

**THE BREASTFEEDING NETWORK**

**REPORT OF THE DIRECTORS  
AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2022**

**Company Number: SC330639**

**Scottish Charity Number: SC027007**

**THE BREASTFEEDING NETWORK**

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# THE BREASTFEEDING NETWORK

## REPORT OF THE DIRECTORS

### FOR THE YEAR ENDED 31 MARCH 2022

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 2022. 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 and accredited approach underpinned by a sound evidence base. 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. Operating in 2021 has required us to be both responsive and adaptable as we continue to support families while keeping our workforce and volunteers safe. We have followed government guidelines both local and national and this has allowed us to follow a hybrid model of support, utilising helplines, online support and also meeting in person or in groups where this is permitted and risk assessed. 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. 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.

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During the financial year 2021-2022, 618 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 still been restricted, we continue to have seen some of the highest levels of volunteering on the National Breastfeeding Helpline and on our Drugs in Breastmilk Service. 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.**

#### Our Work with Parents, Families and Communities

#### ACHIEVEMENTS AND PERFORMANCE

##### **Our Work with Parents, Families and Communities**

In the past year, BfN has supported over 65,000 women and their families through its peer support schemes and helplines and its network of 618 volunteers and 147 staff. Our peer support projects are typically located in communities where breastfeeding rates are low.

##### **National Breastfeeding Helpline**

NBH 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 had an increase in phone call demand to 49,000 calls to our helplines.

The social media support has worked well using a rota system which means we maintain excellent volunteer coverage throughout the week. Dedicated social media support training and supervision continues to support this team. During this period, we have supported 5391 families. This more than doubled from the previous year; increasing by 138%.

Our voicemail offer has continued and is working well; 4 hours of call back time per day is supported by two members of staff. This has increased the answer call rate significantly as all callers leaving messages receive a guaranteed call back within 24 hours.

During this period, we had our first "Mum to Helpline" course; taking newly recruited volunteers through to being qualified to taking calls on the helpline. This offers a route for volunteers whose sole focus is the helpline to support volunteer coverage. Following an evaluation of this course, we will repeat this in September 2022.

We have also continued to offer regular 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.

An independent evaluation of NBH is being undertaken by the University of Central Lancashire. Data collection occurred between November 2021 and April 2022, with the full report expected in June 2022.

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In response to the Government's commitment to increase funding to Breastfeeding in England and Wales, we have put in a proposal for increased funding of NBH to address the demand from mother, parents and families for support across all channels including social media. We were also asked to submit a proposal for a pilot project of extending the helpline to night-time hours. These proposals were well received and continue to be discussed.

Calls last 20 minutes on average. Our volunteers offer a lot of listening and breastfeeding support – a lot of time to help support wellbeing, improve confidence as well as support a positive breastfeeding experience. 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.

*A caller to the NBH said ... 'Knowledgeable volunteers with a real passion. So extremely easy to use.'*

#### **Drugs in Breastmilk Information Service (DIBM)**

Since 1997, BfN has been running 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 historically been reliant on two pharmacists.

In 2021 the lead pharmacist, Dr Wendy Jones MBE, retired and service delivery transitioned to 11 helper trained volunteer pharmacists overseen by a general and clinical supervisor.

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. The charity will continue to respond to developing online resources relevant to enquiries about breastfeeding and medical conditions. We will also be training a new cohort of volunteers and recruiting a service manager for DIBM.

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.

#### **Peer Support Projects (Commissioned Services) England**

In the year 2021-22, 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.

In 2021-22 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), Isle of Wight, Suffolk and North East Essex, London (Islington, Haringey, Hackney, Camden, Lambeth, Tower Hamlets, Sutton and St Helier Hospital, St Georges Neonatal Unit, North Middlesex Hospital), Wokingham, Sandwell, Wolverhampton, Tameside/Oldham, Stoke on Trent, Shropshire, Derbyshire.

Training has been provided for the North West Neonatal Development Team.

New commissions were secured in Shropshire, Dorset, and Southampton.

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These services continued peer support work throughout the pandemic and this year have worked to continue virtual support whilst returning to face to face support where possible. Some services have adapted to offer appointment-based clinics and walking groups – many of which will continue as the feedback has demonstrated how successful this style of contact is – as well as the more typical breastfeeding drop-in group.

The Programme Managers worked closely with Project Leads to create and authorise Risk Assessments for activities plus update guidelines for face-to-face work, and to communicate with and support Project Leads and staff/volunteers.

