

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

**REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2009**
Company Number 1566925

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LA LECHE LEAGUE GREAT BRITAIN

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REPORT OF THE TRUSTEES

The trustees present their report and financial statements for the year ended 31 March 2009.

PRINCIPAL ACTIVITY

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

LEGAL AND ADMINISTRATIVE INFORMATION

Name of company: LA LECHE LEAGUE GREAT BRITAIN

The company is incorporated under the 1985 Companies Act (No. 1566925).

La Leche League Great Britain is a registered charity (No. 283771)

DIRECTORS

The following persons have served during the year.

Sue Cardus

Christina Lewis

Anna Burbidge

Helen Hannibal

Linda Rowland

Helen Russ

Olga Nguyen (Resigned October 17,2008)

Laura Storey (Resigned October 4,2008)

Jane Gilbert

Christine Gaskill (Resigned September 1,2008)

Rebecca Jenkins - Handy (Appointed May 1,2009)

Morgan Gallagher (Appointed May 5,2009)

SECRETARY

Helen Butler

REGISTERED OFFICE

129a Middleton Boulevard
Wollaton Park
Nottingham NG8 1FW

AUDITORS

Cobb Burgin & Co
Chartered Accountants and Registered Auditors
129a Middleton Boulevard
Wollaton Park
Nottingham NG8 1FW

BANKERS

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

LA LECHE LEAGUE GREAT BRITAIN

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH, 2009 (CONTINUED)

STRUCTURE, GOVERNANCE AND MANAGEMENT GOVERNING DOCUMENT

La Leche League Great Britain (LLLGB) is an affiliate of La Leche League International (LLLI), a world-wide not-for-profit organisation and internationally recognised authority on breastfeeding. La Leche League GB is registered as a charity with the Charity Commission and is a company limited by guarantee, registered in England, incorporated under the 1985 Companies Act, governed by its Memorandum and Articles of Association, dated 9 June 1981 and amended to allow for current governance arrangements on 23 October 2004 and 22 November 2008. The members of the Company are those women accredited by La Leche League International as competent to offer breastfeeding information to the best of their ability in the advancement of the objectives of La Leche League Great Britain (“La Leche League Leaders”) and who have paid their annual Leader fee. Non-Leader members of the Company may only become voting members if appointed to serve on the Council of Directors. At 31 March 2009, there were 206 Leader-members (209 at 31 March 2008, 198 at 31 March 2007) each of whom agreed to contribute £1 in the event of the charity winding up.

The Memorandum and Articles of Association were amended to allow for remuneration of directors “as provided for in the Charities Act 2006 (or any statutory re-enactment)”. Also to allow for the provision of fourteen days notice in writing of Meetings (instead of twenty one days), and to allow for electronic communication of financial documents to the company’s voting members.

APPOINTMENT OF TRUSTEES

As set out in the Articles of Association, the chair of the trustees is elected by the Council of Directors (the trustee board). Each year, at the Annual General Meeting (usually held in October) attended by the members of the charitable company, one third (or the nearest number to a third) of trustees shall retire, but shall be eligible for re-election, subject to restrictions placed on the re-election of Departmental Directors. Departmental Directors are trustees who have been elected by the membership to take responsibility for designated areas of the company’s business and who may not serve more than two three-year terms in such a position.

All voting members are circulated with invitations prior to the AGM advising them of the retiring trustees and requesting them to nominate trustees for election at the AGM.

The trustee board has the power to co-opt other trustees during the year, subject to such persons then standing for election at the next AGM. When considering co-opting trustees, the board has regard to the requirement for any specialist skills needed; for example, this year Morgan Gallagher was co-opted as a General Director, having event management skills, and Rebecca Jenkins-Handy as a General Director, having professional liaison skills .

TRUSTEE INDUCTION AND TRAINING

New trustees receive an orientation pack (revised and updated as necessary) to brief them on their legal obligations under charity and company law, a copy of the Memorandum and Articles of Association, the charity’s policies and procedures, the department structure and decision making processes, the recent financial statements of the charity and the current strategic plan.

Opportunities are given to new trustees to meet key employees and other trustees. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

ORGANISATION

The Council of Directors, which administers the charity, can have up to 15 members (the majority of whom must be appointed from amongst the Leader-members of the company). The Council meets four times a year and communicates regularly by email.

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH, 2009 (CONTINUED)

The Trustees manage the day-to-day operations of the charity, with the exception of the external training department (the Education & Development Department) which was managed until October 2008 by a paid director, Sarah Gill. To facilitate effective operations, authority is delegated to staff and volunteers, within terms of delegation approved by the trustees, for operational matters including finance, volunteer training and support, publications and training activities.

RISK MANAGEMENT

Risks facing the organisation were reassessed in 2008 and plans put in place to mitigate them.

These risks have been/are being addressed in the following ways:

Risks associated with financial shortfall from flagging sales of training programmes (new packages were developed and marketed, and, after the retirement of the department director, the post was left vacant, and the Education and Development Department regrouped).

Risks associated with the economic down-turn (marketing and fundraising campaigns directed at mothers and health professionals).

Risks associated with the restructuring of La Leche League International, our parent organisation (meeting held in Paris to discuss the implications of the restructuring, consultation with Leaders in GB and other countries, to find the best way forward for all).

Risks associated with lack of general funds from memberships and donations (fundraising team set up).

