

THE BREASTFEEDING NETWORK

**REPORT OF THE DIRECTORS
AND FINANCIAL STATEMENTS**

FOR THE YEAR ENDED 31 MARCH 2021

Company Number: SC330639

Scottish Charity Number: SC027007

THE BREASTFEEDING NETWORK
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REPORT OF THE DIRECTORS

FOR THE YEAR ENDED 31 MARCH 2021

The Directors, who are directors for the purpose of company law and trustees for the purpose of charity law, present their report and financial statements for the year ended 31 March 2021. The financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

OBJECTS AND ACTIVITIES

The Breastfeeding Network's (BfN) charitable objectives are:

1. To inform, educate and support families in feeding and nurturing babies and young children;
2. To enable communities to support breastfeeding through sharing information, training and volunteering;
3. To contribute to evidence-based policymaking for government, healthcare providers and educators;
4. To promote the mental and physical wellbeing of mothers and babies through supporting breastfeeding.

Purpose

How an infant is fed and nurtured strongly influences a child's future life chances. Independent, practical, evidence-based information and support on breastfeeding is essential for women, parents and their families and should be available at every stage of a woman's breastfeeding journey. The UK has some of the lowest breastfeeding rates in the world and support for women, parents and families falls short of what is wanted and needed. See [Vision & Aims of the Breastfeeding Network](#).

Our Approach in response to Covid 19

BfN trains peer supporters via a comprehensive approach underpinned by a sound theoretical basis. Peer supporters then offer support to parents and families through national helplines, online and face to face in homes, hospitals and communities. Our support for families includes our BfN website, Facebook page and also our unique Drugs in Breastmilk information service Facebook page. Our evidence-based, confidential support is thus available to more families across the UK even if they do not have access to local peer support services. In response to Covid-19 and national government guidelines we suspended our face-to-face support services at the end of March 2020, this included activity such as community drop-ins, face to face supervision and training. Suspending face to face support was in most cases replaced with online support as we adapted our services to be delivered online to communities. The pandemic provided a catalyst for the development of our helpline which remained open and well-resourced by volunteers and a small cohort of staff. We also digitalised our training and provided more remote supervision to our volunteers so we could maintain the capacity to virtually support groups online. The charity places a lot of importance on volunteers having the right skills and support to carry out their work with families. Our approach makes an impact because our volunteers and staff are trained to a high standard, are able to benefit from the supervision of their activities and have personal experience of breastfeeding.

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They understand the issues affecting choices in infant feeding and work alongside parents to help them fulfil their wishes. This supports the parental confidence needed to nurture their children's development.

Volunteers

Volunteers remain integral to our work with women, parents and families. They play a vital role in supporting women with infant feeding on the National Breastfeeding Helpline (NBH), in hospitals, homes and in the community. Volunteers also support the charity's mission in other ways, including as directors on the Board, on committees, as local ambassadors and fundraisers.

During the financial year 2020-2021, 624 BfN volunteers gave their time and skills to provide direct support to families in their communities and via the NBH. In a particularly challenging year where face to face volunteering has been limited, we have seen some of the highest levels of volunteering on the National Breastfeeding Helpline. The contribution of volunteers was celebrated in our newsletters, via our social media platforms, in publications and at key events including during Volunteers Week in June and at our annual conference in October. At the conference NBH volunteer recognition badges were awarded to volunteers who have provided significant support to helpline callers, we offer badges for 100, 250, 500, 750, 1,000 and 2,000 calls answered! We also introduced a new 'Superstar' badge for volunteers who go even further above and beyond!

We thank all our volunteers for everything they do to support women, parents and communities and for the contributions they make to sustain and develop the charity.

ACHIEVEMENTS AND PERFORMANCE

Our Work with Parents, Families and Communities

In the past year, BfN has supported over 40,000 women and their families through its peer support schemes and helplines and its network of 624 volunteers and 118 staff. Our peer support projects are typically located in communities where breastfeeding rates are low.

We acknowledge that many families come to BfN for help in difficult circumstances; many beneficiaries of BfN's services go on to train with us and become volunteers themselves. Our accredited courses support further training and employment within the community, with a number of volunteers moving on to train as health care professionals. We are delighted that BfN has supported not only mothers' breastfeeding journeys, but also further education and employment opportunities.

National Breastfeeding Helpline (NBH)

The National Breastfeeding Helpline continues to be a popular and vital source of independent and confidential support for women and their families, provided by trained volunteers from the Association of Breastfeeding Mothers and BfN. This year we exceeded many previous monthly records with much increased demand for phone support particularly between July and November. Across all our helplines, we received over 43,000 calls and more than 5,000 requests for support via web chat.

In addition to this we continued to scale up our offer of support via social media messaging. We introduced mandatory training for social media volunteers and have begun to put in place processes and procedures to ensure we are offering the best quality support we can. During this period our team of social media volunteers

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supported over 2,271 families via messenger on Facebook and Instagram.

We continue to expand our online training options to enable more volunteers to train for the helpline. We have also continued to offer monthly webinars on a range of topics specifically for NBH volunteers, this has proved a very popular way of providing ongoing learning. We have further expanded our remote supervision offer, meaning all helpline volunteers have the opportunity to access a supervisor as and when needed, and in a group format if they want to.

At the end of March 2020, as the country entered the Coronavirus crisis, we recognised that NBH would play a significant role in supporting families. We very quickly, in partnership with the Association of Breastfeeding Mothers, strengthened the offer of telephone, web chat and social media support available through the National Breastfeeding Helpline. With some extra funding from Public Health England via Serco and in addition to the usual opening hours (9:30am-9:30pm everyday), we put in place extra capacity to answer calls. We have been answering the majority of calls coming into the helpline, and importantly, we were also able to introduce a voicemail option on our main helpline for the first time ever. To make this work, we employed a small team of experienced volunteers in paid part time roles to return calls within 24 hours. We have also massively increased our offer of social media message support.

With calls often lasting around 20 minutes that is a lot of listening and breastfeeding support being given – a lot of time to help support wellbeing, improve confidence and support a positive breastfeeding experience and we have received countless messages from parents over the last 12 months, thanking our helpline volunteers for being there for them at a time when they felt especially isolated and alone.

Drugs in Breastmilk Information Service (DIBM)

Since 1997, BfN has been running the DIBM, offering independent, evidence-based information and support to parents and health care professionals on the safety of medication in breastmilk. The service is funded by charity reserves and has been reliant on two pharmacists.

The lead pharmacist, Dr Wendy Jones MBE, has over 30 years of experience in providing information on the safety of drugs in breastmilk. Amanda Da Costa, who is also a primary care pharmacist supports the service as a volunteer.

DIBM annually receives over 10,000 enquires and a 2018 independent evaluation highlighted the ongoing need for this service describing it as a life line to women. In light of this significant progress has been made to sustain the service beyond Wendy Jones's retirement. In the year, 11 pharmacist volunteers have been trained to support succession planning. On 26th June 2021, volunteers commenced answering online queries with support from salaried supervisors providing both clinical and general supervision. The charity will continue to respond to developing online resources relevant to enquiries about breastfeeding and medical conditions.

We also continue to support the Medicines in Health Regulatory Authority (MHRA) who are leading on a strategy involving over 16 organisations to improve the health information available to women thinking about becoming pregnant, are pregnant, or are breastfeeding.

