

**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 2008**

Company Number 1566925

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## **LA LECHE LEAGUE GREAT BRITAIN**

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

### **REPORT OF THE TRUSTEES**

The trustees present their report and financial statements for the year ended 31 March 2008.

### **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	
Sarah Dalston	(Resigned September 26,2007)
Helen Russ	
Olga Nguyen	(Appointed June 16,2007)
Lisa Northover	(Appointed June 16,2007)
Laura Storey	(Appointed November 27,2007)
Jane Gilbert	(Appointed November 27,2007)
Christine Gaskill	(Appointed March 15,2008)

### **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**

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

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH, 2008 (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. 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 2008, there were 209 Leader-members (198 at 31 March 2007, 187 at 31 March 2006) each of whom agreed to contribute £1 in the event of the charity winding up.

#### **APPOINTMENT OF TRUSTEES**

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

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

The trustee board has the power to co-opt other trustees during the year, subject to such persons then standing for election at the next AGM. When considering co-opting trustees, the board has regard to the requirement for any specialist skills needed; for example, this year Laura Storey was co-opted as a General Director, having web management 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 4 times a year and communicates regularly by email.

The trustees appointed a Chief Executive, Usha Gadhia, in August 2006. Funding for this post came from accumulated reserves; further funding was sought from outside bodies, but did not materialise, and the post had to be discontinued in March 2008. The Trustees now manage the day-to-day operations of the charity as they did before the appointment of the CE, with the exception of the external training programme (the Peer Counsellor Programme) which is managed by a programme 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.

## **LA LECHE LEAGUE GREAT BRITAIN**

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### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH, 2008 (CONTINUED)**

#### **RISK MANAGEMENT**

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

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

Risks arising from the discontinuation of the post of Chief Executive (a plan has been drawn up to ensure coverage of the work previously carried out by the CE ).

Risks associated with financial shortfall from flagging sales of training programmes (new packages are being developed and the Education and Development Department reorganised to improve efficiency in delivery).

Risks associated with the over-reliance on sales to internal markets (e-commerce website developed to encourage more external sales and marketing campaign directed at health professionals).

Risks associated with the slowness in updating publications and lack of new publications (new procedures developed to increase turn-round of updates and to track costs; many new titles commissioned leading to increase in sales).

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**

Local Groups, National Helpline, LLLGB Online Help Forms

##### **Volunteer support**

Leader Accreditation, Leader Support

## **LA LECHE LEAGUE GREAT BRITAIN**

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

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH, 2008 (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 2007-08, 77 groups met regularly throughout England, Scotland and Wales. The number of contacts with mothers through Groups and one-to-one, by local Leaders, in 2007-08 was 7857 (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.

Examples of group activities this year (many other activities also took place around the country):

- LLL of Rochester took part in a co-operative venture with local Medway breastfeeding groups for NBAW and achieved on line coverage of the events.
- LLL Medway set up a project to tutor breast pump agents.
- LLL Newport met with mothers and health professionals at an antenatal drop-in session during NBAW.
- LLL Coventry took part in a consultation exercise with the Local Authority and helped shape the city's breastfeeding policy.
- LLL Bradford ran extra meetings for mothers of older babies and toddlers, and collaborated with other Groups in West Yorkshire to run gatherings for Leader Applicants and mothers interested in Leadership. They organised a camping trip for Group families.
- LLL Glasgow held a successful fundraising day and netted £600. They also hosted a District Workshop for Leaders and Group members from all over Scotland.

##### **National Helpline**

Since the new LLLGB National Helpline came into operation in May 2007, numbers of calls have increased rapidly. Nearly 25,000 calls were made to the Helpline, with an average of 1150 connections made each month.

Leaders reported answering calls from 8500 mothers and 1160 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 Help Forms**

Over 800 Help forms were answered in 2007-08. Email and Help Form contacts rose to over 2,500.