These funded project areas provided volunteers and paid staff to run infant feeding support for 10,324 individual mothers and families, through 1-1 support such as via hospital postnatal wards, telephone, and online video support as well as through our groups and walks.

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 other local agencies to develop the peer support service, seeking funding where available. Time was spent in 2021 building relationships and developing services for new areas to secure income for 2022-23.

#### **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 2021/22, volunteer and paid peer supporters ran almost 1000 groups (face to face, online and walking groups) and supported around 475 different families. There were over 1,200 contacts with women and parents at the various types of support groups. BfN peer supporters also supported around 212 families in Forth Valley and 37 families in the Western Isles offering 1:1 phone support in the first few weeks after their baby arrived. In Ayrshire our peer supporters supported 460 different families as part of an integrated infant feeding team working in partnership with NHS colleagues.

BfN staff worked with the Scottish Government as part of the Breastfeeding Advocacy and Culture Change Advisory group to promote the national Breastfeeding Friendly Scotland scheme and to contributed to the development of the new Scottish Peer Support Core Principles guidance.

#### **Impact**

The Breastfeeding Network places great importance on evaluating the impact of its services on supporting breastfeeding choices. Our national surveys held in 2017, 2018, 2019, 2020 and 2021 showed very similar results – that nearly three quarters of mothers contacted BfN because they were experiencing breastfeeding problems, 90% of mothers felt they had the information needed to make decisions about feeding their baby after contact with BfN (up from 60% before contact).

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Each year, 90% of responders say they feel listened to, that their choices are respected, they are not pressured to do one particular thing, and that the support/information they received is specific to them, and 95% would recommend us to family or friends.

In 2021-22, rather than repeat a national survey, a focus was put upon reviewing individual project/local evaluations, as a result of the different Covid guidelines and activities available in each area. This feedback could then allow projects to make adaptations locally, based on the allowed activities in each region.

#### **Comments from respondents from various services:**

“The ladies were kind, compassionate and patient and really listened fully to the issues before making suggestions.”

“Would be nice to have weekly theme/topic in addition to answering weekly spontaneous questions.” **This was followed up and themes/topics are now a regular part of the group.**

“Really lovely to speak to someone face-to-face and to feel listened to and supported.” **Following return to face-to-face support after the pandemic.**

“After the video call and the face-to-face session, I have now been able to establish breastfeeding properly with my son. So glad I emailed you that day. I can’t explain what a big difference the help made as before that I have almost given up.” **Demonstrating how video and phone calls are now part of the standard offer, rather than just drop-in groups.**

“From the initial messages, to the zoom call, the face-to-face session and follow up with the volunteer - I have felt so heard and supported at a time of need. This was invaluable to my journey.”

#### **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 systems in place, including internal moderation, to maintain quality.

BfN offers two levels of accredited training: Helpers and Supporters. The BfN’s Helpers Course comprises two units at OCNL Level 2 (equivalent to GCSEs/National 5 in Scotland and worth 6 credits) and was traditionally delivered face to face, although adaptations over the last two years mean that it is now often delivered online and via group video calls or using a blended approach with some sessions delivered in person and others online. In 2021 two adapted versions of the Helpers course were delivered, one to train Helpers specifically to volunteer in the Neonatal unit (Neonatal Helpers Course) and one to train a cohort of Pharmacists who can support parents via our Drugs in Breastmilk information service.

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The BfN Supporters 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 Supporters course, and a full Supporters course. In addition, BfN registered a new cohort of Helpline volunteers who had completed the first Mum to Helpline Supporter course, which trains new volunteers to become Helpline Supporters in one complete course which is accredited at Level 3. From April 2021 to March 2022, BfN delivered a total of 22 Helpers courses, 1 Helpline Supporters course and 3 full Supporters courses.

We also transferred in a number of volunteers who had trained elsewhere. All of this activity resulted in the registration of 204 new Helpers, 30 new Helpline Supporters and 20 full Supporters.

#### **Tutor and Supervisor Training**

As part of BfN's strategic commitment to develop and train new Tutors and Supervisors, BfN trained 9 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 quarterly Tutor and Supervisor events
- NBH Study Days and Local area hosted Study Days

#### **Non-accredited training**

During the year, BfN worked with Nurturing Birth to develop a new course aimed at training doulas, health professional and others in understanding more about how to support breastfeeding parents. The course is not accredited but it is OCN Endorsed in recognition of the quality standards being maintained. The pilot of Supporting Infant Feeding in your Practice was completed in December 2021 and fully evaluated. The course was overwhelmingly successful and should deliver a new income stream for BfN.

