**Registered Charity Number: 1187793**

# LACTATION CONSULTANTS OF GREAT BRITAIN

## REPORT OF THE TRUSTEES AND UNAUDITED ACCOUNTS

## FOR THE YEAR ENDED 31 DECEMBER 2025

Lactation Consultants of Great Britain

*The professional voice of breastfeeding since 1994*

# LACTATION CONSULTANTS OF GREAT BRITAIN

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## For the year ended 31 December 2025


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# LACTATION CONSULTANTS OF GREAT BRITAIN

## Legal and Administrative Information
## For the year ended 31 December 2025

| | |
|---|---|
| **Charity Name:** | Lactation Consultants of Great Britain<br>Also known as LCGB |
| **Registered Charity Number:** | 1187793 |
| **Legal form:** | Charitable Incorporated Organisation, registered with the Charity Commission on 6th February 2020. |
| **Charity address:** | 19 Ascott Close, Hull, HU4 6EQ |
| **Website:** | www.lcgb.org |
| **Email:** | info@lcgb.org |
| **Board of Trustees:** | *Trustees serving during the year to date of signing:*<br>Linda Brownlie<br>Vikki Kidd (acting Chair)<br>Zurina Ali<br>Heidi Nowalany<br>Holly Lathbury Wilson (appointed 21 February 2025)<br>Robyn Leah Nalty (appointed 21 February 2025)<br>Philip Smith (appointed 21 February 2025)<br>Helen Smith (appointed 27 January 2026)<br>Kaya Thorpe (appointed 27 January 2026)<br>Karen Williams (appointed 27 January 2026)<br>Marion Jones (resigned 20 February 2025)<br>Amanda Smith (resigned 20 February 2025)<br>Lyndsey Hookway (resigned 20 February 2025)<br>Shazlynn Omar (resigned 20 February 2025) |
| **Bankers:** | Cooperative Bank |
| **Independent Examiner:** | Elaine Alsop ACA DChA FCIE<br>EA Independent Ltd<br>5 South Charlotte Street, Edinburgh, EH2 4AN |

# LACTATION CONSULTANTS OF GREAT BRITAIN

## Trustees' Annual Report
## For the year ended 31 December 2025

The Trustees present their report for the year ended 31 December 2025. The financial statements comply with the Charities Act 2011 and Accounting and Reporting by Charities Statement of Recommended Practice Applicable to charities preparing their accounts in accordance with the Financial Reporting Standard Applicable in the UK (FRS 102) (effective I January 2019).

## Objects, activities and public benefit

***Summary of the purposes of the charity as set out in its governing document***

LCGB's charitable purposes are to promote and protect public health by increasing access to skilled breastfeeding support for mothers and babies, and to advance public education about breastfeeding and its immediate and long-term benefits. We promote high standards of education and knowledge in evidence-based lactation practice, including specialised care.

***Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.***

Our work brings these purposes into practice through lactation education, grants towards professional certification, member and regional networks, advocacy and contributions to working groups. The public benefit we seek is better access to informed, skilled and inclusive feeding support for mothers, babies and families. Much of our work supports this indirectly, by developing the knowledge and connections of the people who care for them. During 2025, we supported access to learning and professional development while preparing future educational events. The sections below distinguish this preparatory work from activities delivered during the year.

***Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit***

The trustees confirm that they have had regard to the Charity Commission's guidance on public benefit when planning LCGB's activities.

***Additional information***

***Governance***

During 2025, we focused on strengthening LCGB's governance and developing a Board for the future. We want a team that brings a broad range of skills, experience and perspectives, works well together and considers different viewpoints when making decisions. We progressed our review of the Code of Conduct and Grievance Policy to support clear responsibilities and fair, consistent ways of working.

# LACTATION CONSULTANTS OF GREAT BRITAIN

## Trustees' Annual Report
## For the year ended 31 December 2025

We welcomed three new trustees in 2025: Holly Lathbury Wilson, Robyn Leah Nalty and Phil Smith. We are pleased to have them joining the team as we develop the Board and look ahead to LCGB's future. The AGM was held in January 2026.