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Peer Support Projects (Commissioned Services) England

In the year 2020-21, the charity delivered a range of commissioned services across England, from stand-alone training courses and supervision in some areas to fully commissioned services including ongoing training and supervision, co-ordination and breastfeeding support in hospital and community settings by both volunteers and paid staff. This year saw our first delivery of neonatal peer support training course and a course co-commissioned by a Council and the NHS where both had achieved the BFI GOLD sustainability award. We also provide training for peer support volunteers and healthcare professionals – with a new project this year in Cheshire & Merseyside where we have trained 100 volunteers.

In 2020-21 The Breastfeeding Network was commissioned to deliver peer support work in the following areas across England - Portsmouth, South and East Hampshire (previously known as Gosport and Havant), London (Islington, Haringey, Hackney, Camden, Lambeth, Sutton and St Heliers and St Georges Neonatal Unit), Wokingham, Windsor, Ascot & Maidenhead, Sandwell, Wolverhampton, Tameside / Oldham, Cheshire & Merseyside, Stoke on Trent, Frimley & Wexham, and Derbyshire.

These services continued peer support work throughout the pandemic – quickly moving to online support and training where necessary and adapting services to offer face to face support such as through appointment-based clinics. Some hospital and home visit breastfeeding support continued from the start and continues through the Pandemic. BfN case studies can be found within this co-produced guidance here: [Re-starting and developing support services - The Breastfeeding Network](#)

These funded project areas provided volunteers and paid staff to run infant feeding support for 7,962 individual mothers and families, through 1-1 support such as via hospital postnatal wards, telephone and online support as well as through our group support work.

BfN peer support projects are, in some areas, integral to local breastfeeding friendly schemes and antenatal education. Our long-established peer support services are well integrated with statutory services and close partnerships have been formed between projects and local stakeholders.

In new areas we aim to work closely with local health teams and develop the peer support service seeking funding where available, and time was spent in 2020 building relationships and developing services for new areas to secure income for 2021-22.

Scotland

As part of Scotland's Programme for Government, BfN has expanded delivery of peer support into eleven project areas, including work in Ayrshire, Fife, Midlothian, North East Glasgow, Renfrewshire, Western Isles and Forth Valley. Around 50 peer support groups are supported by a BfN peer supporter each month in Scotland, over the last year this has included online group and 1:1 support as well as outdoor 'Walk, Talk and Feed' groups. In 2020/21, volunteer and paid peer supporters ran 420 online groups and supported families via email and social media message. This equates to around 1,000 hours of peer support time. There were 414 contacts with women at online groups and around 200 families supported 1:1 via email/social media messages. BfN peer supporters also supported around 230 families in Forth Valley offering 1:1 phone support in the first few weeks after their baby arrived. In Ayrshire our peer supporters supported 462 different families as part of an integrated infant feeding team working in partnership with NHS colleagues.

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BfN staff worked with the Scottish Government as part of the Breastfeeding Advocacy and Culture Change Advisory group to develop a national Breastfeeding Friendly Scotland scheme and contributed to a review of peer support in Scotland.

Impact

The Breastfeeding Network places great importance on evaluating the impact of its services on supporting and sustaining breastfeeding choices. Our evaluation survey was live throughout March 2021 and we received 318 responses (2020: 256. 2019: 572. 2018: 260. 2017: 300+)

- 72.5% of mothers contacted BfN because they were experiencing breastfeeding problems
- 60% agreed they had the information needed to make decisions about feeding their baby before contact with BfN, rising to 90% after support from BfN.
- 40% of mums could breastfeed without pain before contacting BfN, increasing to 75% after support from us
- 62% felt able to continue to breastfeed for as long as they chose, increasing to 85% after support from us
- 50% claimed BfN supported them to breastfeed for longer than they otherwise would have done. Reasons given for this included evidence-based information about medication, information about attachment and finding a pain free position, expressing milk, managing blocked ducts and mastitis, knowing what is 'normal' new born behaviour and that it is possible and beneficial for older babies and toddler to breastfeed.
- 90% of mums said they felt listened to, that their choices were respected, they were not pressured to do one particular thing and that the support/information they received was specific to them.
- 96% of mothers were satisfied with the support they received from BfN and 95% would recommend us to family or friends.

Comments from respondents:

"I have just qualified as a Peer Supporter. Inspired by the support I received after the birth of my first child."

"Positive support and made me feel more confident with my decision to breastfeed."

"I find your medication fact sheets extremely helpful and regularly use them to inform discussions around breastfeeding and medications with my patients."

"It was also reassuring to know that someone else had experienced the same problems as me."

"No judgment or pressure"

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“Easy to access at any time of day”

“They listened to me. They listened to what happened during my birth, to how I wanted to feed my baby and to my concerns at the time. They offered kind and practical support and gave me all the time I needed to talk”

Training (Courses)

The charity offers comprehensive and accredited peer support training to volunteers at no cost to trainees. Provision of training is subject to funding available as determined by local areas and the needs of the BfN and the NBH.

Accredited Courses

BfN is a recognised centre with Open College Network London (OCNL). BfN is pleased to have maintained ‘Direct Claims Status’ with OCNL. This award demonstrates that the charity has the skills, knowledge and robust quality systems, including internal moderation, to maintain quality.

BfN offers two levels of accredited training, Helpers and Supporters. The BfN’s Helper’s Course comprises two units at OCNL Level 2 (equivalent to GCSEs/National 5 in Scotland and worth 6 credits) and is traditionally delivered face to face, although it can also be delivered using a blended approach in remote areas.

The BfN Supporter’s Course comprises two units at OCNL level 3 (equivalent to GCE A Levels/Highers in Scotland and worth up to 12 credits) and can be delivered face to face, online, or a combination of both. Two versions of the course can be offered - a Helpline Supporter’s course, and a full Supporter’s course. From April 2020 to March 2021, BfN delivered a total of 13 helpers courses, 1 Helpline Supporters’ course and 5 full Supporter’s courses. We also transferred in a number of volunteers who had trained elsewhere. All of this activity resulted in the registration of 127 new Helpers, 33 new Helpline Supporters and 35 full Supporters.

Tutor and Supervisor Training

As part of BfN’s strategic commitment to develop and train new Tutors and Supervisors, BfN trained 12 new Supervisors and 6 new Tutors in the year.

To unify our approach, we also have offered opportunities for training and networking for volunteers, supporters, staff, tutors and supervisors. Key events include:

- BfN’s Annual Conference and AGM
- Dedicated Tutor and Supervisor events
- NBH Study Days and Local area hosted Study Days

Partners and Networks

We are proud of our work with others during 2020-21, especially our partner on NBH, the Association of Breastfeeding Mothers (ABM).

While the way in which we engage with our partners and networks has moved online in response to Covid-19 we are pleased to confirm that all our partnerships and committee work has been maintained.