We also delivered 12 First Milk Matters Breastfeeding Awareness sessions with around 65 attendees in total. This is a short (2.5hr) session delivered online that covers general information about why breastfeeding is important and how everyone can support it. Two of the sessions were commissioned by external organisations for their own staff (A Mother and Baby unit and an early year's organisation) the other sessions were attended by individuals. Some of those who attended were already supporting families with infant feeding or working with families, for example as paediatricians, GPs, doulas or nurses, and wanted to increase their knowledge about breastfeeding. The cost for an individual to attend a session is £30.

In 2021 we also delivered three new "Champions" training courses. This is a 7-hour course that trains volunteers to offer emotional and social support to new parents and that can offer an introduction to peer support training. One of the Champions courses trained Neonatal Champions who can use their lived experience of having a baby on the neonatal unit to support other parents. Several dads trained on this course. The other two courses were aimed at training volunteers who have English as an additional language

#### **Partners and Networks**

We are proud of our work with others during 2021-22, especially our partner on NBH, the Association of Breastfeeding Mothers.



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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.

We have been pleased to continue our support for Government especially the Start for Life team in the Office for Health Improvement and Disparities, 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. Working with other organisations we have supported the development of a breastfeeding alliance which we hope will help 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, University of Dundee and University of Central Lancashire and consultancy work with Baby Feeding Law Group.

**We thank our partners and supporters for their time, expertise and funding during 2021-22.**

#### **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 2021/22 financial year was 835 (2020/21: 901).

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

#### **Friends of BfN**

This category was implemented at the beginning of April 2018. 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 2022 there were 476 current Friends of BfN.

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##### **Friends of DIBM**

At the end of March 2022, BfN had two organisational members and 29 individual members. Members receive the following benefits:

- 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 maintaining a specific area of the website dedicated to answering frequently asked questions on breastfeeding and Covid-19. During 2021/22, 1,324,714 users accessed the charity website, a significant increase on the 800,064 in the previous year with 60% of visitors located in the UK. International visits came from the US (21%), Australia, India, Ireland, Canada, Philippines, South Africa, New Zealand, and Malaysia.

###### **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 Covid and breastfeeding have been particularly popular this year.

##### **FINANCIAL REVIEW AND RISK**

In 2021-22, the Directors reviewed impact of the charity's strategic plan and met to discuss priorities for the future. This included decisions for key areas including planning for the recruitment of a new Chief Executive and support for continued roles to ensure skilled capacity for the work of the charity. 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. Following 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.

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Recommendations for their appointment were approved at full meetings of the Board in October 2021. One Director left because of changes in personal circumstances in March 2022. Another director left in April 2021 and one Director left in July 2022.

**Financial Review**

In the year ended 31 March 2022 the total income was £1,191,772 (2021: £1,164,707) and the total expenditure was £1,177,601 (2021: £1,047,009). The total funds carried forward at the end of the year were £1,085,510 (2021: £1,071,339), of which £495,984 (2021: £343,977) were restricted funds and £589,526 (2021: £727,362) were unrestricted funds. The movement in unrestricted reserves was a deficit of £91,757 (before transfers) (2021: surplus of £48,552).

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 2021-22, 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. Several 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 current target is to cover the core running costs of the charity for at least nine months. The core running costs are approximately £33,000 per month. The balance of unrestricted reserves at 31 March 2022, after designated funds have been deducted, is £144,512, which represents just over four months' running costs. The Board are exploring ways to increase the general fund.

**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. In 2021/2022 considering the protracted nature of Covid-19 additional meetings with up to 3 Directors were held on a monthly basis 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 for internal services, in addition to the policies and procedures concerned with safeguarding and health and safety practices.

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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.

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

<b>1. Risk Description – Financial</b>
BfN's development may be negatively impacted by a reduction in funding or support from government and in commissioned income resulting in reduction of core income and possible loss of services to parents, families, and training for volunteers.
<b>Strategy to manage risk</b> Unknowns associated with the economic impact of COVID-19 will require additional monitoring and communication with funders locally and nationally. BfN's gives priority to building relationships with appropriate funders and with government and we have been working closely with policy teams in both Scotland and in England. Locally we assess the viability of all contracts when tendering or re-tendering and we are proactive in seeking new work where appropriate. 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 raise awareness of cuts to services proactively.
<b>2. Risk Description – Environmental and External</b>
Government de-prioritises breastfeeding and the role of infant feeding in wider health and social planning.
<b>Strategy to manage risk</b> The approved approach is to influence and 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.
<b>3. Risk Description – Cyber Attack</b>
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.
<b>Strategy to manage risk</b> 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 third consecutive year.