We revised our Mission and Values during 2025, establishing four pillars of support to help us meet LCGB's charitable aims: Education, Grants and Scholarships, Advocacy, and Human Milk Promotion. Education supports the development of knowledge and skills in lactation care. Grants and Scholarships help reduce financial barriers to professional development and access to the IBCLC credential. Advocacy brings the needs of breastfeeding families and those supporting them into wider discussions about practice and policy. Human Milk Promotion builds understanding of the value of human milk and the support families need to make informed feeding decisions. Together, these pillars give a clear direction to our work and help us focus our time and resources on improving access to skilled, inclusive support for mothers, babies and families.

***Education***

Our education work in 2025 focused on developing future learning opportunities. We did not hold an in-person conference during the year. We explored regional roadshows and study days, with initial planning in the Northwest and Bournemouth. Although a prospective partner's withdrawal meant these events did not take place, the groundwork provides a useful basis for future regional education. The aim of a regional approach is to reduce travel barriers to learning, so that more practitioners can access knowledge relevant to the families they support.

We also developed a free podcast with consultant paediatrician Dr Vicky Thomas and Shel Banks, IBCLC, delivered in February 2026. Details of this and the educational discounts available during 2025 are set out under support for access to high-quality lactation education below.

Planning for the 2026 conference progressed with the appointment of Neil Stewart Associates. The reasons for this partnership, including reach, capacity and cost control, are explained under Other Achievements.

***Contribution made by volunteers and network groups***

Our volunteers are at the heart of LCGB. In 2025, we had 35 volunteers listed, with 20 actively contributing. Their work brings professional knowledge, practical skills and a personal commitment to improving support for breastfeeding families. Much of it happens behind the scenes, but it makes a real difference to what we can offer. We want to give particular recognition to our education team and regional network representatives, alongside everyone who supports our wider activities.

Our education team brings ideas and professional connections into the development of our learning programme. The team identified and approached Dr Vicky Thomas for the podcast and helped identify speakers for future activities. This work takes time and thought: considering what practitioners need, finding people with relevant expertise and helping turn an idea into a learning opportunity. By shaping learning around questions practitioners encounter, the team helps connect education with the support families need. We greatly value that contribution.

Our regional network representatives provide an important local connection to LCGB. By facilitating opportunities to meet, share experience and learn from one another, they help build supportive professional relationships. These connections give practitioners opportunities to learn from colleagues and consider how to improve the support they offer families. The Bournemouth Network Group also contributed to regional roadshow planning. We value the time our representatives give to keeping these connections active and making colleagues feel part of a wider community.

We also thank the volunteers who contributed ideas and time to planning future learning opportunities during 2025. Their input helps us consider what practitioners need and how to make education more accessible, so that its benefits can reach more families. We are grateful to everyone who gives their time to LCGB; their contribution is central to the charity's work.

***Grants***

*Sally Brooks Grant 2025*

We awarded three Sally Brooks Grants in 2025 to support recipients working towards the IBCLC credential. The awards help reduce financial barriers for people who already bring valuable experience of supporting breastfeeding families and want to develop their professional practice.

The cost of working towards the credential can make that next step difficult. We want people's skills, commitment and potential to have the opportunity to develop, regardless of their financial circumstances. The immediate benefit of the awards was financial support towards professional development. Their wider purpose is to increase access to skilled lactation care, particularly in communities facing barriers to support.

As the fund is wound down, discussions are turning to how this project can be sustained. Our focus is on preserving its purpose: widening access to the credential and supporting the development of a workforce that reflects the communities it serves. We are considering how future support could be funded fairly and sustainably.

***Membership***

Our membership and subscriber community continues to grow. We currently have 536 full IBCLC members, 202 Associate members and 99 subscribers receiving our free monthly Newsletter & Education Bulletin, giving a combined community of 837. This includes 17 gifted memberships recognising individuals who have given significant time to supporting breastfeeding families or LCGB's charitable aims. The free subscription provides a route to educational information without a paid membership, widening access to the learning opportunities we share.

Alongside the regional networks described above, our private members' Facebook page and WhatsApp groups for exam preparation, new IBCLCs and recertification have become more active. Members are using these spaces to ask questions, share experience and support one another at different stages of their professional journey. The wider purpose of this peer support is to help practitioners maintain and develop the knowledge they bring to their work with families.