OBJECTIVES AND ACTIVITIES

The objects of the Company are to:

[i] to promote the physical and psychological health of mothers and children through education in the technique of breastfeeding, and

[ii] to advance the education of the public and especially those concerned with the care of children in the health benefits both immediate and long-term of breastfeeding.

The mission is to help mothers to breastfeed through mother-to-mother support, encouragement, information and education, and to promote a better understanding of breastfeeding as an important element in the healthy development of the baby and the mother.

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

The strategies employed to achieve the charity's objectives will be to:

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

MAIN AREAS OF OPERATION

SUPPORT

Mother-to-mother support - LLLGB Local Groups, LLLGB Telephone Helpline, LLLGB Online Helpforms

Volunteer support - Leader Accreditation, Leader Support

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH, 2009 (CONTINUED)

INFORMATION

Publications, website, professional liaison, public relations, trading subsidiary - LLL Books Ltd

EDUCATION and DEVELOPMENT

Breastfeeding courses, LLLGB Peer Counsellor Programme

ADMINISTRATION and FINANCE

Administration, finance, memberships.

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#### **MOTHER-TO-MOTHER SUPPORT**

##### **Local Groups**

Groups run regular breastfeeding information and support meetings for mothers. During 2008-09, 75 groups met regularly throughout England, Scotland and Wales. The number of contacts with mothers through Groups and one-to-one, by local Leaders, in 2008-09 was 7851 (cf 7857 in 2007-08, 7,490 in 2006-07).

In addition to support meetings for mothers, many groups organise fundraisers and workshops, plus working locally with health professionals, particularly during National Breastfeeding Awareness week (NBAW), which takes place each year in May.

##### **National Helpline**

There was a drop in the number of calls to the LLLGB Helpline from 25,000 in 2007-08 to 20,000 in 2008-09, after the introduction of a Department of Health-sponsored National Breastfeeding Helpline (run by Breastfeeding Network and the Association of Breastfeeding Mothers). Calls per month now run at an average of around 1700 per month, with an average call duration of 6.4 minutes – a total of 11,400 minutes-worth of support given to mothers.

Leaders reported answering calls from 9,600 mothers and 1,150 from health professionals and students. Some of these will be local calls, some from the National Helpline (due to incomplete reporting this data does not align with the figures from the National Helpline).

##### **Online Helpforms**

1066 Helpforms were answered in 2008-09 (an increase of more than 25% on 2007-08). Email and Helpform contacts together rose to over 3,400 (from 2,500 last year).

#### **VOLUNTEER SUPPORT**

##### **Leader Accreditation**

A small team of LLLGB Associate/Coordinators of Leader Accreditation (A/CLAs) supported by international A/CLAs worked with over 100 Applicants during the year. 37 new applications were received, and 25 new Leaders were accredited, plus 2 ex-Leaders re-accredited. A recruitment drive at LLLGB's 2008 Leader Day attracted some new or returning A/CLAs bringing the department strength up to eight, though the two senior members of the department are still shouldering most of the workload.

A major new initiative this year has been the start of the "Ten New Groups Project", funded by a 3 year grant from the Department of Health (see below). However, the project has put an extra strain on the department and more A/CLAs are needed.

An online "e-Application group" has proved successful and the forum for GB Applicants has provided a useful meeting place, enabling Applicants to discuss application topics with A/CLAs and sponsoring Leaders.

##### **Ten New Groups Project**

The project's objective is to accredit 20 (or more) new Leaders and support them to set up LLL Local

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### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH, 2009 (CONTINUED)**

Groups in areas where there is currently little or no LLL presence. The groups will be monitored to assess their impact on breastfeeding duration for the mothers who attend.

This first year saw the production of important new training resources, setting the stage for awareness days and training workshops in 2009-10.

#### **Leader Support**

The Leader Department aims to support Leaders in their work as volunteers through one to one contact with the Leader Department Director and the District Coordinators (DCs), through the organisation of workshops and conferences, and through regular contact with LLLGB via email, phone and letter. Many Leaders also find support from La Leche League International's online Community Network.

Within the department there are two trained Communication Skills (CS) Facilitators who provide sessions at workshops as well as running stand-alone CS workshops around the country to develop and enrich leadership skills. One successful development within the CS department has been the running of workshops on the theme "Communicating With Our Children". These appeal to both LLL Leaders and members within their groups.

The Council of Directors and the Strategic Planning Group are treating Leader Support as a priority. The Leader Department Director, is working, with others, to achieve a sustainable support structure. This year has seen a small increase in DC numbers and a new Leader Resource pack is under development, in partnership with the Ten New Groups Project team which will provide quality resources for all newly accredited leaders.

There were both regional and national workshops for Leaders organised during the year. The national workshop (accompanying the AGM) held in Yorkshire was attended by around 120 delegates, including Leaders, Leader Applicants, lactation consultants and mothers interested in becoming Leaders.

#### **INFORMATION**

##### **Publications (Magazines)**

The charity's flagship magazine for members, *Breastfeeding Matters*, continues to provide its readers with inspiring mothers' stories and LLL support on a bi-monthly basis. The increase in advertising revenue has enabled the introduction of more colour pages, giving the magazine a lively, modern look much appreciated by the members. The advertising revenue has also been a useful income stream to help fund the core mother-to-mother support activities of the charity. *FEEDBACK*, our in-house magazine, is being produced on a regular schedule and provides Leaders and Applicants with information, support, and a place to share ideas. The magazine retains its clean, user-friendly layout.

