



Company Number: SC330639
Scottish Charity Number: SC027007

THE BREASTFEEDING NETWORK
CONTENTS
FOR THE YEAR ENDED 31 MARCH 2024

CONTENTS	PAGE
Report of the Directors	2-25
Independent auditors' report to the Directors	26 - 28
Statement of financial activities	29
Balance sheet	30
Statement of cash flows	31
Notes forming part of the financial statements	32 - 45

THE BREASTFEEDING NETWORK

REPORT OF THE DIRECTORS

FOR THE YEAR ENDED 31 MARCH 2024

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 2024. 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](#).

Throughout this report we use the words 'woman', 'mum', 'mother' and 'breastfeeding'. We recognise that there are parents and individuals providing breastmilk, breastfeeding or seeking to breastfeed who may not identify as female, use other terms to describe themselves and may prefer the term 'chest feeding' to breastfeeding. BfN treats all parents with dignity and respect. When providing support our person-centred services refer to parents using their preferred language.

Our approach to the high Cost of Living and the aftermath of the pandemic

UK charities interviewed by Charities Aid Foundation in December 2023 reported significantly increased call for their services, often from families facing complex needs. This sector research highlighted rising costs of delivery and the demands on staff and volunteer teams, as the public sector continues to build back after the pandemic and amidst cost-of-living pressures¹.

"Outstanding service support! I could not do my job without their support! Caring, supportive, knowledgeable friendly volunteers, thank you. All breastfeeding parents appreciate the outstanding support received ..."

Health visitor

ONS figures show that core inflation hit a 31-year high in spring 2023, before reducing so that prices are now rising at a slower rate. In the two years to March 2024 food prices rose by an

¹ CAF (2024) <https://www.cafonline.org/about-us/publications/charity-resilience-index>

THE BREASTFEEDING NETWORK

REPORT OF THE DIRECTORS

FOR THE YEAR ENDED 31 MARCH 2024

unprecedented 23.9%². Real disposable incomes are set to rise in 2024, however low-income households are 16% more likely to be dependent on emergency food supplies³ and requiring debt advice in record numbers⁴.

Almost 80% of UK women stop breastfeeding before they want to⁵ and women living in areas of high deprivation are 40% less likely to breastfeed than their peers in the least deprived areas⁶. Women from minoritised racial backgrounds are over-represented in areas of high deprivation and less likely to access information and support on breastfeeding, even where breastfeeding rates in their community are higher⁷.

Breastfeeding information and support are vital ingredients in addressing health inequalities⁸ with often long-term implications for all family members.

This context has been evident across all areas of BfN's work and our services continue to be a vital lifeline to all families, whatever their circumstances and choices. National Breastfeeding Helpline colleagues reported that in the second half of 2023-2024, there was a slight increase in callers mentioning food insecurity, financial concerns and limited access to other services, in the six-month period.

BfN continued to work closely with local authority and charity partners to strengthen delivery of our services in homes, hospitals and community settings. These services were offered free to all users and service innovation continued to offer value and quality to our commissioning partners, for example by scaling up remote training provision to peer supporters combining multiple areas. By working closely with our partners, BfN was also able to signpost families to practical support including food banks, baby banks, community kitchens and other community support.

“Thank you so much for being incredibly friendly, helpful, kind and reassuring at the BfN sessions at Northern Parade this week and especially last week when I turned up in tears with my new baby. I was really struggling on my own with a hungry baby, pain while feeding and very limited sleep. You've created such a welcoming environment for breastfeeding mums. I left last week feeling valued, supported and much more optimistic...”

Mum, Portsmouth

In some areas, funding was secured to provide lunches and food items to assist families directly. BfN also continued to deliver virtual groups and 1-2-1 video calls support alongside drop-in models, improving access to high quality support for all where the absence or cost of transport, or time poverty are otherwise barriers.

² The Food Foundation (2024) <https://foodfoundation.org.uk/news/food-prices-tracker-february-2024#:~:text=We%20have%20been%20tracking%20the, costs%20%C2%A354.64%20per%20week>.

³ House of Commons/ Trussell Trust (2024) <https://commonslibrary.parliament.uk/who-is-experiencing-food-insecurity-in-the-uk/>

⁴ Citizens Advice Bureau (2024) <https://www.citizensadvice.org.uk/policy/publications/debt-data/>

⁵ McAndrew et al (2012); UNICEF <https://www.unicef.org.uk/babyfriendly/about/breastfeeding-in-the-uk/>

⁶ Peregrino et al (2018) <https://www.ncbi.nlm.nih.gov/pmc/articles/PMC6865869/>

⁷ House of Commons Women and Equalities Committee (2023) Black Maternal Health <https://publications.parliament.uk/pa/cm5803/cmselect/cmwomeq/94/report.html>

⁸ Public Health England (2021) <https://www.gov.uk/government/publications/commissioning-of-public-health-services-for-children/early-years-high-impact-area-3-supporting-breastfeeding> ; Scottish Government (2011) <https://www.gov.scot/binaries/content/documents/govscot/publications/advice-and-guidance/2011/01/improving-maternal-infant-nutrition-framework-action/documents/0110855-pdf/0110855-pdf/govscot%3Adocument/0110855.pdf>

THE BREASTFEEDING NETWORK

REPORT OF THE DIRECTORS

FOR THE YEAR ENDED 31 MARCH 2024

In Scotland, BfN worked with the Scottish Government and partners to produce a toolkit to begin signposting to local support for families experiencing infant food insecurity⁹.

Our volunteer and staff team remained exceptionally responsive and resourceful in the face of this challenging context for service delivery.

To improve access to our free training, BfN provided laptops, tablets and free wifi to trainees who needed them. The UK government's Start for Life programme paid for a significantly increased number of trainees (50 courses) this year, allowing the charity to target underserved communities and areas of high deprivation with accredited peer support training. In the case of the NBH@Night service, this opened up paid training and employment opportunities for women from minoritised racial backgrounds and women from areas of high deprivation.

Volunteers and staff continued to report pressures on their own family budgets. Reflecting the experience of other organisations in the sector¹⁰, recruitment and retention of volunteers in certain geographical and service areas was more challenging than in previous years. Volunteers on our helpline and face-to-face service teams often have less time available for volunteering or need to return more quickly to full-time work to pay for household expenses.

BfN has experienced a significant increase in the number and scope of commissioned contracts in areas where we work. The squeeze on commissioner¹¹ or funder budgets has meant that BfN budgets did not keep pace with increased costs in some areas. Consequently, BfN is having to achieve significantly more with less. Our commitment to keep our cost base low must always be carefully balanced with a reputation for delivering the safe, accessible and high-quality services that families, local authorities and NHS colleagues trust and value.

We take our commitment to being a Real Living Wage employer seriously. In 2022/3, this meant a 10% increase in salary costs, alongside increases in volunteers claiming expenses -which BfN has encouraged- rises in professional fees and travel costs. Commissioned activities can be short-term and uncertain in nature, and we have continued to experience fluctuations in income and expenditure during the year. These experiences highlight the continued importance to the charity of improving financial resilience through strict financial management, forward planning and securing new funding and income streams.

"I have absolutely loved volunteering with BfN. The ladies I have volunteered with are now dear friends and the interaction I've had with mums and babies has been so heart-warming and unforgettable. I'm so happy that one of the mums I've supported for many months is now becoming a volunteer herself so it's come full circle."

Volunteer, Derbyshire

Volunteers

Volunteers make BfN's work with women and families possible on the National Breastfeeding Helpline (NBH), in hospitals, homes and in the community. Volunteers also help BfN to deliver the charity's mission in many other key ways, including as Directors on the Board, as advisors, local ambassadors and fundraisers. The ultimate testament we

⁹ Scottish Government (2024) <https://www.gov.scot/publications/guide-responding-preventing-infant-food-insecurity-scotland/pages/2/>

¹⁰ Nottingham Business School and Pro Bono Economics (2024) https://www.ntu.ac.uk/data/assets/pdf_file/0027/2391840/VCSE-barometer-wave-6-report-may-2024.pdf

¹¹ Local Government Association (2024) <https://www.local.gov.uk/parliament/briefings-and-responses/spring-budget-2024-day-briefing>

THE BREASTFEEDING NETWORK

REPORT OF THE DIRECTORS

FOR THE YEAR ENDED 31 MARCH 2024

have seen for this over 2023-4 is BfN and ABM being entrusted to pilot the NBH @ Night service, an achievement only possible because of the exceptional reputation and the high level of trust in our daytime NBH services, Drugs in Breast Milk Information Service and peer supporters delivering services in communities across the UK.