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We have been pleased to continue our support for Government especially the Start for Life team in Public Health England, Medicines in Health Regulatory Authority and Children and Families Directorate in Scottish Government. We also continue our support of the All-Party Parliamentary Group on Infant Feeding and Inequalities and work closely with UNICEF UK Baby Friendly Initiative, GP Infant Feeding Network, National Infant Feeding Advisors Network, Baby Feeding Law Group, Home-Start UK, Hospital Infant Feeding Network, Maternity Action, NCT, La Leche League and First Steps Nutrition. We have also contributed and helped shape a fledgling alliance of breastfeeding support organisations to help utilise limited resources to best impact and ensure policy makers give attention to the value of breastfeeding.

In Scotland, BfN works with Scottish Government, Scottish Infant Feeding Advisors Network, Renfrewshire local area committees, and NHS Ayrshire and Arran. Key contributions from staff include working with the Scottish Government as part of the Breastfeeding Advocacy and Culture Change Advisory group to develop a national Breastfeeding Friendly Scotland scheme and contribution to a review of peer support in Scotland. We also are members of Voluntary Health Scotland, ACOSVO and the Alliance.

BfN is dedicated to ensuring the best evidence is made available to parents to enable a true and informed choice in infant feeding. As a result, BfN collaborated on a number of research projects with universities including Cardiff, Swansea and University of Dundee

We thank our partners and supporters for their time, expertise and funding during 2020-21.

Membership and Friends Schemes

BfN Membership is open to registered volunteers and current trainees who are up to date with supervision and have completed all mandatory training. Members enjoy reduced-price entry at the Annual Conference; and an invitation to the AGM. All Members have voting rights, are able to elect Directors and receive a copy of both the BfN Newsletter and Central Line.

The number of Members at the end of the 2020/21 financial year was 901 (2019/20: 840).

The charity will continue to monitor membership rates and look to support member engagement.

Friends of BfN

This new category was implemented at the beginning of April 2018. It combines the previous categories of Friend and Subscriber (both now obsolete). New Friends of BfN receive a welcome pack that includes BfN's leaflets (Breastfeeding and Mastitis; How safe is...? Alcohol, Smoking, Medicines and Breastfeeding; Expressing and Storing Breastmilk; and NBH postcard), a BfN badge, and a copy of the Newsletter. At the end of March 2021 there were 228 current Friends of BfN.

Friends of DIBM

At the end of March 2021, BfN had two organisational members and 29 individual members. Members receive the following benefits:

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- A hard copy of all the DIBM information sheets -worth £10; Organisational friends will receive up to five copies);
- The twice yearly DIBM e-newsletter; The latest updates to DIBM information sheets, plus any new information sheets by email as soon as they are released;
- All the latest BfN Big Tea Break event information and resources as soon as they are available; and
- An e-certificate of membership.

Fundraising Events

There were no events in the year with the specific intention of raising funds. Instead, events focused on the wellbeing of staff and volunteers.

Communication, website and social media

Website

The charity has prioritised developing and updating online information to ensure that information and support is available to parents and families 24 hours a day, 365 days of the year, when other sources of support may not be available. This has included developing a specific area of the website dedicated to answering frequently asked questions on the breastfeeding and Covid-19. During 2020/21, 800,064 users accessed the charity website, a significant increase on the 294,323 in the previous year with 61% of visitors located in the UK. International visits came from the US (16%), Australia, India, Ireland, Canada, Philippines, South Africa, New Zealand and Nigeria.

BfN Newsletter

Our online magazine, BfN News continues to be sent quarterly to Members, Friends and Supporters. It includes guest writers, project news and other information relevant to our subscribers.

Social Media

BfN maintains an active and lively presence across social media with large numbers of Twitter and Facebook followers for BfN, NBH and DIBM accounts and extensive reach. Instagram has seen massive growth over the last year with very high levels of engagement with followers. We actively work together with partners to share relevant information, support fundraising and highlight campaigns, such as National Breastfeeding Celebration Week, Black Breastfeeding Week and Maternal Mental Health Awareness Week. Posts with evidence-based information about Coronavirus and breastfeeding have been particularly popular and engaging this year.

GOVERNANCE, FINANCIAL REVIEW AND RISK

In 2020-21, the Directors oversaw the implementation of the charity's 2020-2021 strategic plan. This included decisions for key areas including recruitment of new staff dedicated to developing tutor and supervisors and also information, the development of our helpline, website and training. The Board also co-opted two new directors following a review of skills by the Board, to support succession planning with full regard to the Articles of BfN that stipulate majority member representation on the BfN Board. Subsequent to contact by former and current Directors, two potential Directors (one member, one non-member) were interviewed by the Chair and one other Director, following normal practice. Recommendations for their appointment were approved at full meetings of the Board in July and November 2020. During the year the charity was awarded the Good Governance Award by Dundee Volunteer and Voluntary Action.

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Financial Review

In the year ended 31 March 2021 the total income was £1,164,707 (2020: £1,021,708) and the total expenditure was £1,047,009 (2020: £994,685). The total funds carried forward at the end of the year were £1,071,339 (2020: £953,641), of which £343,977 (2020: £254,285) were restricted funds and £727,362 (2020: £699,356) were unrestricted funds. The movement in unrestricted reserves was a surplus of £48,552 (before transfers) (2020: deficit of £7,274).

It is recognised that we are working in a very difficult economic climate and the Board continues to prioritise, and take steps to secure, sustainable funding for the organisation. The organisation remains committed to seeking additional funding opportunities in line with our purposes and strategic aims, and to monitoring expenditure closely.

Grant funding

In 2020-21, BfN received core grant funding from the Scottish Government to help improve capacity in Scotland on NBH and support peer support activity in Glasgow and Ayrshire.

Reserves Policy

In the current climate where grants and contracts are increasingly difficult to obtain, the directors actively manage the reserves of the charity. Successful management of the reserves is seen as a priority. A number of designated funds have been created to aid the planning, development and future proofing of the organisation (Note 14).

The Board agreed a target to maintain reserves of unrestricted funds. The revised target is to cover the core running costs of the charity for at least nine months. The core running costs are approximately £29,000 per month. The unrestricted reserve at 31 March 2021 is £252,000, which represents just under nine months' running costs.

Investment Policy

Funds held in excess of operating requirements are held in longer term deposit accounts in order to achieve the most favourable rate of return with minimal risk. The investment policy is reviewed on an annual basis.

Risk Management

The Board of Directors places a high priority on effective risk management to ensure that the charity operates within its financial capabilities and makes prudent financial decisions. In addition to financial risk management, the Directors also place a high priority on minimising risks to women and babies who access services, staff and volunteers. This year in light of Covid-19 additional meetings with up to 3 Directors were held weekly in the first instance moving to monthly later in the year to review operational data gathered via situational reports. This arrangement has continued throughout the lockdown period and is subject to ongoing review. Additional policies relating to face-to-face support have been developed both for the sector and also for internal services in addition to the policies and procedures concerned with safeguarding and health and safety practices.

The charity maintains a Risk Register and a summary of red risks is reviewed on a rolling basis at each meeting of the Finance, Audit and Risk Committee and at each Board meeting. The Board reviews the Risk Register in full annually. The principal risks are identified with mitigation strategies discussed, agreed, appropriate action taken and monitored regularly.

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The Board had identified the following as the most significant risks.