##### **Publications (Leaflets)**

Liaising closely with the LLLGB SHOP, the Leaflets Team continued the production of LLLGB's colourful and increasingly popular information sheets. This year has seen the publication of fourteen new titles extending the range of topics covered, along with continued reprints of popular sheets as they sell out. New titles have included *My Baby Won't Breastfeed* and *Rhythms & Routines* along with two brand new A3 leaflets for mothers concerned about milk production. The information sheets *Antenatal Expression of Colostrum* and *Diabetes and Breastfeeding* were launched at the Glasgow Unicef Conference in November 2008. We are grateful to members of the LLLGB Panel of Professional Advisors who read and comment on texts before publication, making them an invaluable resource for parents and health professionals. The leaflets are shared with LLL International and other LLL entities around the world. The team have collaborated with the SHOP on marketing and packaging to increase sales.

##### **Website**

The website was restructured to make it easier to use, and has an average of 7,000 visits per month, but we are painfully aware that the site does not present a good enough face for a organisation of our size and standing and we are frustrated by the lack of available expertise and funding to progress in this area.

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### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH, 2009 (CONTINUED)**

#### **Professional Liaison**

The team looks after our health professional members and liaises with the Panel of Professional Advisors, who continue to offer their specialist knowledge to LLLGB particularly in the area of information sheets. The Medical Queries team provides information to Leaders and members of the public on more specialised breastfeeding matters. We have recruited new members to the Panel this year; amongst them: Dr Suzanne Colson, RM, PhD, pioneer of the biological nurturing approach to mothering and breastfeeding and Professor Helen L. Ball, BSc, MA, PhD, of the Department of Anthropology, Durham University.

#### **Public Relations**

La Leche League is contacted on a regular basis by journalists, TV companies such as Channel 4, BBC and GMTV, and from radio stations, asking for information, quotes on current news stories or if we have members who would take part in programmes.

Amongst these were::

- A flurry of interest in Scotland relating to the new government recommendations to mothers to feed until two and beyond resulted in quotes from Anna Burbidge in two Scottish newspapers, and interviews on the radio.
- Regular contact from Practical Parenting resulted in quotes in the December issue on wet nursing.
- Anna Burbidge was interviewed by Radio Nottingham in September about a TV programme called “Other People’s Breastmilk” and prepared a statement for the website; a press release was also circulated.
- Guardian’s G4 magazine carried a quote from LLLGB relating to the American octuplets.
- A British journalist from Swiss radio asked for information in World Breastfeeding week.
- A letter to model Nell McAndrew about nursing her 3 year old resulted in a warm thank you note.

Many letters and emails were sent to magazines, newspapers and TV producers about misleading headlines, and incorrect information about breastfeeding. We are often approached by those doing research, and have had a request for information from an MP. The most frequent enquiries from members of the public are about breastfeeding in public, breastfeeding and the law and problems with hospitals.

#### **Trading Subsidiary – LLL Books Ltd (trading name La Leche League GB SHOP)**

With the restructuring of the Department of Health Sure Start programmes into Children’s Centres, sales to health professionals were a little slow at the start of the year, but picked up well towards the end. The website continues to bring in sales and provides a good shop window for our products. Income for the year was over £160,000, a 26% increase on 2007-08, comfortably exceeding the predicted sales target and produced a profit of over £32,000 to Gift Aid to LLLGB.

#### **EDUCATION and DEVELOPMENT**

We were sad to say goodbye to the department’s ‘founder’, Sarah Gill, who retired in October 2008, after 18 years as the guiding light of the Peer Counsellor Programme. The department is currently being re-organised.

##### **Breastfeeding Courses**

A range of modularised courses are available, designed for all those working in a health care setting to build a sound knowledge of how to support breastfeeding mothers and their families. The Foundation module is for all staff who have contact with mothers; Beyond the Basics is for staff who may be supporting mothers; the final Peer Counsellor Programme module focuses on training staff to prepare mothers to become peer counsellors. These modular courses have been selling steadily, but most interest is still in the ‘classic’ Peer Counsellor Programme five day Administrator Trainings.

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### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH, 2009 (CONTINUED)**

#### **LLLGB Peer Counsellor Programme (PCP)**

The classic version of the LLLGB PCP, continues to run throughout the UK, with around 100 programmes currently running. The reorganisation of Sure Starts into Children's Centres produced a surge in sales at the year end. A number of PCPs running in Sure Start centres combined together in the larger Children's Centres, producing an apparent drop in numbers of programmes, but more PCP Administrator trainings were purchased by these combined PCPs, so sales were actually up.

#### **RELATED PARTIES**

##### **La Leche League International and La Leche League Europe**

The Chair and took part in a joint meeting in Paris with representatives of LLLI, LLL USA, LLL Europe and other LLL entities from around the world, to discuss the structural changes within the international organisation. Further meetings are planned in 2009.

##### **Other Associated Organisations**

The LLLGB Alumnae Association (AA), held its final social gathering this year. Due to the decline in membership numbers it was decided to wind this association up and form an on-line group. Members of LLLGB who enjoy the outdoor life have the chance to join "League Family Camp", a separate social organisation which holds family camps and gatherings during the year. Camps have been running since 1996 and have proved to be another useful support network for LLL families. Two camps and several smaller gatherings took place in 2008-09.