#### **VOLUNTEER SUPPORT**

##### **Leader Accreditation**

Eight LLLGB Coordinators of Leader Accreditation (CLAs) supported by seven international CLAs worked with over 100 Applicants over the year. 37 new applications were received, and 20 new Leaders were accredited during the year. The introduction of the packs for Applicants and sponsoring Leaders has continued to improve turn-round rates. The advert about leadership in BREASTFEEDING MATTERS, our members' magazine continues to generate enquiries from members who do not have a local group.

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### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH, 2008 (CONTINUED)**

An online “e-Application group” has proved successful and a forum for GB Applicants is due to go live shortly. This will enable Applicants to meet with CLAs and sponsoring Leaders, for discussions on application topics.

Despite two CLAs retiring during this period applications continue to be processed without a waiting list and CLAs continue to review and update their working practices. A recruitment campaign is planned.

#### **Leader Support**

The Leader Department traditionally provides support to Leaders through its network of District Co-ordinators (DCs), the organisation of workshops and by one to one contact 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 particularly 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 and have proved to be very popular.

The Council of Directors and the Strategic Planning Group are treating Leader Support as a priority. The department now has a Director, who will be 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.

There were both local and national workshops for Leaders organised during the year. The national workshop (accompanying the AGM) held in Nottingham was attended by around 150 delegates, including Leaders, Leader Applicants, peer counsellors, lactation consultants and mothers interested in training as leaders.

#### **INFORMATION**

##### **Publications - Magazines**

The charity’s flagship magazine for members, continues to be produced to a high standard. Towards the year end, after a poll of its readers, the name was changed to BREASTFEEDING MATTERS, and a new cover design introduced. A new Advertising Manager has increased the number and range of companies taking advertising space, and the increased revenue has enabled the magazine to experiment with a full-colour cover.

FEEDBACK, LLLGB’s in-house magazine had to be slimmed down towards the end of the year in order to keep costs down. It continues to provide Leaders and Applicants with information, support, and a place to share ideas, and the magazine retains its clean, user-friendly layout

SATELLITE, the magazine of the Alumnae Association, is produced on a regular basis by a small team of dedicated volunteers.

##### **Publications - Leaflets**

The Leaflets Team have developed robust systems to speed up the production and publication of LLL's increasingly popular information sheets. This year has seen the publication of nine new A4 sheets covering a wide range of topics, six revised reprinted sheets (including a very popular information sheet *Dummies and Breastfeeding*) and a new format A3 leaflet on Thrush. Further texts are under development. All information is reviewed for accuracy by editorial consultants (including members of the LLLGB Panel of Professional Advisors) before publication, making them an invaluable resource for parents and health professionals. The Team have collaborated with the trading subsidiary on marketing and packaging to increase sales.

##### **Website**

The website continues to provide contact information for members of the public, but we have failed so far to obtain funding for the much needed upgrade. There are plans underway to produce a website strategy. We are very aware of the need to provide a proper online resource for parents and health professionals, and are frustrated by the lack of progress in this area.

## **LA LECHE LEAGUE GREAT BRITAIN**

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### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH, 2008 (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.

#### **Public Relations**

It has been a busy year with many contacts, promotional activities and interviews. There has been ongoing collaboration with other organisations: Best Beginnings, National Childbirth Trust, Association of Breastfeeding Mothers, Breastfeeding Manifesto Coalition, Baby Feeding Law Group and UK Milk Bank Association. We have had communication with several other organisations too: Empowering parents, Patient Opinion, Baby Cafe, Royal College of Midwives, Net Mums.

Several press releases were issued on breastfeeding topics in the news, five radio interviews were given plus numerous magazine and newspaper interviews (leading to quotes in articles) and we were approached by various TV companies working on programmes about breastfeeding. This in addition to answering queries from the public, students, small businesses, authors and publishers.

With the assistance of staff from our trading subsidiary and the Education & Development department, plus various volunteers, we ran stands at several national conferences, notably The Baby Café Conference, LLLGB Leader Day, UNICEF Baby Friendly Conference, Lactation Consultants GB Conference and The Breastfeeding Conference organised by the Royal College of Midwives during National Breastfeeding Awareness Week 2008.