1. Risk Description – Financial
BfN's development may be negatively impacted by the reduction in funding from government and commissioned income resulting in reduction of core income and possible loss of services to parents, families and training for volunteers. In light of COVID-19, we anticipate further pressures on local authority and public health budgets for the longer term.
Strategy to manage risk Unknowns associated with the economic impact of COVID-19 will require additional monitoring and communication with funders locally and nationally. BfN continues to give attention to the viability of all contracts when tendering or re-tendering. Also, the charity will proactively pursue alternative sources of funding including fundraising, grant income and the development of online sales and new courses to sustain the delivery of quality services, provide support for volunteers and encourage innovation. The charity continues to proactively raise awareness of cuts to services.
2. Risk Description – Environmental and External
Government de-prioritises breastfeeding and the role of infant feeding in wider health and social planning.
Strategy to manage risk The approved approach is to monitor proposed policy, legal and regulatory changes alongside working collaboratively with external bodies (including funders and government) to ensure that breastfeeding is kept high on the agenda. This will be done via continuing to dedicate strategic time to partnerships, building a breastfeeding alliance, media work, and government and parliamentary relations.
3. Risk Description – Cyber Attack
Charities are under constant threat of cyber-attack which can seriously undermine operations, systems and reputation as well as causing disruption and inconvenience for staff, volunteers and those the charity supports.
Strategy to manage risk BfN has invested significant time and technical skills in reviewing and innovating our IT systems. Technical support is in place and security measures have been appraised. Specific cyber insurance cover is now in place and Cyber Essentials accreditation has been achieved and maintained for a second consecutive year.
4. Risk Description – Covid-19 – disruption in service delivery and impact on health inequalities for parents and families
We know that in a year when face to face support has been curtailed or stopped altogether experience of new parents with breastfeeding has either suffered or caused breastfeeding to stop. BfN's quick response to adapt support to reach parents online has been effective but it certainly will not have reached all families. We will continue to prioritise a dynamic and proactive response to supporting parents and families.

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Strategy to manage risk

BfN has put time into ensuring face to face support is available where it is possible and can be delivered safely in accordance with guidelines. We will continue to monitor situational reports, carry out risk assessments and support areas to return to face to face support where it is appropriate and safe to do so. We have also dedicated time and effort into ensuring that the information available on our website is always up to date and accessible for families whenever it is needed. Services available on the National Breastfeeding Helpline have also been expanded with the aim of supporting more parents during this time.

PLANS FOR THE FUTURE

Our plans for 2021-2022 include: -

- Continuing to implement BfN's revised strategic plan for 2020-22, including sustaining key areas of service, inclusion and diversity and development of volunteers & planning for strategic development beyond 2022;
- Establish a baseline position for progressing Investing in Volunteers and maintaining Cyber Essentials and the Good Governance Award;
- Delivering the 2021 Annual Conference for Volunteers and Stakeholders, and the AGM, online;
- Implementing activities linked with Scottish Government Funding to develop both additional capacities on NBH and peer support in Scotland - with demonstrable impact for families - with a view to securing continued funding;
- Embedding a comprehensive approach to our evaluation and training:
 - Developing training that meets the needs of the families we support, including a dedicated "Mother to Helpline" course to support NBH volunteering and neonatal peer support training
 - Developing a suite of e-learning modules based around professional development and further learning
 - Piloting courses for healthcare professionals and those looking to pursue a career in healthcare;
- Developing the charity's social media strategy to make breastfeeding support available to parents and families across multiple platforms and to ensure targeted and appropriate communication across all BfN social media channels, linking with relevant campaigns; and
- Transitioning the DIBM information service to a volunteer team of BfN trained pharmacists to ensure longevity of the service in the longer term;
- Reviewing the charity's Articles to ensure they are fit for purpose.

COVID-19

The last week of the 2020 financial year saw the UK move into lockdown in response to the Covid-19 pandemic. The months that followed have proved challenging for the charity, as has been the case for all third sector organisations, but we believe that BfN has put to good use some established strengths such as the charity's strong telephony skills, remote skilled volunteer base and an established working from home culture. This has allowed us to adapt well to respond to the uncertainty ahead.

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Very quickly into the crisis the Board of Trustees agreed for 3 Directors including the Chair to meet with the Chief Executive and relevant staff team on a fortnightly basis to support and monitor the charity's response efforts.

Meetings were informed by robust data collection on our helpline and peer support activities and workforce. In line with Government guidance face to face support was suspended and only in exceptional circumstances has it been permitted following strict guidance as dictated by local, national guidance and in accordance with the NHS. In addition, new ways of supporting families including online and telephone support has meant that there has been little impact on numbers of mothers, parents and families assisted. With help from some additional funds secured from Public Health England and Scottish Government we have put in place infrastructure to return calls and respond to enquiries on social media and, as a result, volunteers on the National Breastfeeding Helpline are answering more calls and supporting more families than ever before.

With our key sources of funding for the year mostly secured, and the team working remotely, we did not have to take advantage of the government furlough scheme except in one area where a contract was paused. With support from our funders, health boards and local authorities our focus has been on stabilising services for mothers, parents and families and for our NHS colleagues.

Our well-established agile working practices have come into their own during this time. Likewise, the strong team-working ethos and continuous approach to learning that underpins the quality of our support, enabled us to work steadily through the lockdown months and maintain the responsiveness to mothers, parents and families for which our charity is known.

We have strong relationships with our funders and believe that our strong partnerships with the Scottish Government, Public Health England, health boards across Scotland and local authority areas across England, in recognising the invaluable work we do, will afford a further measure of stability in the unsettled landscape ahead.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Directors (who are also the trustees of The Breastfeeding Network for the purposes of charity law) are responsible for preparing the Directors' Annual Report and the financial statements in accordance with the applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Directors to prepare financial statements for each financial year that give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the Directors are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles of the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed; subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charitable company will continue on that basis.

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The Directors are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities & Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The Directors are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Directors are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

REFERENCE AND ADMINISTRATIVE INFORMATION

Charity Name	The Breastfeeding Network
Company registration number	SC330639
Charity number	SC027007
Registered Office	9 Ainslie Place Edinburgh EH3 6AT
Principal Office	PO Box 11126 Paisley PA2 8YB
Bankers	Bank of Scotland plc The Cross, Gilmour Street Paisley PA1 1DD Shawbrook Bank Ltd The Drive Great Warley Brentwood Essex CM13 3BE
Solicitors	Turcan Connell Princes Exchange 1 Earl Grey Street Edinburgh EH3 9EE

THE BREASTFEEDING NETWORK

REPORT OF THE DIRECTORS

FOR THE YEAR ENDED 31 MARCH 2021

**Senior Statutory Auditor
Independent Auditors** Kevin Cattanach CA
Whitelaw Wells
Statutory Auditors
9 Ainslie Place
Edinburgh EH3 6AT

Accountant Karen McMillan FCCA
Hardie McMillan Limited
14 Muirend Road
Cardross
G82 5LG

Directors/Trustees

The Directors of the charitable company are its trustees for the purpose of charity law. The Trustees and officers serving during the year and since the year end were as follows:

Ann Kerr (Chair)
Francesca Cherubini Stoughton (Vice Chair)
Adel Murray (resigned 24 October 2020)
Caragh Gregory (resigned 1 April 2021)
Zoe Chadderton (resigned 24 October 2020)
Sarah Turner
Zara Bergman
Grace Edghill
Caroline Polley
Mandy Barlow
Sarah Hindocha
Joy Hastings (appointed 7 November 2020)
Dr Ernestine Gheyoh Ndzi (appointed 3 December 2020)

Key Management Personnel

Chief Executive	Shereen Fisher
NBH Manager	Felicity Lambert
Central Support Manager	Clare Farquhar
HR Advisor	Julie Muir
Programme Manager (North)	Nina White
Programme Manager (South)	Anthea Tennant-Eyles
Programme Manager (Scotland)	Sarah Edwards
Training & Development Manager	Sarah Edwards

THE BREASTFEEDING NETWORK

REPORT OF THE DIRECTORS

FOR THE YEAR ENDED 31 MARCH 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The Breastfeeding Network is a charitable company limited by guarantee incorporated on 7th September 2007. The company was incorporated under a Memorandum of Association which established the objects and powers of the company and is governed under its Articles.