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#### **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, one that builds on lessons learned and hybrid ways of working.

#### **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 NBH have also been expanded with the aim of supporting more parents during this time.

#### **PLANS FOR THE FUTURE**

##### **Our plans for 2022-2023 include: -**

- Working on a complete update to the charity's strategic plan, 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 2022 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 neonatal peer support training
  - Developing a suite of e-learning modules based around professional development and further learning
  - Delivering more 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
- Sustaining the DIBM information service even more through recruitment and training of a new volunteer cohort and appointment of a DIBM service manager

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#### **COVID-19**

In 2021/22 we find ourselves still needing to adapt to the challenges of the pandemic albeit with fewer mandatory restrictions. BfN continues to work to its recognised strengths such as telephony skills, ease of remote skilled volunteer base and an established working from home culture. This has allowed us to adapt well to respond to the uncertainty ahead. The Board of Trustees agreed for 3 Directors including the Chair to meet with the Chief Executive and relevant staff team on a monthly basis to support and monitor the charity's response efforts.

Meetings continue to be 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;

## THE BREASTFEEDING NETWORK

### REPORT OF THE DIRECTORS

#### FOR THE YEAR ENDED 31 MARCH 2022

- 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 to operate on that basis.

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

## THE BREASTFEEDING NETWORK

### REPORT OF THE DIRECTORS

#### FOR THE YEAR ENDED 31 MARCH 2022

<b>Solicitors</b>	Turcan Connell Princes Exchange 1 Earl Grey Street Edinburgh EH3 9EE
<b>Senior Statutory Auditor Independent Auditors</b>	Kevin Cattanach CA Whitelaw Wells Statutory Auditors 9 Ainslie Place Edinburgh EH3 6AT
<b>Accountant</b>	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:

Sarah Turner (Chair from October 2021)  
Joy Hastings (Vice Chair from October 2021)  
Ann Kerr (Chair until October 2021)  
Francesca Cherubini Stoughton (Vice Chair until October 2021)  
Dr Caroline Polley  
Caragh Gregory (resigned April 2021)  
Claire Fradley (appointed October 2021)  
Dr Ernestine Gheyoh Ndzi  
Emily Carpenter (appointed October 2021)  
Grace Edghill (resigned September 2022)  
Jeskirat Johal (appointed October 2021)  
Mandy Barlow (resigned July 2021)  
Dr Sarah Hindocha (resigned March 2022)  
Dr Zara Bergman

#### **Key Management Personnel**

<b>Chief Executive</b>	Catherine Hine (appointed 1 <sup>st</sup> October 2022) Shereen Fisher (resigned 30 <sup>th</sup> June 2022)
<b>NBH Manager</b>	Hester Schofield (appointed 17 <sup>th</sup> January 2022) Felicity Lambert (resigned 31 <sup>st</sup> December 2021)
<b>Central Support Manager</b>	Clare Farquhar
<b>HR Advisor</b>	Julie Muir
<b>Programme Manager (North)</b>	Nina White
<b>Programme Manager (South)</b>	Anthea Tennant-Eyles
<b>Programme Manager (Scotland)</b>	Sarah Edwards
<b>Training &amp; Development Manager</b>	Sarah Edwards



# THE BREASTFEEDING NETWORK

## REPORT OF THE DIRECTORS

### FOR THE YEAR ENDED 31 MARCH 2022

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### Governing Document

The Breastfeeding Network is a charitable company limited by guarantee incorporated on 7<sup>th</sup> 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 2022

During the year, the charity employed 2 full-time members of staff, 142 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 Manager, 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 8 October 2022 and signed on their behalf by:



Sarah Turner (Chairperson)

## THE BREASTFEEDING NETWORK

### INDEPENDENT AUDITORS' REPORT

#### TO THE MEMBERS AND DIRECTORS OF THE BREASTFEEDING NETWORK

#### FOR THE YEAR ENDED 31 MARCH 2022

##### Opinion

We have audited the financial statements of The Breastfeeding Network for the year ended 31 March 2022, 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 2022 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- 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 trustees' (who are also the directors of the company for company law purposes) 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 trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. 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.