The Chair was involved in the consultation exercise on the plans for National Breastfeeding Awareness Week and many Leaders around the country took part in promotional activities during the week. The Chair represented LLLGB at the Breastfeeding Conference and the “Get Britain Breastfeeding” art exhibition organised by the Breastfeeding Manifesto Coalition during NBAW.

The Chair, Anna Burbidge, has shouldered the bulk of the work during the year, with occasional input from a small team of volunteers. There is a need to recruit more volunteers to this Department. The trustees are aware that a clear PR and marketing strategy is needed, but are still hampered by the lack of volunteers.

#### **Trading Subsidiary – LLL Books Ltd**

The e-commerce website launched in April 2007 has increased sales and provided a good shop window. The trading name was changed to LLLGB SHOP to reflect the introduction of more non-book related products. A marketing plan targeting health professionals, via mail shots and taking stands at conferences, produced a surge in sales at year end, enabling the company to exceed its predicted sales target and produce a profit of over £20,000 to donate to LLLGB.

## **EDUCATION and DEVELOPMENT**

Changes are underway in the structure of this department (including the change of name to Education & Development); a more regional approach is being brought in, whilst retaining key elements of the central organisation.

#### **Breastfeeding Courses**

A range of new courses have been developed and were launched in September 2007. The modularised courses are designed for all those working in a health care setting and 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. Six courses have been delivered since the launch.

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

Sue Battersby, a lecturer and researcher in the School of Nursing and Midwifery at the University of Sheffield, produced a full evaluation of the LLLGB PCP (the first such evaluation of a peer support programme).

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### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH, 2008 (CONTINUED)**

The evaluation data was able to demonstrate that in 26 out of 28 areas where Peer Counsellor Programmes were introduced there was an increase in breastfeeding initiation rates, anything from 2 to 32 percentage points. When benchmarked against Baby Friendly Initiative Standards and NICE guidelines the programme was ably demonstrated to provide information in line with these nationally recognised standards, whilst also assisting in achieving the five key outcomes laid down in the Every Child Matters initiative (Department for Education and Skills 2004).

The classic version of the LLLGB PCP, continues to run throughout the UK, though it is expected to give way over time in favour of the new, more flexible modular courses. This year 14 new programmes started.

#### **RELATED PARTIES**

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

The Chair and other representatives took part in joint meetings in Chicago and Assisi, to discuss, amongst other operational matters, structural changes within the international organisation. Delegates from LLLGB also attended the LLLI 50<sup>th</sup> Anniversary Conference and the 2008 European Management Symposium.

##### **The Breastfeeding Manifesto Coalition**

LLLGB is pleased to be part of this collaborative project along with 30 other organisations. The Manifesto urges the Government to “empower women to breastfeed for as long as they choose”. An art competition and reception were held to celebrate National Breastfeeding Awareness Week 2008.

##### **Associated Organisations**

The LLLGB Alumnae Association (AA), hosted a social day in Leicester in March 2008, with enrichment topics and activities for members and Leaders. 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.

#### **ADMINISTRATION and FINANCE**

At 31 March 2008 there were 908 subscribing family members, 72 health professional members and 5 supporting members on the database. This is a slight fall in figures over 2006-07, which is disappointing given the extra efforts made at a national level to recruit and retain more members. One factor may have been the change to the non-geographic helpline which meant that mothers were less likely to be make contact with local Leaders and hence attend local meetings and take out memberships there. The Council of Directors and the Strategic Planning Group are reconsidering ways of attracting members for 2008-09.

Note:in the accounts the figure for subscriptions appears to be up on last year despite the slight drop in membership numbers; this is due to the membership renewal notices being sent out before the year end and 2008-09 membership fees coming in earlier than usual.

The number of members/donors Gift Aiding continues to rise, benefiting LLLGB by £4,112, an increase of 17.7% on last year's claim of £3492.86.

Income from the LLLGB PCP and training courses showed an upturn. The evaluation report and the development of new training modules has helped 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 £23,000.