##### **External Organisations**

LLLGB is pleased to be part of the Breastfeeding Manifesto Coalition and the Baby Feeding Law Group, and the Chair maintains regular contact with the BMC, at meetings and via email. Regular contact is also maintained with the National Childbirth Trust, Best Beginnings, Baby Cafe, Baby Milk Action, the Royal College of Midwives and the World Alliance for Breastfeeding Action. The Chair attends the Non Governmental Organisation Stakeholder meetings, maintaining contact with both the Department of Health and many other organisations. A telephone conference was held in December with the Department of Health about National Breastfeeding Awareness Week and the Chair attended the Conference in May.

#### **ADMINISTRATION and FINANCE**

At 31 March 2009 there were 910 subscribing family members, 77 health professional members and 5 supporting members on the database. These are similar to the figures for 2007-08. The Council of Directors and the Strategic Planning Group continue to investigate ways of attracting and retaining members, but efforts so far have not been a great success.

The number of members/donors Gift Aiding continues to rise, benefiting LLLGB by £4,604, an increase of 12% on last year's claim of £4,112.

Income from the LLLGB PCP and training courses showed an upturn. The evaluation report and the development of new training modules has help us to promote the training programmes to new markets, and improved this income stream once more.

The trading subsidiary's marketing strategies boosted income and profits, enabling a donation of £32,000. Office Risk Assessment and Fire Safety Procedures were reviewed and updated.

## LA LECHE LEAGUE GREAT BRITAIN

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### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH, 2009 (CONTINUED)

The accounts show a total income for the year of £337,592, some of the charity's main sources of income are:

|                                  | £       |
|----------------------------------|---------|
| Donations                        | 14,945  |
| Subscriptions                    | 27,075  |
| Peer Counsellor Programme income | 190,112 |
| Grants (Department of Health)    | 18,000  |
| Grants (Groups)                  | 12,377  |
| Donation from trading subsidiary | 32,000  |

Costs have been met principally through subscriptions, donations from the charity's trading subsidiary, income from the Peer Counsellor Programme, grant income and donations. We have also generated small but useful amounts of income through the Everyclick search engine.

A three year grant was received from the Department of Health Section 64 fund (£18,000 for 2008-09). We are once again grateful for the support of Yorkshire Building Society Charitable Foundation, plus the Awards for All Fund and various local funders, for grants to groups. Other gifts have been received from: Aquabirths Ltd, Coventry University Charity Group, Larkwood Primary School Chingford, Khushroo Bhandari, Sue Cardus, Mike and Rebecca Chisholm, Jill Clarke (in memory of her parents), Becky Clough, Keith Dorricott, Mrs B Faulkner, Lisa Hassan-Scott, LLL Northampton, Deborah Robertson, Linda Rowland, Jody Suden, and Jill Welsh (in memory of her mother). A number of gifts were in memory of Sarah Brown, a Leader who passed away suddenly in April 2008.

We have also received donations-in-kind, in the form of free consultancy from Rachael McCormack of Lanarca Ltd, Jo Purdy of the National Biodiversity Network, David Horrix of WOW!Lifestyle Ltd and Darren Stega-Jones of Inphinet Ltd. We also received a reduced rate logo design from Lunatrix Design Ltd. With the exception of amounts transferred to General Reserves all the charity's income has been applied in meeting its objective of providing breastfeeding support, information and education. This has been achieved by:

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

During the year La Leche League groups had a turnover of £37,925. This is reflected in the accounts.

The Balance Sheet shows general funds of £198,095 of which £30,708 is in cash held by groups.

La Leche League Great Britain will aim to maintain reserves in order to provide continuity of service provision. Unrestricted funds will be held in reserve for amounts of up to six months annual running costs to provide for any unexpected shortfall in funding. The level of reserves is considered adequate. The balance of restricted funds represents the unspent portion of the amount received from funders which is specifically earmarked for the completion of fund projects. During the year there was net income of unrestricted funds of £47,889 which will be taken to reserves.

## **LA LECHE LEAGUE GREAT BRITAIN**

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### **TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS**

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

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

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enables them to ensure that the financial statements comply with the Companies Act 1985. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees confirm that, so far as each of the trustees are aware:

- there is no relevant audit information of which the company's auditors are unaware,
- and the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of the information.

### **AUDITORS**

In accordance with Section 384 of the Companies Act 1985, a resolution proposing the re-appointment of Cobb Burgin & Co as auditors to the company will be put to the Annual General Meeting.

### **ON BEHALF OF THE BOARD**

ANNA BURBIDGE

Chair

September 11, 2009

# INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF LA LECHE LEAGUE GREAT BRITAIN

We have audited the financial statements of La Leche League Great Britain for the year ended March 31, 2009 which comprise Statement of Financial Activities (including Income and Expenditure Account), Balance Sheet and the related notes. These financial statements have been prepared in accordance with the accounting policies set out therein.

This report is made solely to the charitable company's members, as a body, in accordance with Section 235 of the Companies Act 1985. 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 its company's members as a body, for our audit work, for this report, or for the opinions we have formed.

## **Respective responsibilities of trustees and auditors**

The responsibilities of the trustees (who are also directors of La Leche League Great Britain for the purposes of the company law) for preparing the Annual Report and the financial statements in accordance with the applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) are set out in the Statement of Trustees' Responsibilities.

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Companies Act 1985. We also report to you whether the information given in, the Trustees' Annual Report is consistent with the financial statements. In addition we report to you if, in our opinion, the charity has not kept proper accounting records, if we have not received all the information and explanations we require for the audit, or if information specified by law regarding trustees' remuneration and transactions with the charity is not disclosed

We read the Trustees' Annual Report and consider the implications for our report if we become aware of any apparent misstatements within it.