## THE BREASTFEEDING NETWORK

### INDEPENDENT AUDITORS' REPORT

#### TO THE MEMBERS AND DIRECTORS OF THE BREASTFEEDING NETWORK

#### FOR THE YEAR ENDED 31 MARCH 2022

##### **Opinions on matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the directors' report, prepared for the purposes of company law and included in the report of the trustees, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report, included with the report of the trustees, has been prepared in accordance with applicable legal requirements.

##### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report, included in the report of the trustees.

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:

- adequate and proper accounting records have not been kept; or
  - the financial statements are not in agreement with the accounting records; or
  - certain disclosures of trustees' remuneration specified by law are not made; or
  - we have not received all the information and explanations we require for our audit; or
  - the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report, included, within the report of trustees and from the requirement to prepare a strategic report.
- 

##### **Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement set out on pages 13-14, the trustees (who are directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees 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 trustees 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 trustees 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 under the Companies Act 2006 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.

**THE BREASTFEEDING NETWORK**

**INDEPENDENT AUDITORS' REPORT**

**TO THE MEMBERS AND DIRECTORS OF THE BREASTFEEDING NETWORK**

**FOR THE YEAR ENDED 31 MARCH 2022**

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.

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 carried out income and expenditure testing which was designed to identify any irregularities as a result of simple 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](http://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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Kevin Cattnach

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: 8 October 2022

**THE BREASTFEEDING NETWORK**

**STATEMENT OF FINANCIAL ACTIVITIES**

**FOR THE YEAR ENDED 31 MARCH 2022**

	<u>Note</u>	<b>Total Unrestricted Funds £</b>	<b>Total Restricted Funds £</b>	<b>Funds 2022 £</b>	<b>Funds 2021 £</b>
<b>Income and endowments from:</b>					
<b>Donations</b>	(2)	12,474	2,890	15,364	14,623
<b>Charitable activities:</b>	(3,4)				
Peer support		15,017	913,462	928,479	849,403
Helplines		-	206,228	206,228	229,312
Training & development		-	31,364	31,364	61,839
Information dissemination		5,737	-	5,737	5,260
<b>Other trading activities</b>					
Fundraising		3,562	254	3,816	1,736
<b>Investment income – bank interest</b>		784	-	784	2,534
		-----	-----	-----	-----
<b>Total Income</b>		37,574	1,154,198	1,191,772	1,164,707
		-----	-----	-----	-----
<b>Expenditure on:</b>					
<b>Raising funds:</b>					
Fundraising & cost of sales	(5)	342	-	342	541
<b>Charitable activities</b>	(6)	128,989	1,048,270	1,177,259	1,046,468
		-----	-----	-----	-----
<b>Total expenditure</b>		129,331	1,048,270	1,177,601	1,047,009
		-----	-----	-----	-----
<b>Net expenditure/income</b>		(91,757)	105,928	14,171	117,698
Transfers between funds	(14)	(46,079)	46,079	-	-
		-----	-----	-----	-----
<b>Net movement in funds</b>		(137,836)	152,007	14,171	117,698
Funds brought forward		727,362	343,977	1,071,339	953,641
		-----	-----	-----	-----
<b>Funds carried forward</b>		589,526	495,984	1,085,510	1,071,339
		=====	=====	=====	=====

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 2022**

	<u>Note</u>	£	<u>2022</u> £	<u>2021</u> £
<b>FIXED ASSETS</b>				
Tangible assets	10		970	214
			970	214
<b>CURRENT ASSETS</b>				
Stock		1,738		2,718
Debtors	11	170,740		126,368
Cash at bank and in hand		946,370		1,058,599
			1,118,848	1,187,685
<b>CREDITORS</b>				
Amounts falling due within one year	12	(34,308)		(116,560)
			1,084,540	1,071,125
<b>NET CURRENT ASSETS</b>				
			1,085,510	1,071,339
<b>NET ASSETS</b>				
			1,085,510	1,071,339
<b>FUNDS</b>				
Unrestricted funds:	14			
General Funds		144,512		252,059
Designated Funds		445,014		475,303
			589,526	727,362
Restricted funds	14		495,984	343,977
			1,085,510	1,071,339

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 8 October 2022 and signed on their behalf by:

  
 .....  
**Sarah Turner (Chairperson)**  
 Director

  
 .....  
**Caroline Polley**  
 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 2022**