A three year grant was received from the Department of Health in April 2008, to fund a Leader training project. Details will be shown in next year's financial statement.

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, 2008 (CONTINUED)

The accounts show a total income for the year of £272,381, some of the charity's main sources of income are:

|                                  | £       |
|----------------------------------|---------|
| Donations                        | 8,744   |
| Subscriptions                    | 29,668  |
| Peer Counsellor Programme income | 161,244 |
| Grants (Groups)                  | 8,379   |
| Donation from trading subsidiary | 23,000  |

Costs have been met principally through subscriptions, donations from the charity's trading subsidiary, income from the Peer Counsellor Programme, and income from sales of magazines. We are once again grateful for the support of the Awards for All Fund, Express Yourself Mums and BORN. Other gifts have been received from: H Bauer Publishing PLC, Brunswick Group, Brid Fitzpatrick, Mrs B Faulkner and Yorkshire Building Society. Many gifts were received after the year end in memory of Sarah Brown, a Leader and CLA of many years' standing. These will be shown in next year's financial statement.

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 £35,292. This is reflected in the accounts.

The Balance Sheet shows general funds of £180,327 of which £35,282 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 expenditure of unrestricted funds of £51,715 which will be taken from reserves.

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.

## **LA LECHE LEAGUE GREAT BRITAIN**

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### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH, 2008 (CONTINUED)**

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.

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

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

ANNA BURBIDGE

Chair

September 1, 2008

# 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, 2008 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, 2008 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 2008**

|                                                                                  | Notes      | Unrestricted Funds    | Restricted Funds     | Total March 31,2008   | Total March 31,2007   |
|----------------------------------------------------------------------------------|------------|-----------------------|----------------------|-----------------------|-----------------------|
|                                                                                  |            | £                     | £                    | £                     | £                     |
| <b>INCOMING RESOURCES</b>                                                        |            |                       |                      |                       |                       |
| Incoming resources from generated funds:                                         |            |                       |                      |                       |                       |
| Voluntary income                                                                 |            | 38,412                | 8,379                | <b>46,791</b>         | 68,485                |
| Activities for generating funds                                                  |            | 5,052                 | -                    | <b>5,052</b>          | 4,897                 |
| Investment income                                                                |            | 36,933                | -                    | <b>36,933</b>         | 17,768                |
| Incoming resources from charitable activities                                    |            | 183,605               | -                    | <b>183,605</b>        | 164,604               |
| Total Incoming Resources                                                         | <b>1/2</b> | <b><u>264,002</u></b> | <b><u>8,379</u></b>  | <b><u>272,381</u></b> | <b><u>255,754</u></b> |
| <b>RESOURCES EXPENDED</b>                                                        |            |                       |                      |                       |                       |
| Cost of generating funds:                                                        |            |                       |                      |                       |                       |
| Cost of generating voluntary income                                              |            | -                     | -                    | -                     | -                     |
| Fundraising trading: cost of goods sold and other costs                          |            | 2,135                 | -                    | <b>2,135</b>          | 3,322                 |
| Charitable activities                                                            | <b>3</b>   | 302,510               | 4,504                | <b>307,014</b>        | 304,258               |
| Governance costs                                                                 | <b>3</b>   | 11,072                | -                    | <b>11,072</b>         | 11,548                |
| Total Resources Expended                                                         | <b>3</b>   | <b><u>315,717</u></b> | <b><u>4,504</u></b>  | <b><u>320,221</u></b> | <b><u>319,128</u></b> |
| <b>NET INCOMING RESOURCES FOR THE YEAR</b> net (expenditure)/income for the year |            | ( 51,715)             | 3,875                | <b>( 47,840)</b>      | ( 63,374)             |
| Fund balances at 1 April,2007                                                    | <b>11</b>  | <u>281,323</u>        | <u>18,633</u>        | <b><u>299,956</u></b> | <u>363,330</u>        |
| Fund balances at 31 March,2008                                                   | <b>11</b>  | <b><u>229,608</u></b> | <b><u>22,508</u></b> | <b><u>252,116</u></b> | <u>299,956</u>        |