The National Lottery Fund's Community Research index 2024 surveyed adults across the UK, highlighting just how important it is to potential volunteers to be able to contribute passion, energy and skills to support their community¹². The high level of commitment to consistently provide high-quality support to women and families on their feeding journey meant that an impressive 914 registered volunteers donated their skills and time to support families and a further 285 started their training journey with BfN in 2023-4. These figures represent increases of 11% and 48%, respectively, on last financial year.

“I sent a message towards closing time last night (around 9:15pm) and I still received a quick response with links to helpful information. I then received a follow up message in the morning.”

Social Media Service User

In total, a massive **39,578.25 hours** were donated to deliver services in 2023-4. This is a significant increase on the previous year. Applying Volunteer Scotland guidance¹³ and costed using equivalent market rates, this amounts to the equivalent of an additional £642,223.88 investment over the year.

Despite the financial pressures on volunteers described above, and the demands of the delivery context, BfN, its callers, families, health professionals and those that commission us, continue to benefit from exceptional levels of skill, investment in continuous development, reflective practice as well as time. Without this incredible contribution, BfN services would not be possible.

The Drugs in Breast Milk information Service, run by pharmacist volunteers, the National Breastfeeding Helpline, which operates daily throughout the year, and the increasingly busy, social media services, account for 20,671 hours, (19,350 hours in 2022/23) of BfN volunteering time this year.

All service areas recognize volunteer contributions with regular thank you cards, newsletter features, certificates and ongoing training opportunities. Volunteer's Week, Breastfeeding Weeks, local social media activity and BfN's annual conference provide key moments to thank volunteers and showcase their work.

NBH volunteer recognition badges are awarded to volunteers who have marked their 100, 250, 500, 750, 1,000, 1,500, 2,000, 2,500 and 3,000 call answered. During the year, 'long service' awards were introduced to recognise the work of some amazing volunteers who have been donating their time and skills to families on the helpline for 5, 10, 15 and even 20 years!

We would like to take this opportunity to thank every one of BfN's inspirational volunteers who contributed to our work in 2023-4. Thank you once again for everything that you made possible over the last year!

¹² The National Lottery (2024) <https://www.tnlcommunityfund.org.uk/insights/2023-24-community-research-index#:~:text=Half%20of%20people%20plan%20to,planning%20to%20volunteer%20in%202024.>

¹³ Volunteer Scotland (2023) <https://www.volunteerscotland.net/wp-content/uploads/2023/02/Calculating-the-economic-value-of-your-volunteers-Guidance.pdf>

THE BREASTFEEDING NETWORK

REPORT OF THE DIRECTORS

FOR THE YEAR ENDED 31 MARCH 2024

Our Work with Women, Families and Communities

In the past year, if each visitor to a Drugs in Breast Milk Information Service information sheet, user of a peer support service or user of our Helpline services, was assumed to be a woman and their family, BfN supported 1.26 million service users.

In practice, we understand both, that women and their families may use more than one BfN service, and that service users frequently include health service professionals and community groups, who themselves support women and families. Just over 70% of BfN's peer support services are delivered in communities with high levels of deprivation, where research shows, breastfeeding rates tend to be lower. BfN continues to take action to improve access to our services and ensure ongoing relevance amongst those groups and communities whom the evidence shows need our support most.

These striking figures are expected to grow further in the coming year, reflecting work in 2023/4 to set up the NBH@Night service, new DIBM factsheets, services in Birmingham, Lewisham, Greenwich, Enfield, Reading, Southwark and Cardiff and planned programme engagement activity in areas of deprivation in the North of England.

National Breastfeeding Helpline

The National Breastfeeding Helpline is an essential source of confidential support for women and families, which we run in partnership with The Association of Breastfeeding Mothers (ABM). In November 2023, a long-awaited funding agreement was signed for Department of Health and Social Care funding to pilot

'This would have been so amazing when I had my first. I felt so lost in the middle of the night...'

the extension of helpline hours to 24 hours a day. The service already runs 365 days a year. Over the next financial year, this allows BfN and partners, the Association of Breastfeeding Mothers, to understand and respond to families' demand for information and support throughout the night. NBH@Night was successfully launched and began taking calls on the 29th of March.

There was a huge response to recruitment campaigns for the project manager and (paid) helpline workers. The new recruits included 6 who qualified for funded accelerator Helper to Supporter training because they come from either minoritised racial backgrounds or areas of high deprivation. All team members worked hard with BfN tutors and assessors throughout March to complete the required training and inductions before launch.

The opportunity to extend the helpline is only possible because of the confidence in the existing service run by our outstanding NBH volunteer, staff teams, and the excellent collaboration with our partner, ABM. The service and our

The WHO and UNICEF reference the importance of support from peers (also referred to as breastfeeding counsellors) in the community and in healthcare settings, as a key contributor to delivering the Ten Steps to Successful Breastfeeding.

According to The Scottish Government: 'A peer supporter will provide social, emotional and practical infant feeding support to mothers and families.'

In the UK, the National Institute for Clinical Excellence (NICE) recommends to: 'provide local, easily accessible breastfeeding peer support programmes and ensure peer supporters are part of a multidisciplinary team'.

According to NICE peer supporters should 'attend a recognised and externally accredited training course in breastfeeding peer support'; contact new mothers directly within 48 hours of their transfer home...; offer mothers ongoing support according to their individual needs. This could be delivered face-to-face, via telephone or through local groups. Peer supporters can consult a health professional and are provided with ongoing support and should gain appropriate child protection clearance. (NICE <https://www.nice.org.uk/guidance/ph11>)

THE BREASTFEEDING NETWORK

REPORT OF THE DIRECTORS

FOR THE YEAR ENDED 31 MARCH 2024

exceptional team continues to inspire the trust of women, families, statutory service providers and healthcare professionals, who refer into the NBH across the UK.

The National Breastfeeding Helpline offers support via phone, webchat, social media and language lines. Our phone lines continue to receive high volumes of calls with 47,265 calls made to the helpline in this period. Social media-based services met increasing demand for online support with 6,369 families supported over the year and an increase on the previous financial year.

We continued to offer a 4-hour per day voicemail service with call backs to all voicemails left within 24 hours. The voicemail team, staffed by a small team of peer supporters, returned a total of 2,156 voicemails and enabled the helpline to provide timely support to more families at particularly busy times.

“The pharmacist was kind, compassionate and sent me links to evidence which gave me confidence to make a decision about continuing breastfeeding.”

Drugs in Breast Milk information Service (DIBM)

Since 1997, BfN has run DIBM, offering independent, evidence-based information and support to parents and health care professionals on the safety of medication in breast milk.

Five new Helpers completed their training in March, taking the total number of clinician peer supporters to 25. This increased capacity improves the resilience of the volunteer pharmacist team and strengthens the governance process through which this popular library of factsheets is updated.

The team of volunteer pharmacists answered more than 3,375 unique enquiries during this period. The library of up-to-date factsheets, which provide evidence-based information about medication and breastfeeding compatibility, attracted visits from 1,192,141 users BfN receive regular feedback that the links to DIBM factsheets are widely shared by local breastfeeding and parent groups, and community health services across the country, including in areas where BfN has no local service delivery.

In a recent service evaluation, 100% callers to Drugs in Breast Milk Information Service said they felt supported to make the best, most informed decision for them and their family; 94% felt more confident in continuing to breastfeed after speaking with a volunteer from the service and 98% felt listened to and validated by the service.

““I think the reply came within half an hour, on a Friday evening! Where else would you get such a quick response?”

Drugs in Breast Milk Information service user

Commissioned Peer Support Services in England and Wales:

In 2023-24 The Breastfeeding Network was commissioned to deliver peer support by mothers in in the following areas across England: Derbyshire, Dorset, Enfield, Greenwich, Hackney,

Haringey, Isle of Wight, Islington, Lambeth, Lewisham, Portsmouth, Reading, Sandwell, Shropshire, South and East Hampshire, Southampton, Southwark, St Helier and Epsom Hospitals, Stoke-on-Trent, Sutton, Tameside/Oldham (in partnership with Homestart), Telford & Wrekin, Tower Hamlets and Wokingham. BfN continued to deliver smaller-scale, volunteer-led services in Gloucestershire and North Hertfordshire, Suffolk and Northeast Essex.

In 2023 we launched our service in Wales, delivering peer support in Cardiff & Vale. Additional external funding has been secured for this work in 2024/5.

THE BREASTFEEDING NETWORK

REPORT OF THE DIRECTORS

FOR THE YEAR ENDED 31 MARCH 2024

In 2023-24, the charity continued to deliver and expand its commissioned services across England with additional funding from the Start for Life and Family Hubs programme. In some areas, embedded peer support services were expanded to include for example, ongoing training and supervision, co-ordination with other early years services and

breastfeeding support in hospital and in community settings. Other areas used the funding to focus on outreach to under-served communities and areas where families are less likely to access support. BfN's agile approach allowed the charity to adapt to provide pop up groups at a variety of community settings, playgroups, soft play, cafes and community events and forums.