	<u>2022</u>	<u>2021</u>
	£	£
<b>Net cash (used)/provided by operating activities (as below)</b>	(111,720)	250,010
<b>Cash flows from investing activities</b>		
Interest income	784	2,534
Purchase of tangible fixed assets	(1,293)	-
	-----	-----
<b>Net cash provided by investing activities</b>	509	2,534
	-----	-----
Change in cash and cash equivalents in the year	(112,229)	252,544
	-----	-----
Cash and cash equivalents at the beginning of the year	1,058,599	806,055
	-----	-----
<b>Cash and cash equivalents at the end of the year</b>	946,370	1,058,599
	=====	=====

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

	<u>2022</u>	<u>2021</u>
	£	£
Income for the year (per Statement of Financial Activities)	14,171	117,698
Adjustments for:		
Add depreciation charge	537	1,129
Deduct interest income shown in investing activities	(784)	(2,534)
Decrease in stock	980	1,266
(Increase)/Decrease in debtors	(44,372)	70,459
(Decrease)/Increase in creditors	(82,252)	61,992
	-----	-----
Net cash flow (used)/provided by operating activities	(111,720)	250,010
	=====	=====

**CASH AND CASH EQUIVALENTS represented by:**

	<u>2022</u>	<u>2021</u>
	£	£
Cash held in current accounts	686,370	798,599
Cash held on short term deposit	260,000	260,000
	-----	-----
	946,370	1,058,599
	=====	=====

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 2022

#### 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

Despite 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 2022

#### 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 2022**

**(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 £	2022 Total £	2021 Total £
Donations	5,445	2,818	8,263	6,696
Membership subscriptions	7,029	72	7,101	7,927
	<hr/>	<hr/>	<hr/>	<hr/>
Total income from donations	12,474	2,890	15,364	14,623
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Income from donations was £15,364 (2021: £14,623) of which £12,474 (2021: £11,950) was unrestricted and £2,890 (2021: £2,673) 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 £	2022 Total £	2021 Total £
<b>Peer Support Programmes</b>				
<i>Grants/contracts (Note 4)</i>	15,017	913,462	928,479	849,403
<b>Helplines</b>				
<i>Grants/contracts (Note 4)</i>	-	206,228	206,228	229,312
<b>Training &amp; Development</b>				
<i>Grants/contracts (Note 4)</i>	-	31,364	31,364	61,839
<b>Information dissemination</b>				
<i>Other income</i>	5,737	-	5,737	5,260
	<hr/>	<hr/>	<hr/>	<hr/>
Total income from charitable activities	20,754	1,151,054	1,171,808	1,145,814
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Income from charitable activities was £1,171,808 (2021: £1,145,814) of which £20,754 (2021: £5,260) was unrestricted and £1,151,054 (2021: £1,140,554) was restricted.

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4. GRANT/CONTRACT INCOME

	Unrestricted Funds £	Restricted Funds £	2022 Total £	2021 Total £
<b>Peer Support Programmes – Grant/Contract Income</b>				
<i>Grants</i>	15,017	138,779	153,796	288,140
<i>Contract income</i>	-	774,683	774,683	561,263
	<u>15,017</u>	<u>913,462</u>	<u>928,479</u>	<u>849,403</u>
<b>Helplines</b>				
<i>Grants/contracts</i>				
Scottish Government	-	38,228	38,228	42,938
SERCO	-	168,000	168,000	186,374
	<u>-</u>	<u>206,228</u>	<u>206,228</u>	<u>229,312</u>
<b>Training</b>				
<i>Grants/contracts</i>	-	31,364	31,364	61,839
	<u>-</u>	<u>31,364</u>	<u>31,364</u>	<u>61,839</u>

5. EXPENDITURE ON RAISING FUNDS

	Unrestricted Funds £	Restricted Funds £	2022 Total £	2021 Total £
Other fundraising costs	342	-	342	541
	<u>342</u>	<u>-</u>	<u>342</u>	<u>541</u>

Expenditure on raising funds was £342 (2021: £541) of which £342 (2021: £541) was unrestricted and nil (2021: nil) was restricted.