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 2008**

|                                               | Notes | 2008<br>£      | 2007<br>£      |
|-----------------------------------------------|-------|----------------|----------------|
| <b>FIXED ASSETS</b>                           |       |                |                |
| Tangible                                      | 5     | 2,351          | 3,925          |
| Investment in subsidiary                      | 4     | <u>10,000</u>  | <u>10,000</u>  |
|                                               |       | 12,351         | 13,925         |
| <b>CURRENT ASSETS</b>                         |       |                |                |
| Stock                                         |       | 3,500          | 3,500          |
| Sundry debtors and prepayments                | 6     | 80,486         | 52,128         |
| Balance at Charities Official Investment Fund |       | 114,872        | 200,887        |
| Cash in bank                                  |       | <u>89,950</u>  | <u>69,910</u>  |
|                                               |       | 288,808        | 326,425        |
| <b>CURRENT LIABILITIES-CREDITORS:</b>         |       |                |                |
| Amounts falling due within one year           | 7     | <u>49,043</u>  | <u>40,394</u>  |
| <b>NET CURRENT ASSETS</b>                     |       | <u>239,765</u> | <u>286,031</u> |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>  |       | <u>252,116</u> | <u>299,956</u> |
| <b>REPRESENTED BY:</b>                        |       |                |                |
| <b>RESERVES:</b>                              |       |                |                |
| <b>Unrestricted funds</b>                     |       |                |                |
| Designated fund                               | 8     | 49,281         | 72,833         |
| General funds                                 | 8     | <u>180,327</u> | <u>208,490</u> |
|                                               |       | 229,608        | 281,323        |
| <b>Restricted funds</b>                       | 8     | <u>22,508</u>  | <u>18,633</u>  |
|                                               | 11    | <u>252,116</u> | <u>299,956</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 1 September, 2008 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 2008 (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 2008 (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>31,2008 | Total<br>March<br>31,2007 |
|----------------------------------------------------------|-----------------------|---------------------|---------------------------|---------------------------|
|                                                          | £                     | £                   | £                         | £                         |
| <b>INCOMING RESOURCES</b>                                |                       |                     |                           |                           |
| <b>Voluntary income</b>                                  |                       |                     |                           |                           |
| <b>Grants receivable</b>                                 |                       |                     |                           |                           |
| - Department of Health                                   | -                     | -                   | -                         | -                         |
| - Others                                                 | -                     | 8,379               | 8,379                     | 20,676                    |
| Subscriptions                                            | 29,668                | -                   | 29,668                    | 26,997                    |
| Donations                                                | 8,744                 | -                   | 8,744                     | 20,812                    |
|                                                          | <u>38,412</u>         | <u>8,379</u>        | <u>46,791</u>             | <u>68,485</u>             |
| <b>Investment income</b>                                 |                       |                     |                           |                           |
| Interest receivable                                      | 9,403                 | -                   | 9,403                     | 10,875                    |
| Rent receivable                                          | 4,530                 | -                   | 4,530                     | 4,893                     |
| Donations from LLL Books Limited                         | 23,000                | -                   | 23,000                    | 2,000                     |
| Others                                                   | -                     | -                   | -                         | -                         |
|                                                          | <u>36,933</u>         | <u>-</u>            | <u>36,933</u>             | <u>17,768</u>             |
| <b>Incoming resources from<br/>charitable activities</b> |                       |                     |                           |                           |
| Publications                                             | 17,425                | -                   | 17,425                    | 11,885                    |
| Peer Counsellor Programmes                               | 161,244               | -                   | 161,244                   | 127,929                   |
| Conference                                               | -                     | -                   | -                         | -                         |
| Others                                                   | 4,936                 | -                   | 4,936                     | 24,790                    |
|                                                          | <u>183,605</u>        | <u>-</u>            | <u>183,605</u>            | <u>164,604</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 2008 (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>2008<br/>Total</b> | <b>2007<br/>Total</b> |
|------------------------------------------------|------------------------------------------|------------------------------------------|---------------------------------------------------------|-------------------|-----------------------|-----------------------|
|                                                | £                                        | £                                        | £                                                       | £                 | £                     | £                     |
| <b>Costs directly allocated to activities:</b> |                                          |                                          |                                                         |                   |                       |                       |
| Groups fundraising costs                       | 2,135                                    | -                                        | -                                                       | -                 | <b>2,135</b>          | 3,322                 |
| Salaries                                       | -                                        | 43,547                                   | 49,352                                                  | 3,608             | <b>96,507</b>         | 105,046               |
| Direct costs and materials                     | -                                        | 81,456                                   | 13,741                                                  | -                 | <b>95,197</b>         | 80,823                |
| Publications and leaflets                      | -                                        | -                                        | 29,149                                                  | -                 | <b>29,149</b>         | 17,439                |
| Enrichment day                                 | -                                        | 6,865                                    | -                                                       | -                 | <b>6,865</b>          | 16,897                |
| Travel and accommodation                       | -                                        | 20,308                                   | 1,680                                                   | 272               | <b>21,988</b>         | 21,223                |
| Communications                                 | -                                        | 13,763                                   | 13,554                                                  | 869               | <b>27,589</b>         | 18,350                |
| Training and conferences                       | -                                        | 11,083                                   | 134                                                     | -                 | <b>12,086</b>         | 18,789                |
| Depreciation                                   | -                                        | -                                        | 1,955                                                   | -                 | <b>1,955</b>          | 2,153                 |
| Premises costs                                 | -                                        | 5,740                                    | 4,904                                                   | -                 | <b>10,644</b>         | 6,761                 |
| Conference                                     | -                                        | -                                        | -                                                       | -                 | -                     | -                     |
| Other costs                                    | -                                        | 2,034                                    | 7,749                                                   | 6,323             | <b>16,106</b>         | 28,325                |
|                                                | <u>2,135</u>                             | <u>184,796</u>                           | <u>122,218</u>                                          | <u>11,072</u>     | <u>320,221</u>        | <u>319,128</u>        |