## **Basis of audit opinion**

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the Trustees in the preparation of the financial statements, and of whether the accounting policies are appropriate to the charitable company's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

## **Opinion**

In our opinion:

- the financial statements give a true and fair view, in accordance with the United Kingdom Generally Accepted Accounting Practice, of the state of the charitable company's affairs as at March 31, 2009 and of its incoming resources, including its income and expenditure, for the then year ended; and
- the financial statements have been properly prepared in accordance with the Companies Act 1985 and
- the information provided in the Trustees' Annual Report is consistent with the financial statements.

COBB BURGIN & CO  
CHARTERED ACCOUNTANTS AND REGISTERED AUDITORS  
NOTTINGHAM

**LA LECHE LEAGUE GREAT BRITAIN**  
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**STATEMENT OF FINANCIAL ACTIVITIES**  
**(INCLUDING INCOME AND EXPENDITURE ACCOUNT)**  
**FOR THE YEAR ENDED 31 MARCH 2009**

|                                                            | Notes      | Unrestricted<br>Funds | Restricted<br>Funds  | Total<br>March<br>31,2009 | Total<br>March<br>31,2008 |
|------------------------------------------------------------|------------|-----------------------|----------------------|---------------------------|---------------------------|
|                                                            |            | £                     | £                    | £                         | £                         |
| <b>INCOMING RESOURCES</b>                                  |            |                       |                      |                           |                           |
| Incoming resources from generated funds:                   |            |                       |                      |                           |                           |
| Voluntary income                                           |            | 41,985                | 30,377               | <b>72,362</b>             | 46,791                    |
| Activities for generating funds                            |            | 3,634                 | -                    | <b>3,634</b>              | 5,052                     |
| Investment income                                          |            | 42,397                | -                    | <b>42,397</b>             | 36,933                    |
| Incoming resources from charitable activities              |            | 219,199               | -                    | <b>219,199</b>            | 183,605                   |
| Total Incoming Resources                                   | <b>1/2</b> | <b><u>307,215</u></b> | <b><u>30,377</u></b> | <b><u>337,592</u></b>     | <b><u>272,381</u></b>     |
| <b>RESOURCES EXPENDED</b>                                  |            |                       |                      |                           |                           |
| Cost of generating funds:                                  |            |                       |                      |                           |                           |
| Cost of generating voluntary income                        |            | 133                   | -                    | <b>133</b>                | -                         |
| Fundraising trading: cost of goods sold<br>and other costs |            | 6,776                 | -                    | <b>6,776</b>              | 2,135                     |
| Charitable activities                                      | <b>3</b>   | 242,809               | 25,450               | <b>268,259</b>            | 307,014                   |
| Governance costs                                           | <b>3</b>   | 9,598                 | -                    | <b>9,598</b>              | 11,072                    |
| Total Resources Expended                                   | <b>3</b>   | <b><u>259,316</u></b> | <b><u>25,450</u></b> | <b><u>284,766</u></b>     | <b><u>320,221</u></b>     |
| <b>NET INCOMING RESOURCES FOR THE YEAR</b>                 |            |                       |                      |                           |                           |
| net (expenditure)/income for the year                      |            | 47,899                | 4,927                | <b>52,826</b>             | ( 47,840)                 |
| Transfer between funds                                     |            | 707                   | ( 707)               | -                         | -                         |
| Fund balances at 1 April,2008                              | <b>11</b>  | <b><u>229,608</u></b> | <b><u>22,508</u></b> | <b><u>252,116</u></b>     | <b><u>299,956</u></b>     |
| Fund balances at 31 March,2009                             | <b>11</b>  | <b><u>278,214</u></b> | <b><u>26,728</u></b> | <b><u>304,942</u></b>     | <b><u>252,116</u></b>     |

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

The notes on pages 13 to 18 form part of these accounts

**LA LECHE LEAGUE GREAT BRITAIN**

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

**BALANCE SHEET AS AT 31 MARCH 2009**

|                                               | Notes | 2009<br>£             | 2008<br>£             |
|-----------------------------------------------|-------|-----------------------|-----------------------|
| <b>FIXED ASSETS</b>                           |       |                       |                       |
| Tangible                                      | 5     | 641                   | 2,351                 |
| Investment in subsidiary                      | 4     | <u>10,000</u>         | <u>10,000</u>         |
|                                               |       | 10,641                | 12,351                |
| <b>CURRENT ASSETS</b>                         |       |                       |                       |
| Stock                                         |       | 3,500                 | 3,500                 |
| Sundry debtors and prepayments                | 6     | 138,269               | 80,486                |
| Balance at Charities Official Investment Fund |       | 120,568               | 114,872               |
| Cash in bank                                  |       | <u>111,216</u>        | <u>89,950</u>         |
|                                               |       | 373,553               | 288,808               |
| <b>CURRENT LIABILITIES-CREDITORS:</b>         |       |                       |                       |
| Amounts falling due within one year           | 7     | <u>79,252</u>         | <u>49,043</u>         |
| <b>NET CURRENT ASSETS</b>                     |       | <u>294,301</u>        | <u>239,765</u>        |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>  |       | <u><u>304,942</u></u> | <u><u>252,116</u></u> |
| <b>REPRESENTED BY:</b>                        |       |                       |                       |
| <b>RESERVES:</b>                              |       |                       |                       |
| <b>Unrestricted funds</b>                     |       |                       |                       |
| Designated fund                               | 8     | 80,119                | 49,281                |
| General funds                                 | 8     | <u>198,095</u>        | <u>180,327</u>        |
|                                               |       | 278,214               | 229,608               |
| <b>Restricted funds</b>                       | 8     | <u>26,728</u>         | <u>22,508</u>         |
|                                               | 11    | <u><u>304,942</u></u> | <u><u>252,116</u></u> |

These accounts are prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small entities.