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**6. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES**

	Peer Support £	Helplines £	Training <sup>1</sup> £	Information <sup>2</sup> £	2022 Total £	2021 Total £	Basis of Apportionment
<b>Direct Costs</b>							
Staff costs (note 8)	591,990	81,224	289,551	-	962,765	852,150	
Other staff costs	1,070	14	2,939	-	4,023	519	
Travel and Subsistence	6,759	-	494	-	7,253	3,623	
Goods purchased for resale	-	-	-	980	980	3,100	
Staff training and supervision costs	1,808	340	6,892	-	9,040	9,569	
Helper & Supporter course costs	-	-	15,246	-	15,246	15,545	
Room hire costs	4,687	(49)	-	-	4,638	749	
Childcare costs	1,560	1,096	-	-	2,656	948	
Project materials & resources	1,768	27,265	-	-	29,033	39,154	
Marketing/advertising	393	360	200	-	953	882	
Management and Administration recharges	208,380	71,308	(279,688)	-	-	-	-
Establishment costs	-	-	9,266	-	9,266	9,195	% utilisation of area
Office expenses	26,561	1,333	43,443	-	71,337	76,365	Invoiced costs
Other professional fees	19,866	-	25,539	-	45,405	20,605	Invoiced costs
Audit fees	-	-	6,180	-	6,180	6,200	Governance
AGM and Trustee meetings	-	-	7,947	-	7,947	6,735	Governance
Depreciation	537	-	-	-	537	1,129	n/a
	<u>865,379</u>	<u>182,891</u>	<u>128,009</u>	<u>980</u>	<u>1,177,259</u>	<u>1,046,468</u>	

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 £1,177,259 (2021: £1,046,468) of which, when recharges were taken into account, £128,989 (2021: (£27,921)) was unrestricted

<sup>1</sup> Training & Development

<sup>2</sup> Information Dissemination

**THE BREASTFEEDING NETWORK**

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**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.

	<b>Peer Support</b>	<b>Helplines</b>	<b>Training<sup>3</sup></b>	<b>Information<sup>4</sup></b>	<b>TOTAL</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Costs	(865,379)	(182,891)	(128,009)	(980)	(1,177,259)
Direct grant/ contract	928,479	206,228	31,364	-	1,166,071
Earned income Fees/training/ Sales	-	-	-	5,737	5,737
Net income/ (costs) funded from other sources	63,100	23,337	(96,645)	4,757	(5,451)

**8. STAFF COSTS**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Wages and salaries	920,588	816,800
Social security costs	31,470	26,304
Pension costs	10,707	9,046
	<b>962,765</b>	<b>852,150</b>

The number of employees based on head count was as follows:

	<b>Number</b>	<b>Number</b>
Management and administration	11	11
Service provision	124	115
	<b>135</b>	<b>126</b>

<sup>3</sup> Training & Development

<sup>4</sup> Information Dissemination

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**8. STAFF COSTS (continued)**

No employee earned £60,000 per annum or more (2021: 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. (2021: £nil). In 2022, four directors (2021: four directors) received remuneration as tutors and supervisors, payments authorised by the management committee and out with their roles as trustees totalling £11,323 (2021: £8,604).

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 £210,985 (2021: £190,750).

**9. NET INCOME**

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

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Auditors' remuneration – audit fee	6,180	6,200
Auditors' remuneration – company secretarial fees	108	90
Operating leases – land & buildings	8,967	8,967
Depreciation	537	1,129
	<u>          </u>	<u>          </u>

**10. TANGIBLE FIXED ASSETS**

	<b>F&amp;F &amp; Equip £</b>	<b>Total £</b>
<b>Cost</b>		
As at 1 April 2021	4,517	4,517
Additions	1,293	1,293
Disposals	-	-
	<u>          </u>	<u>          </u>
As at 31 March 2022	5,810	5,810
	<u>          </u>	<u>          </u>
<b>Depreciation</b>		
As at 1 April 2021	4,303	4,303
Charge for the year		
Released on disposal	537	537
	<u>          </u>	<u>          </u>
As at 31 March 2022	4,840	4,840
	<u>          </u>	<u>          </u>
<b>Net book value</b>		
As at 31 March 2021	214	214
	<u>          </u>	<u>          </u>
As at 31 March 2022	970	970
	<u>          </u>	<u>          </u>

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**FOR THE YEAR ENDED 31 MARCH 2022**

**11. DEBTORS**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Grants/SLA's receivable	161,572	118,294
Other debtors & prepayments	9,168	8,074
	<hr/>	<hr/>
	170,740	125,368
	<hr/> <hr/>	<hr/> <hr/>

**12. CREDITORS – amounts falling due within one year**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Other taxes and social security costs	2,703	7,585
Accruals	30,806	59,570
Deferred income	-	48,238
Other creditors	799	1,167
	<hr/>	<hr/>
	34,308	116,560
	<hr/> <hr/>	<hr/> <hr/>

**Deferred income**

Balance at 31 March 2021		48,238
Released to Statement of Financial Activities		(48,238)
Amounts received and deferred during the year		-
		<hr/>
Balance at 31 March 2022		-
		<hr/> <hr/>

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.