**TOTAL RESOURCES EXPENDED INCLUDE THE FOLLOWING:**

|                                                                                                       | <b>2008</b>          | <b>2007</b>    |
|-------------------------------------------------------------------------------------------------------|----------------------|----------------|
|                                                                                                       | £                    | £              |
| Depreciation                                                                                          | <b>1,955</b>         | 2,153          |
| Management Committee remuneration                                                                     | -                    | -              |
| Auditors' remuneration – audit services                                                               | <b>1,145</b>         | 1,133          |
| Management Committee expenses reimbursed:<br>- Travel and incidental expenses of 11 (2007:8) trustees | <u><b>3,477</b></u>  | <u>2,081</u>   |
|                                                                                                       | <b>2008</b>          | <b>2007</b>    |
|                                                                                                       | £                    | £              |
| Staff costs                                                                                           |                      |                |
| Salaries and wages                                                                                    | <b>88,995</b>        | 98,162         |
| Social Security costs                                                                                 | <u><b>7,512</b></u>  | <u>6,884</u>   |
|                                                                                                       | <u><b>96,507</b></u> | <u>105,046</u> |

The average number of employees during the year was 6 (2007: 9)

No employee earned in excess of £60,000 (2007:nil)

**ANALYSIS OF GOVERNANCE COSTS:**

|                                           | <b>2008</b>          | <b>2007</b>   |
|-------------------------------------------|----------------------|---------------|
|                                           | £                    | £             |
| Allocated salary                          | <b>3,608</b>         | 2,772         |
| Audit fees                                | <b>1,145</b>         | 1,133         |
| Legal fees                                | -                    | -             |
| Costs of Trustee travel and subsistence   | <b>3,477</b>         | 2,131         |
| Annual report                             | <b>272</b>           | 620           |
| Recruitment                               | -                    | -             |
| LLL International conference and meetings | <b>869</b>           | 1,729         |
| Other costs                               | <u><b>1,701</b></u>  | <u>3,163</u>  |
|                                           | <u><b>11,072</b></u> | <u>11,548</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 2008 (CONTINUED)