Recruitment and Appointment of Board of Directors

Under the Articles, new directors are elected by members, or appointed by current directors. The maximum number of directors is set at 12, and non-member directors should not form a majority. Non-member directors are asked to stand down every year and are eligible for re-election. Directors are unremunerated. However, in order to enable members who carry out occasional work, for example as tutors or supervisors, to contribute to the Board, there are plans to update our Articles subject to agreement by members and OSCR.

The Board has made a commitment to regularly assess its effectiveness and skills-set and knowledge it requires to operate at a high level. Trustees are appointed from diverse backgrounds for their expertise, knowledge and interest in infant feeding.

The key duties and responsibilities of the Board of Trustees include making decisions on strategic, organisation and financial policy affecting the charity, including Information Governance, Health and Safety, Safeguarding, reserve policy, investment decisions and annual budget approval.

Board of Directors: Induction and Training

New directors all receive an induction pack and are invited to participate in an induction programme which includes meetings with the other Directors, Chief Executive, members of staff and volunteers. The induction pack is updated regularly, incorporating good practice guidance from the Office of the Scottish Charity Regulator (OSCR).

Director training on roles and responsibilities, information governance and infant feeding awareness is carried out as required.

Directors adhere to a Conflict of Interests policy and a Register of Interests is held and regularly reviewed. Interests are declared at the start of each board meeting.

The member directors retire from the Board by rotation. The longest serving third of the Board step down at the AGM. Board members can then stand for re-election.

Organisational and Decision-Making Structure

The Board of Directors meets quarterly and is responsible for the strategic direction and key policies of the charity. The Chief Executive has delegated responsibility to oversee the operational management of the charity and ensure delivery of the strategic plan with support from a central management team.

There is currently one sub-committee that supports the work of the Board in a specific area.

- Finance, Audit and Risk (FAR) Committee, a formal Board sub-committee, overseeing financial matters, compliance and the risk register.

THE BREASTFEEDING NETWORK

REPORT OF THE DIRECTORS

FOR THE YEAR ENDED 31 MARCH 2021

The Quality, Standards and Training (QUeST) committee, a formal Board sub-committee overseeing quality and standards of all BfN information, support and training was disbanded in July 2020 in response to training being now an integrated part of BfN operations.

During the year, the charity employed 2 full-time members of staff, 130 part-time members of staff and 624 volunteers who underpin the work of the charity. For each staff member, there is a staff handbook, HR policies and process, a job description and person specification and support from a line manager. For each volunteer, there is a task description, access to a volunteers' handbook and policies and support from a supervisor and their nearest project management. All registered staff and volunteers enjoy regular support and supervision and all staff receive regular 1-1 supervision and appraisals.

Pay policy for senior staff

The Board of Directors consider the Chief Executive Officer, NBH Manager, Central Support Manager, HR Advisor, Training Manager and the Programme Managers to be the key management roles in the charity. The pay of the senior staff is reviewed periodically.

All directors give of their time freely and no director received remuneration in the year. Details of directors' expenses are disclosed in note 8 to the accounts.

STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITORS

So far as the Directors are aware, there is no relevant audit information (as defined by Section 418 of the Companies Act 2006) of which the company's auditors are unaware, and each Director has taken all the steps he or she ought to have taken as a Director in order to make himself or herself aware of any relevant audit information and to establish that the company's auditors are aware of that information.

SMALL COMPANY PROVISIONS

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

Approved by the Board of Directors on 2nd October 2021 and signed on their behalf by:



Ann Kerr (Chairperson)

THE BREASTFEEDING NETWORK
INDEPENDENT AUDITORS' REPORT
TO THE DIRECTORS AND MEMBERS OF THE BREASTFEEDING NETWORK
FOR THE YEAR ENDED 31 MARCH 2021

Opinion

We have audited the financial statements of The Breastfeeding Network for the year ended 31 March 2021, which comprise the Statement of Financial Activities (incorporating the Income and Expenditure Account), the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Accounting Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs UK) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information in the annual report, other than the financial statements and our auditor's report thereon. The directors are responsible for the other information. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

THE BREASTFEEDING NETWORK

INDEPENDENT AUDITORS' REPORT

TO THE DIRECTORS AND MEMBERS OF THE BREASTFEEDING NETWORK

FOR THE YEAR ENDED 31 MARCH 2021

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006, the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the directors' annual report; or
- Proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.
-

Responsibilities of directors

As explained more fully in the directors' responsibilities statement set out on pages 13-14, the directors are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

THE BREASTFEEDING NETWORK
INDEPENDENT AUDITORS' REPORT
TO THE DIRECTORS AND MEMBERS OF THE BREASTFEEDING NETWORK
FOR THE YEAR ENDED 31 MARCH 2021

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Irregularities that result from fraud are inherently more difficult to detect than irregularities that result from error.

From enquiries of those charged with governance, it was determined that the risk of material misstatements from fraud was low with little scope for fraud to occur. Our audit testing is designed to detect material misstatements from fraud where there is not high-level collusion.

Our audit testing was designed to detect material misstatements from other irregularities that result from error where there is not high-level concealment of the error. In this regard the following audit work was undertaken: applicable laws and regulations were reviewed and discussed with management; senior management meeting minutes were reviewed; internal controls were reviewed; and journals were reviewed. From this audit testing it was determined that the risk of material misstatement in this regard was low.