Our Membership Secretary maintained these connections online and in person, including at the ALCI 2025 conference and through LCGB stands at the ABM and UNICEF Baby Friendly Initiative conferences. These contacts help make LCGB's learning and support opportunities known to more people working with breastfeeding families.

## Achievements during the year

***Progress in embedding our Equity, Diversity, and Inclusion (EDI) policy into our activities***

Our Equity, Diversity and Inclusion policy informs how we support professional development and respond to the different circumstances of families. The Sally Brooks Grants described above put this into practice by helping address financial barriers to the IBCLC credential, including for people supporting communities where access to skilled infant feeding care can be more difficult. The intended public benefit is care that is more accessible and responsive to families with different backgrounds and circumstances.

We also contributed to the development of work on Maternal, Infant, and Young Child Feeding in Emergencies (MIYCF-E). During 2025, the Board reviewed a draft strategy and memorandum of understanding and considered LCGB's role, the costs and the stages of delivery. A policy on breastfeeding in emergencies was identified as a potential contribution. This preparatory work continued into 2026, when the project was completed. The purpose is to help protect infant feeding and support mothers, babies and young children when emergencies disrupt usual services. Our work in 2025 helped lay the foundations for that response.

***Support given to members and non-members in accessing high-quality lactation education and progress made in offering scholarships to increase equitable access***

We negotiated reduced rates for learning and specialist resources, and developed free educational content to make professional development more affordable.

*Access to educational resources and conferences*

For the GOLD Lactation Conference 2025, we secured an exclusive member group rate of £162, saving £20 against the individual early-bird rate. The conference offered 28.5 hours of presentations. Its opening and closing keynotes were also available free to members and non-members, although these free presentations did not carry CERPs. These arrangements widened affordable access to professional learning, with the aim of helping attendees apply that knowledge in their support for families.

Members could also access Hale's Medications & Mothers' Milk through our reduced group subscription. At £38 for a year, compared with an individual annual subscription of approximately £64 at the time, this made a specialist resource more affordable for everyday practice. Access to this reference supports informed professional advice about medicines during breastfeeding, an area in which families may need clear, individualised guidance.

*Accessible educational opportunities*

During 2025, we developed Faltering Growth in Breastfed Babies: A Paediatrician's Perspective with consultant paediatrician Dr Vicky Thomas and Shel Banks, IBCLC, and engaged an external provider to support delivery. The principle behind these podcasts is to bring together a healthcare professional's perspective and an IBCLC perspective, creating a discussion that connects clinical knowledge with its use in everyday lactation practice. This gives space to explore what the information means for practitioners and how it can inform the support they offer families. We agreed to offer the podcast free to both members and non-members, with Continuing Education Recognition Points (CERPs) attached. It was delivered in February 2026. Removing the fee was intended to widen access to learning about faltering growth and help practitioners recognise concerns and support appropriate assessment and care.

*Scholarships and financial support*

Financial support towards the IBCLC credential was provided through the Sally Brooks Grant. The awards and discussions about sustaining this support are covered in the Grants section above.

***Other Achievements***

We selected Neil Stewart Associates to support the organisation of our 2026 conference. This partnership is intended to help us reach more people and deliver an event that is well organised and financially manageable.

Reach is an important part of the decision. We want to connect with professionals beyond our existing membership and introduce more people to LCGB's work. Drawing on specialist event marketing experience and professional networks is intended to support promotion and attract delegates and exhibitors. Reaching a wider range of practitioners is intended to extend the educational benefit beyond LCGB's membership and into more services and communities.

Capacity matters too. Delivering the 2026 conference will require time for registrations, delegate communications and practical arrangements. Specialist support will add capacity and allow our education team, trustees and volunteers to focus on the programme and members' needs, while continuing LCGB's other activities.

Cost control is equally important. We need a clear view of the full event budget, the income required to cover it and the effect of different attendance levels. Professional support is intended to help us compare options, coordinate suppliers and monitor spending. We will consider its cost alongside the capacity it provides and opportunities to increase delegate and exhibitor income. The Board retains oversight of the budget and key financial decisions, with the aim of providing good value for attendees and protecting the charity's resources. This financial oversight supports the continuing availability of charitable education and grant activity.