"I wanted to provide some long overdue feedback for the amazing breastfeeding support team.... We were in hospital for 4 further nights as [he] had a small hole in his heart, and because we were struggling to feed. The amazing support workers who came to the hospital each morning were such a lifeline for me. Their patience and positive attitude helped me so much. That whole time is a blur but I remember one lady who I think was called Katie who I would love to pass my thanks to."

Services accessing funding to deliver the Family Hubs programme were Telford & Wrekin, Stoke on Trent, Sandwell, Southampton, Portsmouth, Isle of Wight, Lambeth, Islington, Haringey, Enfield, Lewisham, Greenwich and Southwark. Work focused mainly on areas of high deprivation, targeting families who may not easily access information or support, delivering closely with other services. These activities are coordinated through the Family Hubs with tailored outreach activities, such as dedicated home visits to parents under 25 years old. BfN

teams used evidence-based approaches and worked with a wide variety of local partners to set up and develop each service model to respond relevantly to local community need, whilst seeking to reduce inequalities of access. We look forward to building on this foundation in 2024 to reach as many families as possible.

Through our funded services, volunteers and paid staff in England and Wales provided invaluable, responsive infant feeding support to 13,510 (2022-23 was 13,224) individual mothers and families. This took place via 1-1 support in hospital postnatal wards, home visits, breastfeeding clinic appointments in children centres, telephone, and online video, as well as through our groups and walks.

Peer support in Scotland

In 2023/24, volunteer and paid peer supporters ran 1,800 individual groups (face to face, online and walking groups) and supported around 1,200 different families, a 50% increase on 2022-2023.

Volunteer and paid peer supporters run almost 40 peer support groups per week across Scotland, including face to face groups, Walk, Talk and Feed groups and online groups, including our online group for Muslim mums. 75% of BfN's groups in Scotland take place in areas with high levels of deprivation.

In Glasgow BfN offered 1:1 phone support to around 130 women and continued to work with Glasgow City Health and Social Care Partnership to increase the diversity of our volunteers and improve access to our services by under-served communities. Over the year around 27% of families supported via 1:1 phone support were from minoritised communities (exceeding the proportion of the Glasgow population).

"Initially went to these classes in the mind set of solely formula feeding however the no judgment, relaxing, informative environment has encouraged me to at least now give it ago and see. The confidence I've gained from these classes is invaluable."

Mum attending Infant Feeding antenatal classes in Ayrshire

THE BREASTFEEDING NETWORK

REPORT OF THE DIRECTORS

FOR THE YEAR ENDED 31 MARCH 2024

We have continued to work to increase diversity among our volunteers. In Glasgow our training courses were again targeted to help increase the number of volunteers from ethnic minority communities and those who speak additional languages. In Forth Valley we ran a volunteer training course specifically for mums aged 24 and under with the aim of increasing the number of younger volunteers. These are important steps to continually improve the relevance of our services to the communities BfN seeks to serve.

“The classes were so helpful. I couldn’t get my head around breast feeding and struggled to find out accurate information. I now feel confident enough to breast feed which I wasn’t before. It was great my husband was able to attend too and understand BF. The staff were amazing and there was no judgement. I’ve not felt that before, as other groups I have attended haven’t felt as supportive. Thank you for these sessions, I can’t tell you how much they’ve helped.”

BfN peer supporters helped around 500 Families on hospital wards in Forth Valley and also supported 500 women 1:1 over the phone in the first three week after their baby arrived. In the Western Isles 22 women benefited from 1:1 phone support in the first few weeks after birth.

In Ayrshire peer supporters helped almost 800 different families in the first 6-8 weeks after their baby arrived, offering

home visits, phone and text support as part of a unique integrated service working in partnership with NHS colleagues. This is an 88% increase in the families supported since last year.

The Ayrshire team have supported 150% more families with face-to-face antenatal sessions this year, with blocks of three sessions for parents to be to attend. 100% of those attending these sessions agreed that the sessions helped them feel more confident to achieve their feeding goals once their baby arrived.

During 2023/4, a BfN peer supporter working in schools in Stirling ensured that 450 young people benefitted from discussions about why breastfeeding and breast milk matter.

“The volunteers are wonderful. No matter how silly the question I ask may be, they always give me a supportive, helpful and informative response. And the response time is always really good. They have helped me and my anxiety more than they will ever know!”

Partners and Networks

BfN continued to build upon our strong partnerships with others during 2023-24, especially our partner on the NBH, the Association of Breastfeeding Mothers. Over the course of the year, we worked together in preparation for the much-anticipated pilot of NBH @ Night.

We continued to work with Government, particularly the Start for Life team in the Office for Health Improvement and Disparities, Children and Families Directorate in Scottish Government and the Medicines in Health Regulatory Authority.

As a core group member of the World Breastfeeding Trends Initiative, BfN was an active contributor to the UK assessment taking place in 2023-4.

Other key partnerships and networks included the All-Party Parliamentary Group on Infant Feeding and Inequalities, UKDILAS, who provide evidence-based advice to healthcare professionals on the safe use of medicines during breastfeeding, UNICEF’s UK Baby Friendly Initiative, National Infant Feeding Advisors Network, Baby Feeding Law Group, Home-Start UK, Hospital Infant Feeding Network, NCT, La Leche League and First Steps Nutrition.

THE BREASTFEEDING NETWORK

REPORT OF THE DIRECTORS

FOR THE YEAR ENDED 31 MARCH 2024

In Scotland, BfN works with Scottish Government, the Scottish Infant Feeding Advisors Network, NHS Ayrshire and Arran, NHS Lothian, NHS Forth Valley, NHS Fife, NHS Western Isles, NHS Greater Glasgow and Clyde, Glasgow City Health and Social Care Partnership (HSCP), Renfrewshire Council, Falkirk HSCP, Clackmannanshire Third Sector Interface (TSI), CVS Falkirk and the Scottish Breastfeeding Collaborative

““I think the reply came within half an hour, on a Friday evening! Where else would you get such a quick response?”

We worked with voluntary sector bodies, including Voluntary Health Scotland, ACEVO and NCVO.

BfN is dedicated to ensuring the best evidence is made available to women and families to enable a true and informed choice in infant feeding. In 2023/4 BfN collaborated with research projects including University of Central Lancashire, Kings College London, Staffordshire University, The Centre for Impact on Urban Health, York St. John University and with the Baby Feeding Law Group. BfN are also part of a sub-group of the Scottish Breastfeeding Collaborative working on some research around women and breastfeeding with a disability or long-term condition. A survey will be shared with parents across Scotland to help gather information about experiences around breastfeeding with a disability or long-term condition and help to improve the support and information for families.

At the end of 2023/4, BfN tendered for an evaluation of the NBH @Night pilot and changes to the NBH Day-time service. The findings of this evaluation are expected at the end of 2024/5.

We thank all our partners for their time, expertise and funding during 2023-24.

Understanding our impact and performance

The Breastfeeding Network roots the development and improvement of its work in evidence and learning. Our accredited training, services and information resources are informed by credible evidence and our service delivery teams develop and maintain their skills through ongoing supervision, continuous professional development and reflective practice, which are requirements of their registration with BfN.

“Every volunteer I have spoken to has been very responsive and empathetic. They go above and beyond to answer queries and show care and support.”

2023-4 marked the first full year of reporting against a new performance framework, aligned to our five-year strategy. Service teams gathered and analysed data, which were reported to and reviewed by the Board on a regular basis. This data is consistent with existing commissioner monitoring and reporting requirements, which already enables BfN to be

accountable for the use of public funding and support improvement activity within individual services.

Development of our organisation-wide data and reporting has already enriched evidence-based assessment and decisions about relevance, effectiveness, efficiency, sustainability, impact and alignment with infant feeding and early years activity beyond BfN. We anticipate additional development of our monitoring and evaluation practice once a Programme Quality Manager is appointed for the first time in 2024/5.

THE BREASTFEEDING NETWORK

REPORT OF THE DIRECTORS

FOR THE YEAR ENDED 31 MARCH 2024

In 2023-24, individual service evaluations were used to better understand how to increase our impact, and effectiveness in specific services and contexts. For example, feedback and evaluations of the DIBM, NBH daytime and social media services informed planning of the new NBH @ Night service in the second half of the year.

Learning and findings from research and evaluations were shared both through organization-wide project lead meetings and management team meetings. Evidence and learning from both Stoke and Glasgow services were shared with delegates at BfN's popular October Conference to inspire improved action on equalities.