Approved by the directors on 11 September,2009 and signed on its behalf by:

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-TRUSTEE

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- TRUSTEE

The notes on pages 13 to 18 form part of these accounts

# **LA LECHE LEAGUE GREAT BRITAIN**

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

## **NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2009 (CONTINUED)**

### **1. ACCOUNTING POLICIES**

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP 2005) issued in March 2005, applicable UK Accounting Standards and the Companies Act 1985.

#### **DONATIONS AND GRANTS**

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

- When donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods.
- When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the pre-conditions for use have been met.

When donors specify that donations and grants, including capital grants, are for particular restricted purposes, which do not amount to pre-conditions regarding entitlement, this income is included in incoming resources of restricted funds receivable.

#### **RESOURCES EXPENDED**

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

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

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

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

#### **CONSOLIDATION**

The Company is exempt from the requirements to prepare group accounts under 248(1) of the Companies Act 1985 as the group qualifies as a small size group and thus group accounts have not been prepared.

#### **FIXED ASSETS**

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

# LA LECHE LEAGUE GREAT BRITAIN

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

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2009 (CONTINUED)

### FUND ACCOUNTING

Funds held by the charity are either:

- Unrestricted general funds – these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.
- Restricted funds – these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.
- Designated funds – these are unrestricted funds earmarked by the directors for the purposes of the Peer Counsellor Programme.

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

### BRANCHES

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

## 2. INCOMING RESOURCES

|                                                          | Unrestricted<br>Funds | Restricted<br>Funds | Total<br>March<br>31,2009 | Total<br>March<br>31,2008 |
|----------------------------------------------------------|-----------------------|---------------------|---------------------------|---------------------------|
|                                                          | £                     | £                   | £                         | £                         |
| <b>INCOMING RESOURCES</b>                                |                       |                     |                           |                           |
| <b>Voluntary income</b>                                  |                       |                     |                           |                           |
| <b>Grants receivable</b>                                 |                       |                     |                           |                           |
| - Department of Health                                   | -                     | 18,000              | <b>18,000</b>             | -                         |
| - Others                                                 | -                     | 12,377              | <b>12,377</b>             | 8,379                     |
| Subscriptions                                            | 27,075                | -                   | <b>27,075</b>             | 29,668                    |
| Donations                                                | 14,910                | -                   | <b>14,910</b>             | 8,744                     |
|                                                          | <u>41,985</u>         | <u>30,377</u>       | <u>72,362</u>             | <u>46,791</u>             |
| <b>Investment income</b>                                 |                       |                     |                           |                           |
| Interest receivable                                      | 5,953                 | -                   | 5,953                     | 9,403                     |
| Rent receivable                                          | 4,444                 | -                   | 4,444                     | 4,530                     |
| Donations from LLL Books Limited                         | 32,000                | -                   | 32,000                    | 23,000                    |
| Others                                                   | -                     | -                   | -                         | -                         |
|                                                          | <u>42,397</u>         | <u>-</u>            | <u>42,397</u>             | <u>36,933</u>             |
| <b>Incoming resources from<br/>charitable activities</b> |                       |                     |                           |                           |
| Publications                                             | 19,455                | -                   | 19,455                    | 17,425                    |
| Peer Counsellor Programmes                               | 190,112               | -                   | 190,112                   | 161,244                   |
| Conference                                               | -                     | -                   | -                         | -                         |
| Others                                                   | 9,632                 | -                   | 9,632                     | 4,936                     |
|                                                          | <u>219,199</u>        | <u>-</u>            | <u>219,199</u>            | <u>183,605</u>            |

**LA LECHE LEAGUE GREAT BRITAIN**

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

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2009 (CONTINUED)**

**3. ANALYSIS OF TOTAL RESOURCES EXPENDED**

|                                                | <b>Costs of<br/>Generating<br/>Funds</b> | <b>Peer<br/>Counsellor<br/>Programme</b> | <b>Other<br/>information<br/>advice and<br/>support</b> | <b>Governance</b>   | <b>2009<br/>Total</b> | <b>2008<br/>Total</b> |
|------------------------------------------------|------------------------------------------|------------------------------------------|---------------------------------------------------------|---------------------|-----------------------|-----------------------|
|                                                | £                                        | £                                        | £                                                       | £                   | £                     | £                     |
| <b>Costs directly allocated to activities:</b> |                                          |                                          |                                                         |                     |                       |                       |
| Groups fundraising costs                       | 6,776                                    | -                                        | -                                                       | -                   | <b>6,776</b>          | 2,135                 |
| Salaries                                       | -                                        | 27,931                                   | 18,183                                                  | -                   | <b>46,114</b>         | 96,507                |
| Direct costs and materials                     | -                                        | 85,662                                   | 34,571                                                  | -                   | <b>120,233</b>        | 95,197                |
| Publications and leaflets                      | -                                        | -                                        | 26,640                                                  | -                   | <b>26,640</b>         | 29,149                |
| Enrichment day                                 | -                                        | 7,540                                    | -                                                       | -                   | <b>7,540</b>          | 6,865                 |
| Travel and accommodation                       | -                                        | 7,624                                    | 1,099                                                   | 1,931               | <b>10,654</b>         | 21,988                |
| Communications                                 | -                                        | 7,719                                    | 11,579                                                  | 408                 | <b>19,706</b>         | 27,589                |
| Training and conferences                       | -                                        | 10,753                                   | 1,077                                                   | 49                  | <b>11,879</b>         | 12,086                |
| Depreciation                                   | -                                        | -                                        | 1,710                                                   | -                   | <b>1,710</b>          | 1,955                 |
| Premises costs                                 | -                                        | 2,569                                    | 9,433                                                   | -                   | <b>12,002</b>         | 10,644                |
| Conference                                     | -                                        | -                                        | -                                                       | -                   | <b>-</b>              | -                     |
| Other costs                                    | -                                        | 9,476                                    | 4,826                                                   | 7,210               | <b>21,512</b>         | 16,106                |
|                                                | <u><b>6,776</b></u>                      | <u><b>159,274</b></u>                    | <u><b>109,118</b></u>                                   | <u><b>9,598</b></u> | <u><b>284,766</b></u> | <u><b>320,221</b></u> |