## Structure, governance and management

### *Constitution*

Lactation Consultants of Great Britain is a Charitable Incorporated Organisation (CIO). The CIO was registered at the Charity Commission on 6 February 2020. LCGB's constitution outlines how the charity operates, including its structure, membership, and trustee appointments. It allows for voting members other than its charity trustees.

### *Membership*

Membership is open to any individual supporting the work of LCGB to meet its objects. There are a range of membership levels which include associate, student, IBCLC and retired status.

# LACTATION CONSULTANTS OF GREAT BRITAIN

## Trustees' Annual Report
## For the year ended 31 December 2025

### *Recruitment and appointment of Trustees*

Trustees are appointed or re-appointed for a term of three years following their election at the general meeting.

The constitution requires that there be at least eight trustees, but there is no maximum limit. Trustees are selected based on their skills and experience, with the goal of ensuring the effective management of the charity in accordance with charity law. Trustees are not required to be IBCLCs to hold the position.

### *Induction and training of new Trustees*

Each new charity trustee is provided with essential documentation, including a copy of the constitution, the latest trustees' annual report, minutes of previous Board meetings, and policies and procedures.

Full role descriptions for trustees ensure transparency regarding the responsibilities of the role. New trustees are encouraged to undertake training, primarily using programs offered by NCVO (National Council for Voluntary Organisations) and The Association of Chairs. The charity promotes a welcoming environment for new trustees, allowing opportunities for shadowing experienced members and participating in operational meetings before running for election.

## Financial Review

The results of the year are set out in the statement of financial activities. This shows income for the year of £46,803 (2024: £66,384) and expenditure of £39,708 (2024: £64,346) resulting in net income of £7,095 (2024: net income of £2,038). Total reserves at 31 December 2025 of £126,312 (2024: £119,217) consist of unrestricted reserves of £124,394 (2024: £116,093) and restricted reserves of £1,918 (2024: £3,124).

### *Reserves*

The Charity's policy on reserves is to generate and maintain a balance which is sufficient:

1. To preserve the financial viability of the Charity in the event that unforeseen and / or unavoidable circumstance precipitate a short-term fall in its income;
2. To enable the Charity, in the interests of meeting its objectives, to undertake from time to time the setting up of new and innovative projects on a pilot basis to demonstrate the viability and potential benefits of such activities as a precursor to securing the external funding necessary to maintain such projects on an on-going basis.

For these purposes the reserves policy requires the minimum level of reserves (to cover 9 months of operating costs and some conference venue costs if necessary) to be in the region of £35,000 to £45,000.

At the end of the year the charity held unrestricted reserves of £124,394 mainly held in cash at bank which is considered by the trustees to be sufficient for the charity to carry out its objectives and explore opportunities to further its work.

At the end of the year the charity held restricted reserves of £1,918 which is for the Sally Brookes Award.

### *Remuneration of Trustees*

All Trustees act in a voluntary capacity and receive no remuneration or other material benefits from their services to the Charity.
Out-of-pocket expenses necessarily and reasonably incurred by Trustees in promoting the purposes of the Charity are reimbursed at cost.

### *Statutory Statements on Liabilities*

The Trustees declare that:

✓ The charity has given no guarantees where potential liability under the guarantee is outstanding at the date of this statement (eg: any outstanding/ongoing contract or legal undertaking to buy or provide specific services);

✓ The charity has no debt outstanding at the date of this statement which is owed by the CIO, and which is secured by an express charge on any assets of the CIO (eg.: a mortgage on property owned by the charity);

### *Risks*

A key risk to the organisation is the availability of resources include people, specific skill sets and funds to further the objectives. Attracting, developing and leading people is a priority alongside offering good, evidence based education that meets the needs of the communities of the people LCGB members and beyond, serve.