The Breastfeeding Friendly Scheme

The BfN Breastfeeding Friendly scheme was set up to support

businesses and

organisations in their efforts to welcome breastfeeding women and families. Organisations sign up in various ways, with resources available for free via our website and the option to be added to our online venue locator. On 31st March 2024, there were 449 venues signed up to the scheme with 137 joining throughout the year, a 44% increase on the previous year. During 2023/4 local government partners in Stoke, Telford and Wrekin, Islington, Haringey, Portsmouth, Southampton and Wokingham were working with BfN on breastfeeding friendly schemes at various stages of development. Growth of the scheme has been particularly strong in North-East England.

In Islington and Haringey, dedicated Breastfeeding Friendly Scheme staff roles began working with Family Hubs funding to support community Infant Feeding Coordinators to set up and run bespoke local breastfeeding welcome schemes.

BfN staff contributed to the Scottish Government's Breastfeeding Advocacy and Culture Change Advisory group to promote a national Breastfeeding Friendly Scotland scheme run by the Scottish Government.

BfN's experience of the breastfeeding friendly scheme was also shared at a high-profile event hosted by Nottingham City Care Partnership's Small Steps Big Changes programme.

"So friendly and welcoming! It was the first group I ever went to with my newborn baby when I was very nervous on feeding in public. They gave me amazing support and reminded me how well I was doing & how awesome lots of places in our local area are! I've continued going throughout our first year and have always learnt something new & got support for different parts of our journey. Really really good valuable group."

Mum, Cardiff

"I came to your services due to having a tough time feeding baby. He's 6 weeks and 4 days and since birth feeding has been stressful for me. My milk came in late, so we were finger feeding colostrum. Then he wouldn't latch so we fed formula and now we are pumping and bottle feeding. For a short while I was using nipple shields but they were causing me a lot of pain and baby still wasn't feeding well.

It was bringing me to tears daily and I didn't feel I could switch to formula because I had no idea where to start with it. When I arrived at the drop in today, my intention was to ask how to stop my milk and how to introduce formula, I left feeling as though there may still be a chance I could breast feed my baby. If I had a choice I'd like to breastfeed for the closeness and bonding as well as all the goodness breast milk offers. I was given so much information today I felt a huge relief in that what I was experiencing was normal and not uncommon!! ... I gave it a go tonight and I think my baby latched on and fed! It wasn't painful and he seemed content.:) thank you!!"

THE BREASTFEEDING NETWORK

REPORT OF THE DIRECTORS

FOR THE YEAR ENDED 31 MARCH 2024

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, and the delivery demands on the BfN and the NBH.

During 2023-4 a comprehensive review of how BfN resources training took place. From the 1st April 2024, delivery of training will be co-ordinated and resourced by a central training team, improving BfN's ability to plan and respond to training requests.

'An informative course aimed at empowering families and highlighting the benefits of breastfeeding. As the only male attending the course, I felt initially hesitant about joining discussions hesitant. However the course content and welcoming discussions helped put me at ease and address my misconceptions.

Now I have gained a deeper appreciation and understanding that will enable me to help others.... Obviously breastfeeding isn't for everyone but if you are considering it, I highly recommend this course. With more knowledge you can make informed decisions and consider if its option that is best for your family...'

Course participant, First Milk Matters

course.

In January 2024, OCNL conducted a full review of BfN's performance as a recognised centre. In the words of the assessor, 'The centre continues to provide excellent training and continues to make new developments around supporters for breastfeeding mothers.' This judgment is a testament to the consistently high quality work of BfN's skilled training, training development and quality assurance team.

From April 2023 to March 2024, BfN ran 50 training courses resulting in 204 Helpers, 19 Helpline Supporters and 10 Supporters completing their training with BfN. 21 volunteers were 'transferred in' who trained elsewhere. This represents a 67% increase in the number of courses run. Based on feedback from learners, specific courses were run for women from Black and Asian backgrounds and in Forth Valley, for young mums. A fully funded Helpline Supporter training enabled Helpers from minoritised backgrounds and areas of deprivation, to secure paid roles on the new NBH@Night service.

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 high quality in our training provision.

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). This was traditionally delivered face to face, although adaptations over recent 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.

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

"Absolutely necessary. They helped me so much. Without this service, I would have probably ended with depression."

Mum, Haringey

THE BREASTFEEDING NETWORK

REPORT OF THE DIRECTORS

FOR THE YEAR ENDED 31 MARCH 2024

Throughout the year, BfN teams continued to adapt training design and delivery to remove barriers to under-represented groups.

Continuous Professional Development (CPD)

BfN provide training and networking opportunities for volunteers, supporters, staff, tutors and supervisors to maintain skill levels and knowledge about key topics related to BfN's work. Key events included:

- BfN's Annual Conference and AGM
- Dedicated quarterly Tutor and Supervisor events
- NBH Study Days and area hosted Study Days, including in Lambeth and for Scottish volunteers

A fund to support tutor and supervisor attendance at external CPD sessions was made available and used with those attending sharing learning with colleagues.

Non-accredited training -

Following the success of the pilot of Supporting Infant Feeding in Your Practice (OCN Endorsed) two further cohorts started this course in 2023/4, with one completing.

BfN delivered 'First Milk Matters' Breastfeeding Awareness sessions throughout the year, including for 65 participants from Telford and Wrekin and Stoke. This is a short session that covers general information about why breastfeeding is important and how everyone can support it.

Further courses are in the process of review or piloting, which will be delivered in 2024-5.

Membership and Friends Scheme

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 regular copies of the BfN Newsletter.

The number of Members at the end of the 2023/24 financial year was 914 (2022/23:769). The charity will support further member engagement in 2024-5.

Friends of BfN are individuals and organisations who want to show their commitment to BfN's vision and mission. Friends receive discounted access to BfN's annual conference and BfN's newsletter. Friends do not need to meet the requirements of Membership and therefore do not have voting rights at BfN's AGM. We are immensely grateful for their continued solidarity. At the end of March 2024 there were 1066 Friends of BfN. Our DIBM Friends also receive hard copies of DIBM information sheets, the newsletter and an e-certificate of membership.

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.

THE BREASTFEEDING NETWORK

REPORT OF THE DIRECTORS

FOR THE YEAR ENDED 31 MARCH 2024

Fundraising activities

For the first time this year, BfN participated in one of The Big Give's match funding campaigns. This raised an impressive £14,653 from individual donors and match funders. Focusing on improving the provision of our services to under-served communities in areas of high deprivation, BfN's Board agreed to allocate this funding to three relevant priorities:

- Development of services to target under-served mums from South Asian Muslim backgrounds in Glasgow;
- Marketing activity to improve awareness and use of BfN services in areas of high deprivation in the North of England
- Investment in the capacity of the Breastfeeding Friendly Scheme to support targeted growth.

We are very grateful to all the individual donors who fundraised and donated to the Breastfeeding Network in 2023/4.

Communication, website and social media

During 2023/24, the Breastfeeding Network's main website was accessed by 1,265,510 users. Of these, 21.6% were in London with high volumes of visitors in Birmingham, Milton Keynes, Wolverhampton, Plymouth, Edinburgh, Norwich, Dublin, Cardiff, Newcastle Upon Tyne and Belfast. 86% of visitors accessed the site from their mobile, significantly ahead of other devices used.

At the end of March 2024, followers of The Breastfeeding Network were over 52,500 on Facebook, almost 12,000 on X (formerly Twitter) and 26,300 on Instagram. Engagement levels remain high across all platforms providing good opportunities to improve the reach of services, influence public understanding of breastfeeding and outreach for volunteer and staff recruitment and recognition.

Financial review

In the year ended 31 March 2024 BfN's total income was £2,671,552 (2023: £1,484,526) and the total expenditure was £1,803,737 (2023: £1,354,435). There has been significant expansion during the year including funding for NBH Night Service pilot, funding from the Start For Life Programme in numerous areas, and large tenders won in Lewisham, Greenwich and Birmingham. Some of the increase reflects income received during March 2024 for projects commencing in the new financial year.

The Trustees note the credit expenditure of £107,109 in the Statement of Financial Activities (SOFA), they believe this is a one off caused by contribution to core costs received in advance for projects starting towards the end of the financial year. In addition, difficulties in the charity recruitment market led to delays in filling several key core posts.

Lauren is a Lecturer at Staffordshire University and conducts research on breastfeeding. Lauren and some of her students organized a cake and book sale and raffle, to raise vital funds for BfN. Presenting a donation to BfN, Lauren said: 'Huge credit to the charity for working so hard to provide such a wonderful support to women and families. We had a great event and was a lovely way of raising awareness too.'