THE BREASTFEEDING NETWORK

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FOR THE YEAR ENDED 31 MARCH 2022

14. MOVEMENT IN FUNDS

	As at 1 April 2021 £	Income £	Expenditure £	Transfers £	As at 31 March 2022 £
<b>Restricted Funds</b>					
National Breastfeeding Helplines	64,176	206,228	(182,891)	35,066	122,579
Peer Support Programmes	279,801	947,970	(865,379)	11,013	373,405
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total restricted funds	343,977	1,154,198	(1,048,270)	46,079	495,984
<b>Unrestricted Funds</b>					
General funds	252,059	37,574	(129,331)	(15,790)	144,512
<b><u>Designated funds:</u></b>					
Development & Innovation Fund	328,073	-	-	(31,344)	296,729
Redundancy fund	76,830	-	-	16,255	93,085
Capital fund	30,000	-	-	-	30,000
DIBM Support fund	30,400	-	-	(15,200)	15,200
Training fund	10,000	-	-	-	10,000
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total unrestricted funds</b>	<b>727,362</b>	<b>37,574</b>	<b>(129,331)</b>	<b>(46,079)</b>	<b>589,526</b>
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<b>1,071,339</b>	<b>1,191,772</b>	<b>(1,177,601)</b>	<b>-</b>	<b>1,085,510</b>
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

**Transfers Between Funds**

During the year transfers in total of £31,344 were made from the Development and Innovation fund, £19,866 to support the evaluation of the NBH service, £6,000 to support research into Infant nutrition and £5,478 in support of a local project.

The designated fund to provide for potential redundancies in the future has been increased by £16,255 because at the year-end more staff have been employed for greater than two years and would be entitled to redundancy pay.

In 2020, the Board agreed to support the provision of DIBM for three years. £15,200 was transferred to restricted funds in the current year for this purpose.

A net balance of £5,535 was transferred from restricted to unrestricted funds in the year, transferring small remainder balances on completed projects.

THE BREASTFEEDING NETWORK

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FOR THE YEAR ENDED 31 MARCH 2022

14. MOVEMENT IN FUNDS (continued)

Movement of funds for the year ended 31 March 2021:

	As at 1 April 2020 £	Income £	Expenditure £	Transfers £	As at 31 March 2021 £
<b>Restricted Funds</b>					
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
<b>Unrestricted Funds</b>					
General funds	268,866	21,172	27,380	(65,359)	252,059
<b>Designated funds:</b>					
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
	-----	-----	-----	-----	-----
<b>Total unrestricted funds</b>	<b>699,356</b>	<b>21,172</b>	<b>27,380</b>	<b>(20,546)</b>	<b>727,362</b>
	-----	-----	-----	-----	-----
<b>TOTAL FUNDS</b>	<b>953,641</b>	<b>1,164,707</b>	<b>(1,047,009)</b>	<b>-</b>	<b>1,071,339</b>
	=====	=====	=====	=====	=====

**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.

**THE BREASTFEEDING NETWORK**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31 MARCH 2022**

**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 two years.

**Training Fund**

Provision of funds to support the future training of volunteers.

**15. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Funds balances at 31.3.22 represented by:			
Tangible fixed assets	-	970	970
Net current assets	589,526	495,014	1,084,540
	589,526	495,984	1,085,510
	589,526	495,984	1,085,510
Funds balances at 31.3.21 represented by:			
Tangible fixed assets	214	-	214
Net current assets	727,148	343,977	1,071,125
	727,148	343,977	1,071,125
	727,362	343,977	1,071,339

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**16. CAPITAL COMMITMENTS**

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

	<b>Land &amp; Buildings</b>	<b>2022 TOTAL</b>	<b>2021 TOTAL</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Within one year	975	975	975
	<u>          </u>	<u>          </u>	<u>          </u>

The amounts charged to the SOFA in the period were £8,967 (2021: £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 £10,742 (2021: £9,046). The balance outstanding at the year-end is £nil (2021: £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 2022 (2021: £nil).