**TOTAL RESOURCES EXPENDED INCLUDE THE FOLLOWING:**

|                                                                                                       | <b>2009</b>          | <b>2008</b>          |
|-------------------------------------------------------------------------------------------------------|----------------------|----------------------|
|                                                                                                       | £                    | £                    |
| Depreciation                                                                                          | <b>1,710</b>         | 1,955                |
| Management Committee remuneration                                                                     | -                    | -                    |
| Auditors' remuneration – audit services                                                               | <b>1,186</b>         | 1,145                |
| Management Committee expenses reimbursed:<br>- Travel and incidental expenses of 8 (2008:11) trustees | <u><b>1,931</b></u>  | <u><b>3,477</b></u>  |
|                                                                                                       | <b>2009</b>          | <b>2008</b>          |
|                                                                                                       | £                    | £                    |
| Staff costs                                                                                           |                      |                      |
| Salaries and wages                                                                                    | <b>45,306</b>        | 88,995               |
| Social Security costs                                                                                 | <b>808</b>           | 7,512                |
|                                                                                                       | <u><b>46,114</b></u> | <u><b>96,507</b></u> |

The average number of employees during the year was 5 (2008: 6)

No employee earned in excess of £60,000 (2008:nil)

**ANALYSIS OF GOVERNANCE COSTS:**

|                                           | <b>2009</b>         | <b>2008</b>          |
|-------------------------------------------|---------------------|----------------------|
|                                           | £                   | £                    |
| Allocated salary                          | -                   | 3,608                |
| Audit fees                                | <b>1,186</b>        | 1,145                |
| Legal fees                                | -                   | -                    |
| Costs of Trustee travel and subsistence   | <b>1,931</b>        | 3,477                |
| Annual report                             | <b>261</b>          | 272                  |
| LLL International conference and meetings | -                   | 869                  |
| Other costs                               | <u><b>6,220</b></u> | <u><b>1,701</b></u>  |
|                                           | <u><b>9,598</b></u> | <u><b>11,072</b></u> |

# LA LECHE LEAGUE GREAT BRITAIN

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

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2009 (CONTINUED)

### 4. INVESTMENT IN SUBSIDIARY

|                                              | 2009          | 2008          |
|----------------------------------------------|---------------|---------------|
|                                              | £             | £             |
| 10,000 £1 Ordinary Shares in LLL (Books) Ltd | <u>10,000</u> | <u>10,000</u> |

The Company owns 100% of the ordinary share capital of LLL (Books) Ltd., a company incorporated in England. LLL Books Ltd. is a trading company selling books on breastfeeding, child care and family life to La Leche League leaders, members and the general public.

Profits not needed for development are donated to the charity.

At 31 March 2009 the aggregate capital and reserves of LLL (Books) Ltd. were as follows:

|                   | £             |
|-------------------|---------------|
| Aggregate capital | 10,000        |
| Reserves          | <u>25,996</u> |
|                   | <u>35,996</u> |

The net assets of LLL (Books) at 31 March 2009 comprise:

|                       |               |
|-----------------------|---------------|
| Tangible fixed assets | 1,509         |
| Stock                 | 21,433        |
| Debtors               | 17,522        |
| Cash at Bank          | <u>45,908</u> |
|                       | <u>86,372</u> |

Less Creditors (including amounts due to group undertakings as below)

|  |        |
|--|--------|
|  | 50,376 |
|--|--------|

|                   |               |               |
|-------------------|---------------|---------------|
| LLL International | -             |               |
| LLL GB            | <u>33,214</u> | <u>-</u>      |
|                   |               | <u>35,996</u> |

During the year LLL (Books) Ltd sold books to La Leche League Great Britain and its groups to the value of £55,278 (2008: £49,834)

The company charged LLL (Books) Ltd rent of £3,015 (2008: £3,115) during the year.

LLL(Books) Ltd made a profit, after taxation, of £290 (2008: £94) in the year ended 31 March 2009.