Thank you to Lauren, to the students of Staffordshire University and all our donors and fundraisers in 2023/24.

THE BREASTFEEDING NETWORK

REPORT OF THE DIRECTORS

FOR THE YEAR ENDED 31 MARCH 2024

The total funds carried forward at the end of the year were £2,083,416 (2023: £1,215,601), of which £1,341,194 (2023: £638,083) were restricted funds and £742,222 (2023: £577,518) were unrestricted funds. The movement in unrestricted reserves was a surplus of £154,540 (before transfers) (2023: deficit of £25,448 (before transfers)).

Trustees note the significant carry forward where restricted income has been received in advance of expected expenditure in year.

BfN's Directors continues to prioritise, and take steps to seek out new funding opportunities particularly for unrestricted income. A clear focus of strategy is to improve financial resilience of BfN and its key services to allow for better longer term planning.

Grant funding

BfN thanks the donors who supported our organisation with grants and made our work possible in 2023-4: The Scottish Government, The National Lottery Awards for All, The Big Give Women and Girls' Fund, Michael and Betty Little Trust, Telford and Wrekin Council, Glasgow City Health and Social Care Partnership (HSCP), Scottish Government, Falkirk HSCP, CVS Falkirk Community Mental Health and Wellbeing Fund, NHS Ayrshire and Arran, Clackmannanshire and Stirlingshire Community's Mental Health and Wellbeing fund, NHS Lothian and Gloucestershire Infant Feeding Strategy.

Thank you also to the commissioners of our peer support services throughout England and the National Breastfeeding Helpline, including the Office for Health Improvement and Disparities, The Ministry of Health and Social Care.

Reserve Policy:

In line with recognised good governance practice, BfN's Directors actively review the reserves of the charity. The required level of reserves is reviewed in depth on a routine basis at least bi-annually, gathering input from the auditors at least once per year. The Finance Audit and Risk Committee meets on a quarterly basis and makes the recommendation to review the reserves policy out of cycle if the organisation faces a material risk to its income or cash flow, or an unforeseen level of expenditure, for example, as a result of unprecedented price rises.

BfN provides high quality and responsive breastfeeding support and has an exceptional reputation for doing so. As a result, the organisation is regularly commissioned by local authorities, The Department of Health and the Scottish Government. This kind of funding represents the majority of BfN's funding. Whilst we continue to secure these commissions, we understand that local and national government are facing significant pressures on their own finances. As a result, BfN is at risk of delays to funding being agreed, short term funding contracts, sudden cancellation of funding streams or refusal to absorb price increases BfN faces as a Real Living Wage Employer, for example.

The change in Government in July 2024 creates further uncertainty around future statutory policy and funding priorities. Directors agreed in May 2024 that it was prudent to work towards a new target of 12 months of staffing and operational costs given the context that BfN is operating in. This currently stands at £699,222, of which just under 6.5 months' running costs are held (£379,917); in 2023, just under 6 months were held).

During the year BfN reviewed its closed project balances (no activity for over a year). Most of its contract/funding does not include a claw back clause, but these are monitored to ensure compliance. The Board agreed that balances below £1,000 and where BfN are still active in the locality/ area, the funding is released to the local team to spend in line with project objectives. For balances over £1,000, BfN will review original agreements, documentation and in

THE BREASTFEEDING NETWORK

REPORT OF THE DIRECTORS

FOR THE YEAR ENDED 31 MARCH 2024

where appropriate, seek written authorisation on use. This will be on a case-by-case basis and signed off by FAR or Chair, Vice Chair and Treasurer. As part of this review a total of £9,298 was transferred to other projects in year and £193 was released to unrestricted (across 8 closed projects).

In November 2022, Directors took the decision to designate up to £130,000 to under-write the cost of employed Finance Manager and Business Development Manager over a two-year period. These decisions were a direct result of the perceived risk of dependence on funding. The Finance Manager has been in post since May 2023 and has focused on internal controls and planning, including introducing new processes around the organisational budget to ensure improved long-term financial planning. The Business Development Manager (role re-named Funding Manager) commenced in June 2024. The Directors agree the risk is still significant and it is prudent to maintain the fund at its current level for a further year to ensure future funding of these posts.

In addition and given the long service of many of our employees, we make provision for redundancy costs, beyond what can often be reasonably charged to our commissioning contracts. The reserve has increased to reflect BfN's new liability at 31st March 24, to £135,482. BfN has also designated £30,000 for capital costs, including IT, and a further £10,000 to invest in maintaining the skills of the tutors, supervisors, staff and volunteers, so essential to the continued quality of BfN services.

Certain services delivered by BfN are considered to be of high value to end beneficiaries and to health workers we partner with, yet at times difficult to finance. The Directors will, based on systematic review, make the decision to under-write the costs of individual projects or services, where these are judged to face a funding risk. Among these are The Drugs in Breast Milk information Service, which has been increased to £56,423.

Investment Policy (deposits)

In July 2023 BfN set up an account with Flagstone IM which gives us access to 100 accounts from over 30 different banks. Funds held in excess of medium-term operating requirements are placed in the deposit accounts with the most favourable rate of return with minimal risk. All banks on the platform are members of the Financial Services Compensation Scheme (FSCS), BfN ensures that funds invested in individual accounts do not breach the maximum limit for FSCS protection. Interest generated in 23/24 was a 950% increase on the previous year (2024 - £12,184; 2023 - £1,159).

The investment policy will continue to be reviewed on an annual basis.

Risk Management

The Board of Directors considers effective risk management a high priority to ensure charity resources are used to maximize impact in line with BfN's objects, that funds are put to most effective use, and that we minimize any potential risk to service users, communities, staff and volunteers.

Risk is a standing agenda item at all Board meetings and a consideration in the appraisal of any strategic work. The charity maintains a risk register which is regularly reviewed together with mitigation strategies and action needed, by the Board, and in greater detail by the Finance, Audit and Risk Committee (FAR), ahead of Board meetings. At an operational level, managers review and take action on risk at fortnightly team meetings. The Chair and CEO and Finance Manager and CEO meet regularly and review any emergent risks, referring to the FAR or the Board, where the need arises.

All projects complete a thorough risk assessment process, which is monitored by the responsible member of the management team, and referred for CEO or Board approval when appropriate.

THE BREASTFEEDING NETWORK

REPORT OF THE DIRECTORS

FOR THE YEAR ENDED 31 MARCH 2024

BfN has a comprehensive library of policies, many of which support the management of specific risks. These are reviewed and updated according to a timetable approved by the Board. Policy reviews and updates are informed by learning and incidents from our own practice and the wider contexts in which we work. Where the Board considers it appropriate, authority is delegated to the FAR or the CEO to authorize policies, in line with the agreed Scheme of Delegation.

Safeguarding and Health & Safety policies were both fully reviewed in 2023-24 and all volunteers and staff have been briefed in addition to receiving annual update training. BfN members understand how to report an incident and how to access supervision and support if necessary.

1. Risk Description – Financial
A reduction in funding for the National Breastfeeding Helpline, Drugs in Breast Milk information Service or significant peer support service would directly impact the support available for breastfeeding women and families as well as BfN’s core activities. Uncertainty about project finances may reduce BfN’s influence and opportunities to engage with key stakeholders on the development of evidence-based and independent infant feeding support across the UK.
Strategy to manage risk Contracts for 24/25 have been agreed with new peer support projects in the pipeline. BfN has undertaken a full review of current commissioned work and applied the RAG (red, amber, green) status for 25/26, utilising service mapping and policy context review to identify potential gaps in future funding. Further, the project budget process is under review to improve consistency of full cost recovery. BfN will continue to seek out new funding opportunities particularly for unrestricted income, including increased efforts on trusts and foundations fundraising, training income and low input fundraising (e.g. Give as you Live). A dedicated Funding Manager was recruited in June 24 to develop existing work further. In July 2023 BfN set up an account with Flagstone IM which gives us access to 100 accounts from over 30 different banks. Funds held in excess of operating requirements are placed in the accounts with the most favourable rate of return with minimal risk. BfN continues to work closely and collaboratively with funders and partners, for local services and NBH, so that the helpline continues to be recognized as an integrated part of national policy across the UK. Regular review meetings with funders and partners are maintained with high quality information being provided to explain and evidence value for money and impact. DIBM has a sustainable structure in place with a team of volunteer pharmacists supported by key staff roles and monitoring of a volunteering rota. BfN regularly engages in long-term service planning. Regular project finance reports meet the needs of commissioner reporting. Quarterly finance reviews are held with Programme Managers. Progress against core budget is reviewed by the Finance Manager and CEO and by the FAR/Board at each meeting. A robust reserves policy is in place. In May 24 following review of a variable funding environment, the Board agreed a reserve target was increased to 12 months of operational costs and several designated funds in place.