**On behalf of the Board**

*V Kidd*

**Vikki Kidd, Acting Chair**
**30 October 2026**

## LACTATION CONSULTANTS OF GREAT BRITAIN

**Independent Examiner's report to the Trustees of Lactation Consultants of Great Britain**

I report to the trustees on my examination of the accounts of Lactation Consultants of Great Britain for the year ended 31 December 2025.

**Respective responsibilities of trustees and examiner**

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the CIO's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Basis of Independent examiner's report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes a consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the accounts.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

E Alsop

Elaine Alsop ACA DChA FCIE
EA Independent Ltd,
5 South Charlotte Street, Edinburgh, EH2 4AN
**30 October 2026**

## LACTATION CONSULTANTS OF GREAT BRITAIN

## Statement of Financial Activities
## For the year ended 31 December 2025

| | Notes | Unrestricted Funds 2025 £ | Restricted Funds 2025 £ | Total 2025 £ | Total 2024 £ |
|---|---|---|---|---|---|
| **Income from:** | | | | | |
| Donations and legacies | 4 | 786 | - | **786** | 1,205 |
| Charitable activities | 5 | 46,017 | - | **46,017** | 65,179 |
| **Total income** | | 46,803 | - | **46,803** | 66,384 |
| **Expenditure on:** | | | | | |
| Charitable activities | 6 | 38,502 | 1,206 | **39,708** | 64,346 |
| **Total expenditure** | | 8,301 | (1,206) | **7,095** | 64,346 |
| **Net income/(expenditure)** | | 8,301 | (1,206) | **7,095** | 2,038 |
| **Reconciliation of funds:** | | | | | |
| Fund balances at 1 January | | 116,093 | 3,124 | **119,217** | 117,179 |
| **Fund balances at 31 December** | | 124,394 | 1,918 | **126,312** | 119,217 |

The notes on pages 13 to 18 form part of these financial statements

## LACTATION CONSULTANTS OF GREAT BRITAIN

# Balance Sheet
# As at 31 December 2025

| | Notes | 2025 £ | 2025 £ | 2024 £ | 2024 £ |
|---|---|---|---|---|---|
| **Current assets** | | | | | |
| Debtors | 10 | **2,159** | | 326 | |
| Cash at bank and in hand | | **139,648** | | 136,087 | |
| | | | **141,807** | | 136,413 |
| **Liabilities** | | | | | |
| Creditors: Amounts falling due within one year | 11 | | **(15,495)** | | (17,196) |
| **Net current assets** | | | **126,312** | | 119,217 |
| **Net assets** | | | **126,312** | | 119,217 |
| **Funds** | | | | | |
| Unrestricted funds | 12 | 124,394 | | 116,093 | |
| Restricted Funds | 12 | 1,918 | | 3,124 | |
| **Total Charity Funds** | | | **126,312** | | 119,217 |

These accounts were approved and authorised for issue by the Board of Trustees on 30 October 2026.

*V Kidd*

**Vikki Kidd**
**Acting Chair**

The notes on pages 13 to 18 form part of these financial statements

# LACTATION CONSULTANTS OF GREAT BRITAIN

## Notes to the Accounts
## For the year ended 31 December 2025

### 1 ACCOUNTING POLICIES

#### 1.1 General Information

Lactation Consultants of Great Britain is a Charitable Incorporated Organisation (CIO) registered in England and Wales. The charity's registered number is 118779. The principal address of the charity is 19 Ascott Close, Hull, HU4 6EQ.

The entity constitutes a public benefit entity as defined by FRS 102.

#### 1.2 Basis of Preparation

The accounts have been prepared under the historical cost convention accordance with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), and the Charities Act 2011.

These financial statements are presented in Pounds Sterling (GBP) as that is the currency in which the charity’s transactions are denominated. Monetary amounts in these financial statements are rounded to the nearest pound (£).

The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the relevant version of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The preparation of the financial statements requires the use of certain critical accounting estimates. It also requires Trustees to exercise their judgement in the process of applying the accounting policies. Use of available information and application of judgement are inherent in the formation of estimates. Actual outcomes in the future could differ from such estimates. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements are disclosed in note 2.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

## Notes to the Accounts
## For the year ended 31 December 2025

**1 ACCOUNTING POLICIES (continued)**

**1.3 Going Concern**

The accounts have been prepared on a going concern basis as the Trustees are of the opinion that the charitable company can continue to meet its obligations as they fall due for the foreseeable future. They regularly monitor the funding streams and evaluate the projected expenditure and the free reserves available.