We performed income and expenditure testing which was designed to identify any irregularities as a result of mistakes or human error. From this audit testing it was determined that the risk of material misstatement in this regard was low.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and the directors, as a body, in accordance with section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005, regulation 10 of the Charities Accounts (Scotland) Regulations 2006 (as amended). Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



Kevin Cattanach

Senior Statutory Auditor

for and on behalf of Whitelaw Wells, Statutory Auditor

Whitelaw Wells is eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006

9 Ainslie Place

Edinburgh EH3 6AT

Date: 2 October 2021

THE BREASTFEEDING NETWORK

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2021

	<u>Note</u>	<u>Unrestricted Funds</u> £	<u>Restricted Funds</u> £	<u>Total Funds 2021</u> £	<u>Total Funds 2020</u> £
Income and endowments from:					
Donations	(2)	11,950	2,673	14,623	11,669
Charitable activities:	(3,4)				
Peer support		-	849,403	849,403	744,311
Helplines		-	229,312	229,312	190,326
Training & development		-	61,839	61,839	51,651
Information dissemination		5,260	-	5,260	10,282
Other trading activities					
Fundraising		1,428	308	1,736	8,008
Investment income – bank interest		2,534	-	2,534	5,461
		-----	-----	-----	-----
Total Income		21,172	1,143,535	1,164,707	1,021,708
		-----	-----	-----	-----
Expenditure on:					
Raising funds:					
Fundraising & cost of sales	(5)	541	-	541	621
Charitable activities	(6)	(27,921)	1,074,389	1,046,468	994,064
		-----	-----	-----	-----
Total expenditure		(27,380)	1,074,389	1,047,009	994,685
		-----	-----	-----	-----
Net income		48,552	69,146	117,698	27,023
Transfers between funds	(14)	(20,546)	20,546	-	-
		-----	-----	-----	-----
Net movement in funds		28,006	89,692	117,698	27,023
Funds brought forward		699,356	254,285	953,641	926,618
		-----	-----	-----	-----
Funds carried forward		727,362	343,977	1,071,339	953,641
		=====	=====	=====	=====

The company has no gains or losses other than the results for the year as set out above. All activities are classed as continuing.

The notes on pages 24 to 35 form part of these financial statements.

THE BREASTFEEDING NETWORK

BALANCE SHEET

AS AT 31 MARCH 2021

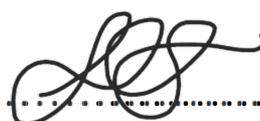
	<u>Note</u>	£	<u>2021</u> £	<u>2020</u> £
FIXED ASSETS				
Tangible assets	10		214	1,343
			-----	-----
			214	1,343
			-----	-----
CURRENT ASSETS				
Stock		2,718		3,984
Debtors	11	126,368		196,827
Cash at bank and in hand		1,058,599		806,055
			-----	-----
		1,187,685		1,006,866
CREDITORS				
Amounts falling due within one year	12	(116,560)		(54,568)
			-----	-----
NET CURRENT ASSETS			1,071,125	952,298
			-----	-----
NET ASSETS			1,071,339	953,641
			=====	=====
FUNDS				
Unrestricted funds:	14			
General Funds		252,061		268,866
Designated Funds		475,301		430,490
			-----	-----
Restricted funds	14		727,362	699,356
			343,977	254,285
			-----	-----
			1,071,339	953,641
			=====	=====

These financial statements are prepared in accordance with the special provision of Part 15 of the Companies Act 2006 relating to small companies and with the Financial Reporting Standard (FRS102) and are for circulation to members of the company. [Company no. SC330639]

Approved by the Board of Directors on 2nd October 2021 and signed on their behalf by:



.....
Ann Kerr (Chairperson)
Director



.....
Francesca Cherubini Stoughton
Director

The notes on pages 24 to 35 form part of these financial statements.

THE BREASTFEEDING NETWORK

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2021

	<u>2021</u>	<u>2020</u>
	£	£
Net cash (used)/provided by operating activities (as below)	250,010	(70,722)
Cash flows from investing activities		
Interest income	2,534	5,461
Purchase of tangible fixed assets	-	-
	<hr/>	<hr/>
Net cash provided by investing activities	2,534	5,461
	<hr/>	<hr/>
Change in cash and cash equivalents in the year	252,544	(65,261)
	<hr/>	<hr/>
Cash and cash equivalents at the beginning of the year	806,055	871,316
	<hr/>	<hr/>
Cash and cash equivalents at the end of the year	<u>1,058,599</u>	<u>806,055</u>

RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	<u>2021</u>	<u>2020</u>
	£	£
Income for the year (per Statement of Financial Activities)	117,698	27,023
Adjustments for:		
Add depreciation charge	1,129	1,130
Deduct interest income shown in investing activities	(2,534)	(5,461)
Decrease in stock	1,266	892
Decrease/(Increase) in debtors	70,459	(77,120)
Increase/(Decrease) in creditors	61,992	(17,186)
	<hr/>	<hr/>
Net cash flow provided/(used) by operating activities	250,010	(70,722)
	<hr/>	<hr/>

CASH AND CASH EQUIVALENTS represented by:

	<u>2021</u>	<u>2020</u>
	£	£
Cash held in current accounts	798,599	289,519
Cash held on short term deposit	260,000	516,536
	<hr/>	<hr/>
	1,058,599	806,055
	<hr/>	<hr/>

The notes on pages 24 to 35 form part of these financial statements.

THE BREASTFEEDING NETWORK

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2021

1. ACCOUNTING POLICIES

(a) Basis of preparation

The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019) – Charities SORP (FRS102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.

The Breastfeeding Network meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless stated in the relevant accounting policy note(s).

(b) Preparation of the accounts on a going concern basis

In spite of the uncertain economic outlook, the Directors are of the view that the charity has secured enough longer-term funding for the next 12 to 18 months and on that basis the charity is a going concern. This assessment of going concern includes the expected, ongoing impact of Covid-19 to the entity in the next 12 months following the signing of these financial statements.

(c) Income

Income is recognised when the charity is entitled to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably.

Income from government and other grants (whether capital or revenue) or contracts is recognised in the statement of financial activities when the charity has entitlement to the funds, any performance conditions attached to the grants/contracts has been met, it is probable that the income will be received, and the amount can be measured reliably and is not deferred. Where the grantor or donor has specified that the grant or donation is to be spent for a particular period, the portion which relates to a future period is treated as deferred income and included in creditors.

Donated goods, services and facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS102), volunteer time is not recognised. On receipt, donated goods, services and facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay for the equivalent item in the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Training fees, shop income and other income are accounted for when earned.

Investment income is included when receivable.

THE BREASTFEEDING NETWORK

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2021

1. ACCOUNTING POLICIES (continued)

(d) Expenditure and irrecoverable VAT

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for expenditure, it is probable that settlement will be required, and the amount of the obligation can be measured reliably. The charity is registered for VAT but for expenditure which includes any VAT which cannot be fully recovered, the VAT element is reported as part of the expenditure to which it relates.

Cost of raising funds comprises costs associated with fundraising costs.

Expenditure on charitable activities comprises those costs incurred by the charity in providing activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature (administration, finance, personnel, payroll and governance costs) necessary to support them. The basis on which support costs have been allocated are set out in note 6.

(e) Operating lease agreements

Rentals applicable to operating leases, where substantially all of the benefits and risks of ownership remain with the lessor, are charged against income on a straight-line basis over the period of the lease.

(f) Tangible fixed assets

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

Fixtures & Fittings, Equipment	25% straight line
--------------------------------	-------------------

The charity's policy is not to capitalise items that cost under £750.

(g) Stock

Stock is held at the lower of cost or net realisable value.

(h) Debtors

Debtors are recognised at the settlement amount.

Prepayments are valued at the amount prepaid net of any discounts due.

(i) Cash at bank and in hand

Cash at bank and in hand includes petty cash and bank deposits.

(j) Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are recognised at their settlement amount after allowing for any discounts due.

THE BREASTFEEDING NETWORK

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2021

(k) Fund accounting

Unrestricted funds are available for use at the discretion of the Directors in furtherance of the general objects of the charity.

Restricted funds are subject to restrictions on their expenditure imposed by the donor/grantor.

