

Charity Registration No. 1120054

Company Registration No. 05866886 (England and Wales)

BEST BEGINNINGS
TRUSTEES' REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 JULY 2009



BEST BEGINNINGS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Prof. M Renfrew A Moss Dr J Meek J Fyle S López F Entwisle H Mindel
Charity number	1120054
Company number	05866886
Principal address	76 Mill Lane West Hampstead London NW6 1NL
Registered office	76 Mill Lane West Hampstead London NW6 1NL
Accountants	Westbury 145-157 St. John Street London EC1V 4PY

BEST BEGINNINGS

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BEST BEGINNINGS

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 JULY 2009

The Trustees present their report and accounts for the year ended 31 July 2009.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the applicable law and the requirements of the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005.

Structure, governance and management

The charity is a company limited by guarantee.

The Trustees, who are also the directors for the purpose of company law, who served during the year were:

Prof. Mary Renfrew	Professor of Mother & Infant Health, York University
Andrew Moss (Chair)	Media lawyer
Dr Judith Meek	Paediatrician UCL Hospital
Janet Fyle	Professional Policy Advisor, Royal College of Midwives
Jessica Gold (resigned 14.09.2009)	CEO, School Councils UK
Alison Baum (resigned 02.12.2008)	Founder CEO
Alison Johnson (resigned 07.10.2008)	PR and Arts Management Consultant
Susana López	Fundraiser
Hannah Mindel (Treasurer appointed 19.01.09)	Chartered Accountant
Francesca Entwistle (appointed 12.11.08)	Regional Infant Feeding Co-ordinator, DH London

The Board is developing and aiming to achieve best practice standards in charity governance. It is committed to compliance with all charity guidelines and legislation.

The objects of the charity are to raise funds, either directly or by way of grants, for such charitable purposes as the trustees in their absolute discretion think fit with Best Beginnings' vision for the future.

All trustees are appointed by the board as required. There are formal policies and procedures for the appointment, recruitment and induction of trustees.

The day to day running of the charity has been delegated to Alison Baum.

The financial statements as set out on pages 6 to 12 summarise the transactions during the year ended 31 July 2009. The net incoming resources for the year as set out on the Statement of Financial Activities (SOFA) on page 6 were £291,948 (2008 £122,341).

There have been no significant events since the year end which have a material effect on the balance sheet.

BEST BEGINNINGS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2009

Charitable Purpose

At Best Beginnings, our vision is of a future where all children in the UK enjoy excellent care from the very beginning, where families have the information and support needed to protect their children's health and where illnesses and deaths can be avoided. Using the window of opportunity between conception and two years of age, where foundations for a healthy childhood can be laid, we:

Create dynamic, evidence-based resources, interventions and events for children, families and healthcare professionals, with a particular focus on engaging communities and groups experiencing the worst inequalities;

Change and challenge attitudes and behaviours by overcoming the prejudices and misconceptions that foster inequalities in healthcare; and,

Work collaboratively with health professionals, other charities and policymakers to help ensure that what evidence demonstrates is best for babies becomes the reality for all Britain's babies.

BEST BEGINNINGS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2009

Achievement and Performance

The trustees are satisfied with the charity's result for the year.

The charity has continued to generate funds, principally from trusts, foundations, statutory funding and some sales of exhibition materials.

The success of the "from bump to breastfeeding" DVD was unprecedented and copies have been distributed to over 700,000 people (mostly pregnant women by their midwife) and due to demand another 500,000 DVDs are being duplicated for distribution through the UK. Excellent anecdotal feedback from families and healthcare professionals has been received and the robust independent evaluation that Best Beginnings has commissioned Bournemouth University to undertake is underway.

18 Primary Care Trusts and Children Centres have bought their own copy of the 10 metre long "Get Britain Breastfeeding" art exhibition, a collection of iconic images designed by art students to promote breast feeding to the parents of tomorrow.

The board, as part of its strategic review, has identified evidence based interventions that will impact on children from conception to their second birthday and reduce inequalities in child health.