**1.4 Income**

All income is included in the Statement of Financial Activities when the charity is entitled to the income, receipt is probable, and the amount can be measured reliably. The following specific policies are applied to the particular categories of income:

- Donations and similar incoming resources are included in the period in which they are receivable, which is when the charitable company becomes entitled to the resource.
- Membership income for charitable purposes is recognised for the year it is due.

**1.5 Expenditure**

Expenditure is recognised when the charity has entered into a legal or constructive obligation, it is probable that settlement will be required and the amount of the obligation can be measured reliably. It has been accounted for on an accruals basis and has been classified under relevant headings.

The charity is not registered for VAT, and accordingly expenditure is shown gross of irrecoverable VAT.

**1.6 Taxation**

The charity is accepted by HMRC as a charity under section 521 to 563, Income Tax Act 2007, and accordingly no provision is required for taxation surpluses.

**1.7 Funds**

Unrestricted funds are available to use and are administered on a discretionary basis under the direction of the Trustees, and in line with the objects of the charity.

Restricted funds are to be used for particular restricted purposes within the charitable company's objectives. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of management and support costs.

## Notes to the Accounts
## For the year ended 31 December 2025

### 1 ACCOUNTING POLICIES (continued)

**1.8 Cash and Cash Equivalents**

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less and bank overdrafts.

**1.9 Debtors**

Trade and other debtors are measured at transaction price.

**1.10 Creditors**

Creditors and provisions are recognised where the charitable company has a present obligation resulting from a past event that will probably result on the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount.

### 2 CRITICAL JUDGEMENTS AND ESTIMATES

The preparation of financial statements in compliance with the Charities SORP (FRS 102) requires the use of certain critical accounting estimates. It also requires the Trustees to exercise judgement in applying the charity's accounting policies. The Trustees do not consider there to be any material accounting judgement required in preparing these accounts. The Trustees are satisfied that accounting policies are appropriate and applied consistently.

### 3 COMPARATIVE STATEMENT OF FINANCIAL ACTIVITES

| | Unrestricted Funds 2024 £ | Restricted Funds 2024 £ | Total 2024 £ |
|---|---|---|---|
| **Income from:** | | | |
| Donations and legacies | 1,205 | - | **1,205** |
| Charitable activities | 65,179 | - | **65,179** |
| Total income | 66,384 | - | **66,384** |
| **Expenditure on:** | | | |
| Charitable activities | 63,306 | 1,040 | **64,346** |
| **Net income** | 3,078 | (1,040) | **2,038** |

## Notes to the Accounts
## For the year ended 31 December 2025

### 4 DONATIONS AND LEGACIES

| | Unrestricted Funds 2025 £ | Restricted Funds 2025 £ | Total 2025 £ | Total 2024 £ |
|---|---|---|---|---|
| Donations from individuals | 786 | - | **786** | 1,205 |

Donations received in 2024 of £1,205 were unrestricted.

### 5 INCOME FROM CHARITABLE ACTIVITIES

| | £ | £ | £ | £ |
|---|---|---|---|---|
| Membership fees | 41,769 | - | **41,769** | 35,994 |
| Events and sales | 1,304 | - | **1,304** | 26,194 |
| Website adverts | 2,944 | - | **2,944** | 2,991 |
| | 46,017 | - | **46,017** | 65,179 |

Income from charitable activities received in 2024 of £65,179 was unrestricted.