(l) Pensions

The charity contributes to a defined contribution pension scheme for all employees who are eligible to participate. The pension cost charge represents contributions payable by the Charity to the scheme in respect of the year.

2. DONATIONS

	Unrestricted Funds £	Restricted Funds £	2021 Total £	2020 Total £
Donations	4,023	2,673	6,696	7,192
Membership subscriptions	7,927	-	7,927	4,477
	11,950	2,673	14,623	11,669
	11,950	2,673	14,623	11,669

Income from donations was £14,623 (2020: £11,669) of which £11,950 (2020: £10,697) was unrestricted and £2,673 (2020: £972) was restricted.

The charity benefits greatly from the involvement and support of its many volunteers. In accordance with FRS102 and the Charities SORP (FRS102), the economic contribution of general volunteers is not recognized in the accounts.

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	2021 Total £	2020 Total £
Peer Support Programmes				
<i>Grants/contracts (Note 4)</i>	-	849,403	849,403	744,311
Helplines				
<i>Grants (Note 4)</i>	-	229,312	229,312	190,326
Training & Development				
<i>Grants/contracts (Note 4)</i>	-	61,839	61,839	51,651
Information dissemination				
<i>Other income</i>	5,260	-	5,260	10,282
	5,260	1,140,554	1,145,814	996,570
	5,260	1,140,554	1,145,814	996,570

Income from charitable activities was £1,140,554 (2020: £996,570) of which £5,260 (2020: £16,282) was unrestricted and £1,188,792 (2020: £980,288) was restricted.

THE BREASTFEEDING NETWORK

NOTES
TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2021

4. GRANT/CONTRACT INCOME

	Unrestricted Funds £	Restricted Funds £	2021 Total £	2020 Total £
Peer Support Programmes – Grant/Contract Income				
<i>Grants</i>	-	288,140	288,140	190,958
<i>Contract income</i>	-	561,263	561,263	553,353
	<hr/>	<hr/>	<hr/>	<hr/>
	-	849,403	849,403	744,311
Helplines				
<i>Grants/contracts</i>				
Scottish Government	-	42,938	42,938	40,326
SERCO	-	186,374	186,374	150,000
	<hr/>	<hr/>	<hr/>	<hr/>
	-	229,312	229,312	190,326
	<hr/>	<hr/>	<hr/>	<hr/>
Training				
<i>Grants/contracts</i>	-	61,839	61,839	51,651
	<hr/>	<hr/>	<hr/>	<hr/>
	-	61,839	61,839	51,651
	<hr/>	<hr/>	<hr/>	<hr/>

5. EXPENDITURE ON RAISING FUNDS

	Unrestricted Funds £	Restricted Funds £	2021 Total £	2020 Total £
Other fundraising costs	541	-	541	621
	<hr/>	<hr/>	<hr/>	<hr/>
	541	-	541	621
	<hr/>	<hr/>	<hr/>	<hr/>

Expenditure on raising funds was £541 (2020: £621) of which £541 (2020: £621) was unrestricted and nil (2020: nil) was restricted.

**THE BREASTFEEDING NETWORK
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2021**

6. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

	Peer Support £	Helplines £	Training ¹ £	Information ² £	2021 Total £	2020 Total £	Basis of Apportionment
Direct Costs							
Staff costs (note 8)	669,150	68,107	114,893	-	852,150	741,442	
Other staff costs	413	66	40	-	519	1,432	
Travel and Subsistence	3,719	-	(96)	-	3,623	44,188	
Goods purchased for resale	-	-	-	3,100	3,100	4,650	
Staff training and supervision costs	3,828	223	5,518	-	9,569	7,141	
Helper & Supporter course costs	-	-	15,545	-	15,545	10,326	
Room hire costs	749	-	-	-	749	13,679	
Childcare costs	-	948	-	-	948	8,597	
Project materials & resources	5,763	33,391	-	-	39,154	37,285	
Marketing/advertising	699	183	-	-	882	4,971	
Support Costs							
Management and Administration recharges	138,891	86,252	(225,143)	-	-	-	-
Establishment costs	-	-	9,195	-	9,195	9,339	% utilisation of area
Office expenses	54,982	6,110	15,273	-	76,365	67,906	Invoice/head count
Other professional fees	-	-	20,605	-	20,605	22,399	Invoiced costs
Audit fees	-	-	6,200	-	6,200	6,180	Governance
AGM and Trustee meetings	-	-	6,735	-	6,735	13,399	Governance
Depreciation	915	-	214	-	1,129	1,130	n/a
	879,109	195,280	(31,021)	3,100	1,046,468	994,064	

The charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Having identified its governance costs, the remaining support costs together with the governance costs are apportioned between the four main strands of charitable activity undertaken (Peer support, Helplines, Training & development, Information dissemination). Funding restrictions mean that it is impossible to allocate all support and governance costs to the key charitable activities. Expenditure on charitable activities was £1,046,468 (2020: £994,064) of which, when recharges were taken into account, ((£27,921) (2020: £44,021) was unrestricted and £1,074,389 (2020: £950,043) was restricted.

¹ Training & Development

² Information Dissemination

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FOR THE YEAR ENDED 31 MARCH 2021

7. SUMMARY ANALYSIS OF EXPENDITURE AND RELATED INCOME FOR CHARITABLE ACTIVITIES

This table shows the cost of the four main charitable activities and the sources of income directly to support those activities.

	Peer Support	Helplines	Training³	Information⁴	TOTAL
	£	£	£	£	£
Costs	(879,109)	(195,280)	31,021	(3,100)	(1,046,468)
Direct grant/ Contract Supp't	849,403	229,312	61,839	-	1,140,554
Earned income Fees/training/ Sales	-	-	-	5,260	5,260
Net income/ (costs) funded from other sources	(29,706)	34,032	92,860	2,160	99,346

8. STAFF COSTS

	2021	2020
	£	£
Wages and salaries	816,800	708,746
Redundancy costs	-	2,278
Social security costs	26,304	22,650
Pension costs	9,046	7,768
	852,150	741,442

The policy for redundancy follows the statutory redundancy provisions.
The number of employees based on head count was as follows:

	Number	Number
Management and administration	11	11
Service provision	115	100
	126	111

³ Training & Development

⁴ Information Dissemination

THE BREASTFEEDING NETWORK

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FOR THE YEAR ENDED 31 MARCH 2021

8. STAFF COSTS (continued)

No employee earned £60,000 per annum or more (2020: Nil).

The Directors gave their services voluntarily and received no remuneration in their capacity as trustees. No directors received reimbursement of travel, accommodation or subsistence expenses during the year. (2020: nine directors reimbursed £2,221). In 2021, four directors (2020: four directors) received remuneration as tutors and supervisors, payments authorised by the management committee and out with their roles as trustees totalling £8,604 (2020: £10,821).

The key management personnel of the charity comprise the Directors, Chief Executive and Business Managers as noted on page 15. The total employee benefits of the key management personnel were £190,750 (2020: £175,443).