### 4. INVESTMENT IN SUBSIDIARY

|                                              | 2008          | 2007          |
|----------------------------------------------|---------------|---------------|
|                                              | £             | £             |
| 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 2008 the aggregate capital and reserves of LLL (Books) Ltd. were as follows:

|                   | £             |
|-------------------|---------------|
| Aggregate capital | 10,000        |
| Reserves          | <u>25,706</u> |
|                   | <u>35,706</u> |

The net assets of LLL (Books) at 31 March 2008 comprise:

|                       |               |
|-----------------------|---------------|
| Tangible fixed assets | 1,864         |
| Stock                 | 19,747        |
| Debtors               | 21,168        |
| Cash at Bank          | <u>40,566</u> |
|                       | <u>83,345</u> |

Less Creditors (including amounts due to group undertakings as below) 47,639

|                   |               |               |
|-------------------|---------------|---------------|
| LLL International | 13,255        |               |
| LLL GB            | <u>24,542</u> | -             |
|                   |               | <u>35,706</u> |

During the year LLL (Books) Ltd sold books to La Leche League Great Britain and its groups to the value of £49,834 (2007: £50,762)

The company charged LLL (Books) Ltd rent of £3,115 (2007: £3,570) during the year.

LLL(Books) Ltd made a profit, after taxation, of £94 (2007: £199) in the year ended 31 March 2008.

**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 2008 (CONTINUED)**

|           |                                              |                 |                             |                |
|-----------|----------------------------------------------|-----------------|-----------------------------|----------------|
| <b>5.</b> | <b>FIXED ASSETS</b>                          |                 | <b>Office<br/>equipment</b> |                |
|           | <b>COST</b>                                  |                 | <b>£</b>                    |                |
|           | Balance at 1 April,2007                      |                 | <b>9,912</b>                |                |
|           | Additions                                    |                 | <b>381</b>                  |                |
|           | Disposals                                    |                 | <b>-</b>                    |                |
|           |                                              |                 | <hr/>                       |                |
|           | Balance at 31 March,2008                     |                 | <b>10,293</b>               |                |
|           |                                              |                 | <hr/> <hr/>                 |                |
|           | <b>DEPRECIATION</b>                          |                 |                             |                |
|           | Balance at 1 April,2007                      |                 | <b>5,987</b>                |                |
|           | Provision in year                            |                 | <b>1,955</b>                |                |
|           | Disposals                                    |                 | <b>-</b>                    |                |
|           |                                              |                 | <hr/>                       |                |
|           | Balance at 31 March,2008                     |                 | <b>7,942</b>                |                |
|           |                                              |                 | <hr/> <hr/>                 |                |
|           | <b>NET BOOK VALUE</b>                        |                 |                             |                |
|           | At 1 April,2007                              |                 | <b>3,925</b>                |                |
|           |                                              |                 | <hr/> <hr/>                 |                |
|           | At 31 March,2008                             |                 | <b>2,351</b>                |                |
|           |                                              |                 | <hr/> <hr/>                 |                |
| <b>6.</b> | <b>DEBTORS</b>                               | <b>2008</b>     |                             | 2007           |
|           |                                              | <b>£</b>        |                             | <b>£</b>       |
|           | Amounts due for Peer Counsellor Programme    | <b>53,344</b>   |                             | 44,941         |
|           | Sundry debtors                               | <b>4,142</b>    |                             | 4,376          |
|           | Prepayments                                  | <b>-</b>        |                             | 811            |
|           | Donation receivable from LLL (Books) Limited | <b>23,000</b>   |                             | 2,000          |
|           |                                              | <hr/>           |                             | <hr/>          |
|           |                                              | <b>80,486</b>   |                             | 52,128         |
|           |                                              | <hr/> <hr/>     |                             | <hr/> <hr/>    |
| <b>7.</b> | <b>CREDITORS</b>                             | <b>2008</b>     |                             | 2007           |
|           |                                              | <b>£</b>        |                             | <b>£</b>       |
|           | Amounts falling due within one year:         |                 |                             |                |
|           | Peer Counsellor Programme Income in advance  | <b>26,631</b>   |                             | 16,041         |
|           | Other income in advance                      | <b>3,967</b>    |                             | 2,729          |
|           | Trade creditors                              | <b>17,695</b>   |                             | 20,874         |
|           | Other creditors and accruals                 | <b>750</b>      |                             | 750            |
|           |                                              | <hr/>           |                             | <hr/>          |
|           |                                              | <b>£ 49,043</b> |                             | 40,394         |
|           |                                              | <hr/> <hr/>     |                             | <hr/> <hr/>    |
| <b>8.</b> | <b>ANALYSIS OF NET ASSETS BETWEEN FUNDS</b>  |                 |                             |                |
|           |                                              | <b>Fixed</b>    | <b>Net current</b>          | <b>2008</b>    |
|           |                                              | <b>Assets</b>   | <b>Assets</b>               | <b>Total</b>   |
|           |                                              | <b>£</b>        | <b>£</b>                    | <b>£</b>       |
|           | <b>Unrestricted</b>                          |                 |                             |                |
|           | Designated fund                              | -               | 49,281                      | <b>49,281</b>  |
|           | General funds                                | 12,351          | 167,976                     | <b>180,327</b> |
|           | <b>Restricted</b>                            | -               | 22,508                      | <b>22,508</b>  |
|           |                                              | <hr/>           | <hr/>                       | <hr/>          |
|           | <b>Total</b>                                 | <b>12,351</b>   | <b>239,765</b>              | <b>252,116</b> |
|           |                                              | <hr/> <hr/>     | <hr/> <hr/>                 | <hr/> <hr/>    |