### 6 CHARITABLE ACTIVITIES

| | £ | £ | £ | £ |
|---|---|---|---|---|
| Event costs | 644 | - | **644** | 33,369 |
| Staff costs | 17,216 | - | **17,216** | 15,663 |
| Attendance at events/conferences | 722 | - | **722** | - |
| Grants and donations made | - | 1,206 | **1,206** | 1,040 |
| Consultancy & projects | 3,280 | - | **3,280** | |
| IT, website and membership | 6,099 | - | **6,099** | 7,089 |
| Meeting costs and trustee expenses | 2,403 | - | **2,403** | 1,893 |
| Insurance | 236 | - | **236** | 96 |
| Subscriptions | 3,238 | | **3,238** | |
| Administration | 1,399 | - | **1,399** | 963 |
| Bank and similar charges | 1,665 | - | **1,665** | 1,685 |
| Legal fees | - | | **-** | 948 |
| Independent Examiner's fee | 1,600 | - | **1,600** | 1,600 |
| | 38,502 | 1,206 | **39,708** | 64,346 |

Expenditure on charitable activities in 2024 of £63,306 was unrestricted and £1,040 was restricted..

## Notes to the Accounts
## For the year ended 31 December 2025

### 7 INDEPENDENT EXAMINATION FEES

Fees of £1,600 were charged for preparation and independent examination of the annual accounts for the year ended 31 December 2025 (2024: £1,600).

### 8 TRUSTEE REMUNERATION AND EXPENSES

No remuneration or other benefits were paid to trustees for the year ended 31 December 2025 (2024: £nil).

Trustees are reimbursed for travel and similar expenses incurred by trustees to attend events on behalf of the charity. In 2025, a total of £2,456 was paid to 2 trustees in relation to travel and expenses (2024: £418, 4).

Trustees make payments to the charity in line with other members towards memberships, events, website adverts and books and other resources. These transactions are at market rate, and any discounts applied were discounts available to any member who fitted the relevant criteria.

### 9 TRANSACTIONS WITH RELATED PARTIES

There were no related party transactions for the year ended 31 December 2025 (2024: none).

### 10 DEBTORS

| | 2025<br>£ | 2024<br>£ |
|---|---|---|
| Trade debtors | **14** | 326 |
| Prepayments | **2,145** | - |
| | **2,159** | 326 |

### 11 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2025<br>£ | 2024<br>£ |
|---|---|---|
| Trade creditors | **551** | 2,799 |
| Accruals | **2,188** | 3,500 |
| Deferred income | **12,756** | 10,897 |
| | **15,495** | 17,196 |

Income is deferred where it has been received in advance and the service it has been received for has not yet been fulfilled. Deferred income relates to membership incomes paid in advance.

## LACTATION CONSULTANTS OF GREAT BRITAIN

## Notes to the Accounts
## For the year ended 31 December 2025

### 12 MOVEMENT OF FUNDS

| | Balance at 1 Jan 2025 £ | Income £ | Expenditure £ | Transfers £ | Balance at 31 Dec 2025 £ |
|---|---|---|---|---|---|
| ***Unrestricted*** | | | | | |
| General fund | 116,093 | 46,803 | (38,502) | - | **124,394** |
| ***Restricted*** | | | | | |
| Sally Brookes Award | 3,124 | - | (1,206) | - | **1,918** |
| **Total Funds** | **119,217** | **46,803** | **(39,708)** | **-** | **126,312** |

***Movements in funds – comparative figures***

| | *Balance at 1 Jan 2024 £* | *Income £* | *Expenditure £* | *Transfers £* | *Balance at 31 Dec 2024 £* |
|---|---|---|---|---|---|
| ***Unrestricted*** | | | | | |
| *General fund* | *113,015* | *66,384* | *(63,306)* | *-* | ***116,093*** |
| ***Restricted*** | | | | | |
| *Sally Brookes Award* | *4,164* | *-* | *(1,040)* | *-* | ***3,124*** |
| ***Total Funds*** | ***117,179*** | ***66,384*** | ***(63,346)*** | ***-*** | ***119,217*** |

**Purpose of restricted funds:**

**Sally Brookes Award.** This is monies received from a member which is to be used to fund grants towards exam fees for Lactation Consultants of Great Britain members.

### 13 ANALYSIS OF NET ASSETS REPRESENTING FUNDS

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds £ |
|---|---|---|---|
| Fund balances at 31 December 2025 are represented by: | | | |
| Net current assets | 124,394 | 1,918 | **126,312** |
| *Fund balances at 31 December 2024 are represented by:* | | | |
| *Net current assets* | *116,093* | *3,124* | ***119,217*** |