9. NET INCOME

The net income for the year is stated after charging:-

	2021	2020
	£	£
Auditors' remuneration – audit fee	6,200	6,180
Auditors' remuneration – company secretarial fees	90	90
Operating leases – land & buildings	8,967	8,967
Depreciation	1,129	1,130
	<u> </u>	<u> </u>

10. TANGIBLE FIXED ASSETS

	F&F & Equip £	Total £
Cost		
As at 1 April 2020	4,517	4,517
Additions	-	-
Disposals	-	-
	<u> </u>	<u> </u>
As at 31 March 2021	4,517	4,517
	<u> </u>	<u> </u>
Depreciation		
As at 1 April 2020	3,174	3,174
Charge for the year	1,129	1,129
Released on disposal	-	-
	<u> </u>	<u> </u>
As at 31 March 2021	4,303	4,303
	<u> </u>	<u> </u>
Net book value		
As at 31 March 2020	1,343	1,343
	<u> </u>	<u> </u>
As at 31 March 2021	214	214
	<u> </u>	<u> </u>

THE BREASTFEEDING NETWORK

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FOR THE YEAR ENDED 31 MARCH 2021

11. DEBTORS

	2021	2020
	£	£
Grants/SLA's receivable	118,294	190,272
Other debtors & prepayments	8,074	6,555
	126,368	196,827
	126,368	196,827

12. CREDITORS – amounts falling due within one year

	2021	2020
	£	£
Other taxes and social security costs	7,585	6,513
Accruals	59,570	46,538
Deferred income	48,238	-
Other creditors	1,167	1,517
	116,560	54,568
	116,560	54,568

Deferred income

Balance at 31 March 2020		-
Released to Statement of Financial Activities		-
Amounts received and deferred during the year		48,238
		48,238
Balance at 31 March 2021		48,238

Deferred income relates to grant income where entitlement conditions have not been met at the year end.

13. TAXATION

The company has charitable status and is therefore exempt from tax on its charitable income under the provision of section 505 of the Income and Corporation Taxes Act 1988.

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FOR THE YEAR ENDED 31 MARCH 2021

14. MOVEMENT IN FUNDS

	As at 1 April 2020 £	Income £	Expenditure £	Transfers £	As at 31 March 2021 £
Restricted Funds					
National Breastfeeding Helplines	14,944	229,312	(195,280)	15,200	64,176
Peer Support Programmes	239,341	914,223	(879,109)	5,346	279,801
	-----	-----	-----	-----	-----
Total restricted funds	254,285	1,143,535	(1,074,389)	20,546	343,977
Unrestricted Funds					
General funds	268,866	21,172	27,380	(65,359)	252,059
<i>Designated funds:</i>					
Development & Innovation Fund	333,419	-	-	(5,346)	328,073
Redundancy fund	57,071	-	-	19,759	76,830
Capital fund	30,000	-	-	-	30,000
DIBM Support fund	-	-	-	30,400	30,400
Training fund	10,000	-	-	-	10,000
	-----	-----	-----	-----	-----
Total unrestricted funds	699,356	21,172	27,380	(20,546)	727,362
	-----	-----	-----	-----	-----
TOTAL FUNDS	953,641	1,164,707	(1,047,009)	-	1,071,339
	=====	=====	=====	=====	=====

Transfers Between Funds

During the year a transfer of £5,346 made from the Development and Innovation fund in support of a local project.

The designated fund to provide for potential redundancies in the future has been increased by £19,759 due to the fact that at the year-end more staff have been employed for greater than two years and would be entitled to redundancy pay.

The Board agreed to support the provision of this service for a further three years with a transfer of £45,600 to the DIBM support fund, £15,200 of which has been allocated in the year, leaving a net transfer of £30,400.

THE BREASTFEEDING NETWORK

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FOR THE YEAR ENDED 31 MARCH 2021

14. MOVEMENT IN FUNDS (continued)

Movement of funds for the year ended 31 March 2020:

	As at 1 April 2019 £	Income £	Expenditure £	Transfers £	As at 31 March 2020 £
Restricted Funds					
National Breastfeeding Helplines	3,635	192,251	(192,942)	12,000	14,944
Peer Support Programmes	193,668	792,089	(757,101)	10,685	239,341
	-----	-----	-----	-----	-----
Total restricted funds	197,303	984,340	(950,043)	22,685	254,285
Unrestricted Funds					
General funds	290,181	37,368	(44,642)	(14,041)	268,866
<i>Designated funds:</i>					
Development & Innovation Fund	345,134	-	-	(11,715)	333,419
-					
Redundancy fund	42,000	-	-	15,071	57,071
Capital fund	30,000	-	-	-	30,000
DIBM Support fund	12,000	-	-	(12,000)	-
Training fund	10,000	-	-	-	10,000
	-----	-----	-----	-----	-----
Total unrestricted funds	729,315	37,368	(44,642)	(22,685)	699,356
	-----	-----	-----	-----	-----
TOTAL FUNDS	926,618	1,021,708	(994,685)	-	953,641
	=====	=====	=====	=====	=====

Purpose of Funds - Restricted Funds

National Breastfeeding Helplines

Funds to support the National Breastfeeding Helpline and Drugs In Breastmilk Service.

Peer Support Programmes

Funding received for Peer Support Programmes across the country where a Service Level Agreement is in place or the funding is intended for use in a specific geographical area.

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FOR THE YEAR ENDED 31 MARCH 2021

14. MOVEMENT IN FUNDS (continued)

Purpose of Funds – Designated Funds

Peer Support Development & Innovation Fund

The directors have designated historic surpluses from Peer Support contracts to form a development fund for future work with an emphasis on sustainable models of peer support working.

Redundancy fund

A fund to provide for the significant cost of redundancy in the unlikely event of the organisation ceasing.

Capital fund

A provision for future capital investment.

DIBM Support Fund

The directors are committed to support the future provision of the service for the next three years.

Training Fund

Provision of funds to support the future training of volunteers.

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds	Restricted Funds	Total
	£	£	£
Funds balances at 31.3.21 represented by:			
Tangible fixed assets	214	-	214
Net current assets	727,148	343,977	1,071,125
	<hr/>	<hr/>	<hr/>
	727,362	343,977	1,071,339
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	Unrestricted Funds	Restricted Funds	Total
	£	£	£
Funds balances at 31.3.20 represented by:			
Tangible fixed assets	428	915	1,343
Net current assets	698,928	253,370	952,298
	<hr/>	<hr/>	<hr/>
	699,356	254,285	953,641
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

THE BREASTFEEDING NETWORK

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FOR THE YEAR ENDED 31 MARCH 2021

16. CAPITAL COMMITMENTS

The following operating lease payments were committed to be paid as at the year-end:

	Land & Buildings	2021 TOTAL	2020 TOTAL
	£	£	£
Within one year	975	975	975
	<u> </u>	<u> </u>	<u> </u>

The amounts charged to the SOFA in the period were £8,967 (2020: £8,967) for land and buildings.

17. PENSIONS

The charity operates a defined contribution pension scheme, the assets of which are held separately from those of the company in an independently administered fund. Contributions made by the company to the scheme during the year amounted to £9,046 (2020: £7,768). The balance outstanding at the year-end is £nil (2020: £nil).

18. RELATED PARTY TRANSACTIONS

Other than as disclosed in note 8, no director or person related to a director had any personal interest in any other contract or transaction entered into by the charity during the year or in the previous year. There were no outstanding balances with related parties as at 31 March 2021 (2020: £nil).