THE BREASTFEEDING NETWORK

REPORT OF THE DIRECTORS

FOR THE YEAR ENDED 31 MARCH 2024

2. Risk Description – External
<p>Despite recently easing, inflation and the significant increase to cost of living over the last two years has impacted on both BfN and families. BfN faces increased need for its services and particularly in deprived areas, increased pressure on the household budgets of volunteers and staff. Key partners in local authorities and the NHS face similar pressures on budgets and service delivery, which may in turn influence their expectations of BfN services.</p> <p>Political changes may impact the availability of funding in future.</p>
<p>Strategy to manage risk</p> <p>BfN is a committed real living wage employer and continue to monitor the impact of inflation on staff salaries.</p> <p>We regularly review how we budget, especially for core costs and staffing to ensure appropriate costing and full cost recovery in all bids, tenders and sold pieces of work. We seek efficiencies through central purchasing and alternatives to staff and volunteers incurring expenses.</p> <p>Our services are free of charge to all and consideration is given to accessible venues and meeting times, notably for those who may not have time or money to travel.</p>
3. Risk Description – Cyber Attack
<p>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 ultimately, those the charity supports.</p>
<p>Strategy to manage risk</p> <p>BfN has invested significant time and technical skills in reviewing and improving our IT systems. Technical support is in place and security measures have been appraised. Specific cyber insurance cover is in place and we have secured Cyber Essentials accreditation for the fourth year running. Good practice and relevant policies are maintained in terms of managing IT equipment and systems access for staff, volunteers and trainees.</p> <p>Mandatory Cyber Essential training has been introduced for all staff (and volunteers with access to the BFN system).</p>
4. Risk Description – Widespread mental health concerns impacting service users, staff and volunteers
<p>BfN continues to be considerate of mental health problems in the UK, impacted significantly by the cost-of-living crisis, which followed the Covid19 pandemic and the impact of lockdowns. It is further impacted by the current demands on the NHS and other civil society organisations.</p> <p>Mental ill-health has the potential to result in staff absence, lower capacity for volunteering, an increase in people having difficulty at work with an impact on the individual, service delivery, the wider team and our delivery partners. BfN have noted an increase in the number of service users seeking support via local services and on the helplines, mentioning mental health concerns.</p>

THE BREASTFEEDING NETWORK

REPORT OF THE DIRECTORS

FOR THE YEAR ENDED 31 MARCH 2024

Strategy to manage risk

BfN will ensure that staff and volunteers are signposted to appropriate mental health resources and that links are built with respected referral agencies. We will look to share learning and good practice with colleagues across the UK. We will continue to monitor, share learning and identify action through Management Team meetings.

Safeguarding policies and procedures are maintained and regularly reviewed.

Our training has already been updated to incorporate mental health concerns and we will continue to improve our own knowledge and understanding, informed by learning from projects that are piloting work in this area.

5. Risk Description- Capacity and Reliance on Key Staff

Limited resources and staff hours in central and service teams pose a risk in the event of ill health, changes in personal circumstances, or resignation. The impact of these pressures would be felt on colleagues who would have additional responsibilities to absorb, in some cases without specialist insight or separation of duties.

Strategy to manage Risk

An organisational capacity review has been undertaken over the past 18 months to determine the most efficient structure. Additional core posts have been created where gaps have been identified. This work will continue with consideration to funding and capacity to deliver, directly linked to project volume and complexity.

Key role job descriptions have been reviewed and some duties redistributed. Standard Operating Procedures are in place and are being developed where gaps exist.

System efficiencies are introduced where possible, including recently in the finance reporting.

BfN has a supportive culture and colleagues regularly assist other departments when gaps are identified. Fortnightly Managers meetings ensure strong co-ordination.

6. Risk Description- Contractual

A significant proportion of BfN's current activity is funded through public sector contracts. Contracts issued to BfN are increasing in complexity; the commissioning process can be protracted and time-consuming (due to commissioner due diligence). Commissioners frequently request that work takes place whilst negotiations are ongoing.

A scheme of delegation is in place. The CEO and Finance Manager review contracts, alongside one of the experienced team of Programme Managers. This team maintains good communication with Commissioners, uses standard checklists to review draft contracts and seeks additional advice from Board or external experts where appropriate.

An organisational contract pipeline is in development to aid the management of projects contracts.

THE BREASTFEEDING NETWORK

REPORT OF THE DIRECTORS

FOR THE YEAR ENDED 31 MARCH 2024

PLANS FOR THE FUTURE

BfN's vision is that women in the UK are able to breastfeed for as long as they choose to and are able to access support when they need it. Their mental and physical health is central to the support they receive, which is informed by evidence.

In 2023, the Board approved the following objectives and focus for our work over the following five years:

1. In our nationwide services, including the National Breastfeeding Helpline (NBH) and Drugs in Breast Milk Information Service (DIBM), BfN will:
 - Increase our reach to under-served families who need our support
 - Secure resources to sustain our high quality information and services
2. In our Scotland activities, BfN will:
 - Expand and diversify our services to women and families facing deprivation
 - Work to strengthen public and decision-maker commitment and behaviour to support women's informed choices
3. In our England and Wales activities, BfN will:
 - Increase the reach of services for women and families in areas of high deprivation
 - Work to strengthen decision-maker commitment and investment in lasting, high quality breastfeeding support for all
4. In our work with volunteers, BfN will:
 - Work towards volunteering activity that works for all women
 - Ensure BfN has the volunteer, tutor and supervisor capacity and skills in place to respond to women and families
5. As the Breastfeeding Network, we will:
 - Secure the right financial support needed to deliver the work that is most needed
 - Ensure we have the right people in place to help families who need our support most

In 2024-5, this means some of our key priorities are to:

- Deliver, market and evaluate an effective National Breastfeeding Helpline @ Night service and enhance the benefit and reach of existing high-quality daytime services
- Ensure high quality delivery of existing local peer support and work with commissioners to plan and sustain services for under-served groups in future
- Work with decision makers to strengthen understanding and commitment to invest in long term and resilient breastfeeding peer information and support services for all
- Set up an effective programme quality function that helps BfN to use programme evidence to inform funding proposals, training, delivery, improvement, influencing and communications
- Implement changes to training delivery that respond to training needs and demand with agility, supporting continued quality, reputation and growth in earned income
- Strengthen volunteer engagement practice, learning from targeted work with under-served communities in Scotland (younger mums, volunteers from Muslim communities and women with disabilities)
- Progress delivery of BfN equality and inclusion priorities, focusing on targeting of under-served communities in services, improving representation in our volunteer and work force and strengthening staff action across all work areas

THE BREASTFEEDING NETWORK

REPORT OF THE DIRECTORS

FOR THE YEAR ENDED 31 MARCH 2024

- Significantly increase fundraising and income generation to meet ambitious targets for strategic and core income
- Review the costing of activities to ensure that BfN central support continues to underpin safe and high quality support that users and healthcare professionals expect of BfN
- Implement plans to enhance BfN's family friendly working practices

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 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

THE BREASTFEEDING NETWORK

REPORT OF THE DIRECTORS

FOR THE YEAR ENDED 31 MARCH 2024

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 Flagstone First Floor, Clareville House 26-27 Oxendon Street London SW1Y 4EL

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

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:

Dr Sarah Turner (Chair)
Joy Hastings (Vice Chair)
Dr Caroline Polley (Treasurer)
Dr Ernestine Gheyoh Ndzi (Caldicott Guardian)
Claire Fradley

THE BREASTFEEDING NETWORK

REPORT OF THE DIRECTORS

FOR THE YEAR ENDED 31 MARCH 2024

Emily Carpenter
Jeskirat Johal
Nicola Lando
Fiona Stewart
Laura Thorne
Shruti Arora (joined 7th October 2023)
Rebecca Vowles (joined 7th October 2023)

Key Management Personnel

Chief Executive NBH Manager

Catherine Hine
Hester Schofield (maternity leave 15th Dec 23)
Lisa Bowen (maternity cover- joined 5th Dec 23)
Clare Farquhar (resigned September 23)

Central Support Manager HR Advisor

Julie Muir

Programme Manager (North)

Nina White

Programme Manager (South)

Anthea Tennant-Eyles

Programme Manager (Scotland)

Sarah Edwards

Programme Manager

Eleanor Johnson (joined 1st January 2024)

Finance Manager

Fiona Walker (joined 8th May 2023)

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

The articles were updated in October 2023 to increase the maximum number of Directors from 12 to 14. It remained that non-members should not form a majority. Under the Articles, new directors are elected by members, or appointed by current directors. Non-member directors are asked to stand down every year and are eligible for re-election. Directors are unremunerated.

