<u>2,007</u>	<u>127,923</u>	<u>96,673</u>

LA LECHE LEAGUE GREAT BRITAIN (company number 1566925)
(A Company limited by guarantee and not having share capital)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023 (CONTINUED)

TOTAL RESOURCES EXPENDED INCLUDE THE FOLLOWING:

	2023	2022
	£	£
Depreciation	183	-
Management Committee remuneration	-	-
Auditors' remuneration – audit services	-	-
Management Committee expenses reimbursed:		
- Travel and incidental expenses of Trustees	-	-
	<u> </u>	<u> </u>

Staff costs

	£	£
Salaries and wages	26,517	20,659
Social Security costs	-	-
	<u> </u>	<u> </u>
	26,517	20,659
	<u> </u>	<u> </u>

The average number of employees during the year was 2 (2022: 2). No employee earned in excess of £60,000 (2022: £60,000)

ANALYSIS OF GOVERNANCE COSTS:

	2023	2022
	£	£
Independent Examination fees	1,020	1,020
Legal and professional fees	-	-
Costs of Trustee travel and subsistence	-	-
LLLGB International conference and meetings	-	-
Bad debts	-	-
Other costs	360	360
	<u> </u>	<u> </u>
	1,380	1,380
	<u> </u>	<u> </u>

4. INVESTMENT IN SUBSIDIARY

	2023	2022
	£	£
10,000 £1 Ordinary Shares in LLL (Books) Ltd	10,000	10,000
	<u> </u>	<u> </u>

The Company owns 100% of the ordinary share capital of LLL (Books) Ltd., a company incorporated in England. LLL (Books) Ltd. is a trading company selling books on breastfeeding, child care and family life to La Leche League Leaders, members and the general public. Profits not needed for development are donated to the charity.

LA LECHE LEAGUE GREAT BRITAIN (company number 1566925)
(A Company limited by guarantee and not having share capital)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023 (CONTINUED)

At 31 March 2023 the aggregate capital and reserves of LLL (Books) Ltd. were as follows:

	£
Aggregate capital	10,000
Reserves	25,445
	<u>35,445</u>
The net assets of LLL (Books) Ltd at 31 March 2023 comprise:	
Tangible fixed assets	76
Stock	18,962
Debtors	8,110
Cash at Bank	11,979
	<u>39,127</u>
Less Creditors (including amounts due to group undertakings as below)	
Amounts owed to the group	2,069
Other creditors	1,613
	<u>3,682</u>

LLL (Books) Ltd made a loss of £26 (2022: £26), after taxation in the year ended 31 March 2023.

5. FIXED ASSETS

COST

	Office equipment £
Balance at 1 April, 2022	1,394
Additions	550
Disposals	-
	<u>1,394</u>
Balance at 31 March, 2023	<u>1,394</u>

DEPRECIATION

Balance at 1 April, 2022	1,394
Provision in year	183
Disposals	-
	<u>1,577</u>
Balance at 31 March, 2023	<u>1,577</u>

NET BOOK VALUE

At 1 April, 2022	-
At 31 March, 2023	<u>-</u>

LA LECHE LEAGUE GREAT BRITAIN (company number 1566925)
(A Company limited by guarantee and not having share capital)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023 (CONTINUED)

6. DEBTORS

	2023	2022
	£	£
Amounts due for Peer Counsellor Programme	-	-
Sundry debtors	5,867	5,734
	<u>5,867</u>	<u>5,734</u>

7. CREDITORS

	2023	2022
	£	£
Amounts falling due within one year:		
Peer Counsellor Programme Income in advance	-	-
Other income in advance	25,917	26,084
Trade creditors	152	14,137
Other creditors and accruals	1,190	1,204
	<u>27,259</u>	<u>41,425</u>

8. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Fixed	Net	2023	2022
	Assets	current	Total	Total
	£	Assets	£	£
Unrestricted				
Designated fund	-	-	-	-
General funds	10,000	264,231	274,231	303,249
Restricted	-	33,391	33,391	15,138
Total	<u>10,000</u>	<u>297,622</u>	<u>307,622</u>	<u>318,387</u>

9. RESERVE CAPITAL

The Company is limited by guarantee with no authorised share capital.

The amounts guaranteed in the nature of reserve capital are £240. These amounts are only capable of being called up for the purposes of winding up the Company.

10. RESTRICTED FUNDS

Restricted funds relate to the following programmes:

- Scottish government grants.
- Alison memorial fund

LA LECHE LEAGUE GREAT BRITAIN (company number 1566925)
(A Company limited by guarantee and not having share capital)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023 (CONTINUED)

11. MOVEMENTS IN FUNDS

	Balance at 01.04.22 £	Incoming resources £	Resources used £	Transfers £	Balance at 31.03.23 £
RESTRICTED FUNDS:					
Alison memorial fund	-	2,365	-	-	2,365
Scottish Government Grant	15,138	35,100	(19,212)	-	31,026
Total restricted funds	<u>15,138</u>	<u>37,465</u>	<u>(19,212)</u>	<u>-</u>	<u>33,391</u>
 UNRESTRICTED FUNDS:					
General funds	303,249	79,693	(108,711)	-	274,231
Total unrestricted funds	<u>303,249</u>	<u>79,693</u>	<u>(108,711)</u>	<u>-</u>	<u>274,231</u>
TOTAL FUNDS	<u>318,387</u>	<u>117,158</u>	<u>(127,923)</u>	<u>-</u>	<u>307,622</u>