**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 2008(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 £198. 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

**11. MOVEMENTS IN FUNDS**

|                                                | Balance at<br>1 April<br>2007<br>£ | <b>Incoming<br/>resources<br/>£</b> | <b>Resources<br/>used<br/>£</b> | <b>Balance at<br/>31 March<br/>2008<br/>£</b> |
|------------------------------------------------|------------------------------------|-------------------------------------|---------------------------------|-----------------------------------------------|
| <b>RESTRICTED FUNDS:</b>                       |                                    |                                     |                                 |                                               |
| Community Breastfeeding<br>Classes             | 1,639                              | -                                   | -                               | <b>1,639</b>                                  |
| Ferriers Estate Project                        | 707                                | -                                   | -                               | <b>707</b>                                    |
| ‘Awards for All’ and other<br>grants to groups | <u>16,287</u>                      | <u>8,379</u>                        | <u>(4,504)</u>                  | <u><b>20,162</b></u>                          |
| Total restricted funds                         | <u><u>18,633</u></u>               | <u><u><b>8,379</b></u></u>          | <u><u><b>(4,504)</b></u></u>    | <u><u><b>22,508</b></u></u>                   |
| <b>UNRESTRICTED FUNDS:</b>                     |                                    |                                     |                                 |                                               |
| Designated fund –<br>Peer Counsellor Programme | 72,833                             | 161,244                             | (184,796)                       | <b>49,281</b>                                 |
| General funds                                  | <u>208,490</u>                     | <u>102,758</u>                      | <u>(130,921)</u>                | <u><b>180,327</b></u>                         |
| Total unrestricted funds                       | <u><u>281,323</u></u>              | <u><u>264,002</u></u>               | <u><u>(315,717)</u></u>         | <u><u><b>229,608</b></u></u>                  |
| Total funds                                    | <u><u>299,956</u></u>              | <u><u>272,381</u></u>               | <u><u><b>(320,221)</b></u></u>  | <u><u><b>252,116</b></u></u>                  |