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).

THE BREASTFEEDING NETWORK

REPORT OF THE DIRECTORS

FOR THE YEAR ENDED 31 MARCH 2024

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.

During the year, the charity employed 3 full-time members of staff, 174 part-time members of staff and 914 volunteers of which 285 are in training 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, Finance 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.

THE BREASTFEEDING NETWORK
REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 31 MARCH 2024

Approved by the Board of Directors Monday 9th September 2024 and signed on their behalf by:

A handwritten signature in black ink, appearing to be 'ST', written in a cursive style.

Sarah Turner (Chairperson)

THE BREASTFEEDING NETWORK

INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS AND DIRECTORS OF THE BREASTFEEDING NETWORK

FOR THE YEAR ENDED 31 MARCH 2024

Opinion

We have audited the financial statements of The Breastfeeding Network for the year ended 31 March 2024, 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 2024 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 2024

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 page 21, 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 2024

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. 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: 09th September 2024

THE BREASTFEEDING NETWORK

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2024

		Total Unrestricted Funds	Total Restricted Funds	Funds 2024	Funds 2023
	<u>Note</u>	£	£	£	£
Income and endowments from:					
Donations	(2)	11,134	621	11,755	18,372
Charitable activities:	(3,4)				
Peer support		-	2,151,399	2,151,399	1,179,277
Helplines		-	448,005	448,005	234,778
Training & development		3,608	23,350	26,958	45,071
Information dissemination		2,104	-	2,104	5,391
Other trading activities					
Fundraising		18,656	491	19,147	478
Investment income		12,184	-	12,184	1,159
		-----	-----	-----	-----
Total Income		47,686	2,623,866	2,671,552	1,484,526
		-----	-----	-----	-----
Expenditure on:					
Raising funds:					
Fundraising & cost of sales	(5)	255	50	305	410
Charitable activities	(6)	(107,109)	1,910,541	1,803,432	1,354,025
		-----	-----	-----	-----
Total expenditure		(106,854)	1,910,591	1,803,737	1,354,435
		-----	-----	-----	-----
Net income		154,540	713,275	867,815	130,091
Transfers between funds	(14)	10,164	(10,164)	-	-
		-----	-----	-----	-----
Net movement in funds		164,704	703,111	867,815	130,091
Funds brought forward		577,518	638,083	1,215,601	1,085,510
		-----	-----	-----	-----
Funds carried forward		742,222	1,341,194	2,083,416	1,215,601
		=====	=====	=====	=====

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 32 to 45 form part of these financial statements.

THE BREASTFEEDING NETWORK

BALANCE SHEET

AS AT 31 MARCH 2024

	<u>Note</u>	£	<u>2024</u> £	<u>2023</u> £
FIXED ASSETS				
Tangible assets	10		6,288	8,003
			6,288	8,003
CURRENT ASSETS				
Stock		657		420
Debtors	11	458,148		320,219
Cash at bank and in hand		1,713,984		960,056
			2,172,789	1,280,695
CREDITORS				
Amounts falling due within one year	12	(95,661)		(73,097)
			2,077,128	1,207,598
NET CURRENT ASSETS				
			2,083,416	1,215,601
NET ASSETS				
	15		2,083,416	1,215,601
FUNDS				
Unrestricted funds:	14			
General Funds		379,917		254,536
Designated Funds		362,305		322,982
			742,222	577,518
Restricted funds	14		1,341,194	638,083
			2,083,416	1,215,601

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 9th September 2024 and signed on their behalf by:



.....
Sarah Turner (Chairperson)
Director



.....
Caroline Polley
Director

The notes on pages 32 to 45 form part of these financial statements.

THE BREASTFEEDING NETWORK

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2024

	<u>2024</u>	<u>2023</u>
	£	£
Net cash provided/(used) by operating activities (as below)	743,158	22,335
Cash flows from investing activities		
Interest income	12,184	1,159
Purchase of tangible fixed assets	(1,414)	(9,808)
	<hr/>	<hr/>
Net cash provided by investing activities	10,770	(8,649)
	<hr/>	<hr/>
Change in cash and cash equivalents in the year	753,928	13,686
	<hr/>	<hr/>
Cash and cash equivalents at the beginning of the year	960,056	946,370
	<hr/>	<hr/>
Cash and cash equivalents at the end of the year	1,713,984	960,056
	<hr/> <hr/>	<hr/> <hr/>

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

	<u>2024</u>	<u>2023</u>
	£	£
Income for the year (per Statement of Financial Activities)	867,815	130,091
Adjustments for:		
Add depreciation charge	3,129	2,775
Deduct interest income shown in investing activities	(12,184)	(1,159)
(Increase)/Decrease in stock	(237)	1,318
(Increase) in debtors	(137,929)	(149,479)
Increase in creditors	22,564	38,789
	<hr/>	<hr/>
Net cash flow provided/(used) by operating activities	743,158	22,335
	<hr/> <hr/>	<hr/> <hr/>

CASH AND CASH EQUIVALENTS represented by:

	<u>2024</u>	<u>2023</u>
	£	£
Cash held in current accounts	1,355,152	700,056
Cash held on short term deposit	358,832	260,000
	<hr/>	<hr/>
	1,713,984	960,056
	<hr/> <hr/>	<hr/> <hr/>

THE BREASTFEEDING NETWORK

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2024

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.

(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 2024

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 2024

(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	2024 Total	2023 Total
	£	£	£	£
Donations	2,351	621	2,972	11,753
Membership subscriptions	8,783	-	8,783	6,619
	<hr/>	<hr/>	<hr/>	<hr/>
Total income from donations	11,134	621	11,755	18,372
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Income from donations was £11,755 (2023: £18,372) of which £11,134 (2023: £13,541) was unrestricted and £621 (2023 £4,831) 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	2024 Total	2023 Total
	£	£	£	£
Peer Support Programmes				
<i>Grants/contracts (Note 4)</i>	-	2,151,399	2,151,399	1,179,277
Helplines				
<i>Grants/contracts (Note 4)</i>	-	448,005	448,005	234,778
Training & Development				
<i>Grants/contracts (Note 4)</i>	-	22,600	22,600	41,742
<i>Other income</i>	3,608	750	4,358	3,329
Information dissemination				
<i>Other income</i>	2,104	-	2,104	5,391
	<hr/>	<hr/>	<hr/>	<hr/>
Total income from charitable activities	5,712	2,622,754	2,628,466	1,464,517
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Income from charitable activities was £2,628,466 (2023: £1,464,517) of which £5,712 (2023: £8,720) was unrestricted and £2,622,754 (2023: £1,455,797) was restricted.

THE BREASTFEEDING NETWORK

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2024

4. GRANT/CONTRACT INCOME

	Unrestricted Funds £	Restricted Funds £	2024 Total £	2023 Total £
Peer Support Programmes – Grant/Contract Income				
<i>Grants</i>	-	242,993	242,993	206,210
<i>Contract income</i>	-	1,908,406	1,908,406	973,067
	-	2,151,399	2,151,399	1,179,277
Helplines				
<i>Grants/contracts</i>				
Scottish Government	-	13,500	13,500	18,883
SERCO	-	434,505	434,505	215,895
	-	448,005	448,005	234,778
Training				
<i>Grants/contracts</i>	-	22,600	22,600	41,742
	-	22,600	22,600	41,742

5. EXPENDITURE ON RAISING FUNDS

	Unrestricted Funds £	Restricted Funds £	2024 Total £	2023 Total £
Other fundraising costs	255	50	305	410
	255	50	305	410

Expenditure on raising funds was £305 (2023: £410) of which £255 (2023: £355) was unrestricted and £50 (2023: 55) was restricted.