**LA LECHE LEAGUE GREAT BRITAIN**

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

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2009 (CONTINUED)**

|                                                |                         |                           |                         |
|------------------------------------------------|-------------------------|---------------------------|-------------------------|
| <b>5. FIXED ASSETS</b>                         |                         |                           | <b>Office equipment</b> |
| <b>COST</b>                                    |                         |                           | <b>£</b>                |
| Balance at 1 April,2008                        |                         |                           | <b>10,293</b>           |
| Additions                                      |                         |                           | -                       |
| Disposals                                      |                         |                           | <u>( 2,474)</u>         |
| Balance at 31 March,2009                       |                         |                           | <u><b>7,819</b></u>     |
| <b>DEPRECIATION</b>                            |                         |                           |                         |
| Balance at 1 April,2008                        |                         |                           | <b>7,942</b>            |
| Provision in year                              |                         |                           | <b>1,710</b>            |
| Disposals                                      |                         |                           | <u>( 2,474)</u>         |
| Balance at 31 March,2009                       |                         |                           | <u><b>7,178</b></u>     |
| <b>NET BOOK VALUE</b>                          |                         |                           |                         |
| At 1 April,2008                                |                         |                           | <u><b>2,351</b></u>     |
| At 31 March,2009                               |                         |                           | <u><b>641</b></u>       |
| <b>6. DEBTORS</b>                              | <b>2009</b>             |                           | 2008                    |
|                                                | <b>£</b>                |                           | <b>£</b>                |
| Amounts due for Peer Counsellor Programme      | <b>98,830</b>           |                           | 53,344                  |
| Sundry debtors                                 | <b>7,439</b>            |                           | 4,142                   |
| Prepayments                                    | -                       |                           | -                       |
| Donation receivable from LLL (Books) Limited   | <b>32,000</b>           |                           | 23,000                  |
|                                                | <u><b>£ 138,269</b></u> |                           | <u>80,486</u>           |
| <b>7. CREDITORS</b>                            | <b>2009</b>             |                           | 2008                    |
|                                                | <b>£</b>                |                           | <b>£</b>                |
| Amounts falling due within one year:           |                         |                           |                         |
| Peer Counsellor Programme Income in advance    | <b>57,496</b>           |                           | 26,631                  |
| Other income in advance                        | <b>6,279</b>            |                           | 3,967                   |
| Trade creditors                                | <b>14,727</b>           |                           | 17,695                  |
| Other creditors and accruals                   | <b>750</b>              |                           | 750                     |
|                                                | <u><b>£ 79,252</b></u>  |                           | <u>£ 49,043</u>         |
| <b>8. ANALYSIS OF NET ASSETS BETWEEN FUNDS</b> |                         |                           |                         |
|                                                | <b>Fixed Assets</b>     | <b>Net current Assets</b> | <b>2009 Total</b>       |
|                                                | <b>£</b>                | <b>£</b>                  | <b>£</b>                |
| <b>Unrestricted</b>                            |                         |                           | 2008 Total              |
| Designated fund                                | -                       | 80,119                    | <b>80,119</b>           |
| General funds                                  | 10,641                  | 187,454                   | <b>198,095</b>          |
| <b>Restricted</b>                              | -                       | 26,728                    | <b>26,728</b>           |
| <b>Total</b>                                   | <u><b>10,641</b></u>    | <u><b>294,301</b></u>     | <u><b>304,942</b></u>   |
|                                                |                         |                           | <u><b>252,116</b></u>   |

**LA LECHE LEAGUE GREAT BRITAIN**

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

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2009 (CONTINUED)****9. RESERVE CAPITAL**

The Company is limited by guarantee with no authorised share capital.  
The amounts guaranteed in the nature of reserve capital are £206. These amounts are only capable of being called up for the purposes of winding up the Company.

**10. RESTRICTED FUNDS**

Restricted funds relate to the following programmes:

Department of Health funding for “Community Breastfeeding Classes”

Department of Health funding for “Ferriers Estate” project

‘Awards for All’ and other grants for group activities

Department of Health funding for leader training

**11. MOVEMENTS IN FUNDS**

|                                                | Balance at<br>1 April<br>2008<br>£ | Incoming<br>resources<br>£ | Resources<br>used<br>£ | Transfers<br>£ | Balance at<br>31 March<br>2009<br>£ |
|------------------------------------------------|------------------------------------|----------------------------|------------------------|----------------|-------------------------------------|
| <b>RESTRICTED FUNDS:</b>                       |                                    |                            |                        |                |                                     |
| Community Breastfeeding<br>Classes             | 1,639                              | -                          | -                      | -              | <b>1,639</b>                        |
| Ferriers Estate Project                        | 707                                | -                          | -                      | (707)          | -                                   |
| ‘Awards for All’ and other<br>grants to groups | 20,162                             | 12,377                     | (11,198)               | -              | <b>21,341</b>                       |
| Leader training                                | -                                  | 18,000                     | (14,252)               | -              | <b>3,748</b>                        |
| Total restricted funds                         | <u>22,508</u>                      | <u>30,377</u>              | <u>(25,450)</u>        | <u>(707)</u>   | <u>26,728</u>                       |
| <b>UNRESTRICTED FUNDS:</b>                     |                                    |                            |                        |                |                                     |
| Designated fund –<br>Peer Counsellor Programme | 49,281                             | 190,112                    | (159,274)              | -              | <b>80,119</b>                       |
| General funds                                  | <u>180,327</u>                     | <u>117,103</u>             | <u>(100,042)</u>       | <u>707</u>     | <u>198,095</u>                      |
| Total unrestricted funds                       | <u>229,608</u>                     | <u>307,215</u>             | <u>(259,316)</u>       | <u>707</u>     | <u>278,214</u>                      |
| <b>TOTAL FUNDS</b>                             | <u>252,116</u>                     | <u>337,592</u>             | <u>(284,766)</u>       | <u>-</u>       | <u>304,942</u>                      |