**THE BREASTFEEDING NETWORK
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2024**

6. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

	Peer Support £	Helplines £	Training ¹⁴ £	Information ¹⁵ £	2024 Total £	2023 Total £	Basis of Apportionment
<u>Direct Costs</u>							
Staff costs (note 8)	1,085,238	142,504	239,696	-	1,467,438	1,113,504	
Other staff costs	304	18	428	-	750	1,209	
Recruitment costs	299	598	3,019	-	3,916	505	
Travel and Subsistence	28,692	901	2,805	-	32,398	19,392	
Goods purchased for resale	-	-	-	464	464	1,318	
Staff training costs	4,761	1,470	220	-	6,451	3,491	
Helper & Supporter course costs	-	-	16,635	-	16,635	12,811	
Room hire and refreshment costs	19,982	588	1,838	-	22,408	11,649	
Childcare costs	1,443	1,666	49	-	3,158	5,292	
Volunteer costs	5,297	849	120	-	6,266	2,276	
Project materials & resources	36,694	22,445	687	-	59,826	27,131	
Marketing/advertising	1,737	485	-	-	2,222	348	
<u>Indirect Costs</u>							
Management and Administration recharges	264,573	107,422	(371,995)	-	-	-	
Establishment costs	-	-	11,062	-	11,062	10,563	% utilisation of area
Office expenses	56,395	6,604	65,591	-	128,590	94,017	Invoiced costs
Other professional fees (inc consultancy)	2,500	4,020	22,127	-	28,647	34,310	Invoiced costs
Audit fees	-	-	7,680	-	7,680	7,180	Governance
AGM and Trustee meetings	-	-	2,392	-	2,392	6,254	Governance
Depreciation	1,004	-	2,125	-	3,129	2,775	n/a
	1,508,919	289,570	4,479	464	1,803,432	1,354,025	

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

¹⁴ Training & Development
¹⁵ Information Dissemination

**THE BREASTFEEDING NETWORK
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2024**

6. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES (continued)

charitable activities was £1,803,432 (2023: £1,354,025) of which, when recharges were taken into account, (£107,109) (2023: £48,991) was unrestricted and £1,910,541 was restricted (2023: £1,305,034).

Trustees note the significant carry forward where restricted income has been received in advance of expected expenditure in year.

THE BREASTFEEDING NETWORK

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2024

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 £	Training¹⁶ £	Information¹⁷ £	TOTAL £
Costs	(1,508,919)	(289,570)	(4,479)	(464)	(1,803,432)
Direct grant/contract	2,151,399	448,005	22,600	-	2,622,004
Earned income <i>Fees/training/Sales</i>	-	-	4,358	2,104	6,462
Net income from charitable activities	642,480	158,435	22,479	1,640	825,034

8. STAFF COSTS

	2024 £	2023 £
Wages and salaries	1,387,309	1,061,082
Redundancy costs	4,013	500
Social security costs	57,919	39,620
Pension costs	18,197	12,302
	1,467,438	1,113,504

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	17	13
Service provision	135	126
	152	139

¹⁶ Training & Development

¹⁷ Information Dissemination

THE BREASTFEEDING NETWORK

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2024

8. STAFF COSTS (continued)

No employee earned £60,000 per annum or more (2023: Nil).

The Directors gave their services voluntarily and received no remuneration in their capacity as trustees. Two directors received reimbursement of £26.95 for travel, accommodation and subsistence expenses during the year (2023: £16). In 2024, three directors (2023: two directors) received remuneration as tutors and supervisors, payments authorised by the management committee and out with their roles as trustees totalling £9,410.57 (2023: £6,180).

The key management personnel of the charity comprise the Directors, Chief Executive and Business Managers as noted on page 23. The total employee benefits of the key management personnel were £271,216 (2023: £215,407).

9. NET INCOME

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

	2024	2023
	£	£
Auditors' remuneration – audit fee	7,680	7,180
Auditors' remuneration – company secretarial fees	120	120
Operating leases – land & buildings	9,450	9,209
Depreciation	3,129	2,775
	7,379	9,284

10. TANGIBLE FIXED ASSETS

	F&F & Equip £	Total £
Cost		
As at 1 April 2023	15,618	15,618
Additions	1,414	1,414
	17,032	17,032
Depreciation		
As at 1 April 2023	7,615	7,615
Charge for the year	3,129	3,129
	10,744	10,744
Net book value		
As at 31 March 2024	6,288	6,288
As at 31 March 2023	8,003	8,003

THE BREASTFEEDING NETWORK

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2024

11. DEBTORS

	2024	2023
	£	£
Grants/SLA's receivable	440,950	311,307
Other debtors & prepayments	17,198	8,912
	<hr/>	<hr/>
	458,148	320,219
	<hr/> <hr/>	<hr/> <hr/>

12. CREDITORS – amounts falling due within one year

		2024	2023
		£	£
Other taxes and social security costs		30,499	19,544
Accruals	62,925	52,997	
Other creditors	2,237	556	
		<hr/>	<hr/>
		95,661	73,097
		<hr/> <hr/>	<hr/> <hr/>

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

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2024

14. MOVEMENT IN FUNDS

	As at 1 April 2023 £	Income £	Expenditure £	Transfers £	As at 31 March 2024 £
Restricted Funds					
National Breastfeeding Helplines	15,829	448,005	(292,521)	(14,000)	157,313
Peer Support Programmes	622,254	2,175,861	(1,618,070)	3,836	1,183,881
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total restricted funds	638,083	2,623,866	(1,910,591)	(10,164)	1,341,194
Unrestricted Funds					
General funds	254,536	47,686	106,854	(29,159)	379,917
<u>Designated funds:</u>					
Redundancy fund	110,159	-	-	25,323	135,482
Capital fund	30,000	-	-	-	30,000
DIBM Support fund	42,423	-	-	14,000	56,423
Training fund	10,000	-	-	-	10,000
Finance & Business Development Fund	130,400	-	-	-	130,400
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total unrestricted funds	577,518	47,686	106,854	10,164	742,222
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	1,215,601	2,671,552	(1,803,737)	-	2,083,416
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

Transfers Between Funds

The designated fund to provide for potential redundancies in the future has been increased by £25,323 because at the year-end more staff have been employed for greater than two years and would be entitled to redundancy pay.

A surplus balance of £14,000 was transferred from Helplines to DIBM, to help protect the future of the service.

A net balance of £193 was transferred from restricted to unrestricted funds in the year, transferring a small remainder balance on a completed project.

£4,029 was transferred from general funds to cover a deficit on one of the peer support projects in Scotland.

THE BREASTFEEDING NETWORK

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2024

14. MOVEMENT IN FUNDS (continued)

Transfers Between Funds (continued)

Movement of funds for the year ended 31 March 2023:

	As at 1 April 2022 £	Income £	Expenditure £	Transfers £	As at 31 March 2023 £
Restricted Funds					
National Breastfeeding Helplines	122,579	234,891	(235,111)	(106,530)	15,829
Peer Support Programmes	373,405	1,225,737	(1,069,978)	93,090	622,254
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total restricted funds	495,984	1,460,628	(1,305,089)	(13,440)	638,083
Unrestricted Funds					
General funds	144,512	23,898	(49,346)	135,472	254,536
<i>Designated funds:</i>					
Development & Innovation Fund	296,729	-	-	(296,729)	-
Redundancy fund	93,085	-	-	17,074	110,159
Capital fund	30,000	-	-	-	30,000
DIBM Support fund	15,200	-	-	27,223	42,423
Training fund	10,000	-	-	-	10,000
Finance & Business Development Fund	-	-	-	130,400	130,400
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total unrestricted funds	589,526	23,898	(49,346)	13,440	577,518
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	1,085,510	1,484,526	(1,354,435)	-	1,215,601
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

THE BREASTFEEDING NETWORK

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2024

14. MOVEMENT IN FUNDS (continued)

Purpose of Funds - Restricted Funds

National Breastfeeding Helplines

Funds to support the National Breastfeeding Helpline and Drugs In Breast Milk information 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.

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. This fund has now been closed as the Board develop the future strategic direction of the organisation.

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 in the event of funding shortfalls.

Training Fund

Provision of funds to support the future training of volunteers.

Finance and Business Development Fund

The Board have committed to invest reserves in the future strategy of the organisation and to underpin this with expanding staffing capacity in both finance and business development.

THE BREASTFEEDING NETWORK

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2024

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds	Restricted Funds	Total
	£	£	£
Funds balances at 31.3.24 represented by:			
Tangible fixed assets	4,250	2,038	6,288
Net current assets	737,972	1,339,156	2,077,128
	<hr/>	<hr/>	<hr/>
	742,222	1,341,194	2,083,416
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	Unrestricted Funds	Restricted Funds	Total
	£	£	£
Funds balances at 31.3.23 represented by:			
Tangible fixed assets	6,375	1,628	8,003
Net current assets	571,143	636,455	1,207,598
	<hr/>	<hr/>	<hr/>
	577,518	638,083	1,215,601
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

16. CAPITAL COMMITMENTS

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

	Land & Buildings	2024 TOTAL	2023 TOTAL
	£	£	£
Within one year	1,036	1,036	1036
	<hr/>	<hr/>	<hr/>

The amounts charged to the SOFA in the period were £9,450 (2023: £9,209) 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 £18,197 (2023: £12,302). The balance outstanding at the year-end was £nil (2023: £nil).

THE BREASTFEEDING NETWORK

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2024

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 2024 (2023: £nil).