Our clear focus for 2009, 2010, 2011 and 2012 is to build on the success of our DVD "from bump to breastfeeding" and the "Get Britain Breastfeeding" art exhibition by the production and evaluation of three new projects:

- * "Small Wonders" a DVD and supporting travelling "road show" for health care professionals that will enable the parents of sick and premature babies to play a pivotal role in their baby's critical first weeks and months of life
- * a toolkit for educators that will enable schools and further education colleges throughout the UK to incorporate early nutrition into the curriculum
- * "Preparation for Parenthood" a DVD and support materials that will improve child health by enabling new mothers and fathers from all socio-economic groups to successfully navigate the transition to parenthood.

The "Small Wonders" project will be the first of these projects to get underway. The "Small Wonders" DVD will be made by a BAFTA award-winning film maker, working with over 30 experts (including leading paediatricians, neonatal nurses, Royal Colleges and charities) and crucially the families of premature babies. It will give a unique window into the day-to-day challenges and the "journeys" of five families with premature and sick babies in three of the UK's neonatal units known for their clinical excellence.

The production schedule allows for detailed family focus groups and expert stakeholder input, ensuring that the resource will deliver in terms of both accurate evidence-based information and active engagement of the end user.

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the trustees are required to:

- * select suitable accounting policies and then apply them consistently;
- * make judgements and estimates that are reasonable and prudent;
- * state whether applicable accounting standards and statements of recommended practice have been followed subject to any material departures disclosed and explained in the financial statements; and
- * prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue to operate.

BEST BEGINNINGS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2009

Reserves

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to three month's expenditure. The Trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Risks

The trustees have considered the major risks to which the charity is exposed and have reviewed their systems and procedures to manage those risks. The trustees do not consider that there are any specific risks attached to the running of the charity that call for specific action to be taken.

On behalf of the board of Trustees



A Moss

Trustee

Dated: 18/12/2009

BEST BEGINNINGS

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF BEST BEGINNINGS

I report on the accounts of the charity for the year ended 31 July 2009, which are set out on pages 6 to 12.

Respective responsibilities of Trustees and examiner

The Trustees, who are also the directors of Best Beginnings for the purposes of company law, are responsible for the preparation of the accounts. The Trustees consider that an audit is not required for this year under section 43 of the Charities Act 1993, the 1993 Act, and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination being a Member of the Institute of Chartered Accountants of England and Wales.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- (i) examine the accounts under section 43 of the 1993 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 43(7)(b) of the 1993 Act; and
- (iii) to state whether particular matters have come to my attention.

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 consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - (ii) to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities;have not been met; or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



K Graham FCA DChA
Westbury

Member of the Institute of Chartered Accountants of England and Wales
145-157 St. John Street
London
EC1V 4PY

Dated: 4 January 2010

BEST BEGINNINGS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 JULY 2009

	Notes	Unrestricted funds £	Restricted funds £	Total 2009 £	Total 2008 £
<u>Incoming resources from generated funds</u>					
Voluntary Income	2	124,499	7,500	131,999	45,000
Activities for generating funds		7,326	-	7,326	8,609
Investment Income	3	890	-	890	1,493
		<u>132,715</u>	<u>7,500</u>	<u>140,215</u>	<u>55,102</u>
Incoming resources from charitable activities	4	140,957	64,497	205,454	371,010
Other incoming resources	5	27	-	27	-
		<u>273,699</u>	<u>71,997</u>	<u>345,696</u>	<u>426,112</u>
<u>Resources expended</u>					
	6				
<u>Costs of generating funds</u>					
Fundraising and publicity		53,748	-	53,748	40,796
		<u>53,748</u>	<u>-</u>	<u>53,748</u>	<u>40,796</u>
<u>Net incoming resources available</u>					
		<u>219,951</u>	<u>71,997</u>	<u>291,948</u>	<u>385,316</u>
<u>Charitable activities</u>					
Campaigning and awareness		203,040	72,380	275,420	351,884
Governance costs		7,358	-	7,358	40
		<u>264,146</u>	<u>72,380</u>	<u>336,526</u>	<u>392,720</u>
<u>Net income/(expenditure) for the year/ Net movement in funds</u>					
		<u>9,553</u>	<u>(383)</u>	<u>9,170</u>	<u>33,392</u>
<u>Fund balances at 1 August 2008</u>					
		<u>80,261</u>	<u>27,291</u>	<u>107,552</u>	<u>74,159</u>
<u>Fund balances at 31 July 2009</u>					
		<u>89,814</u>	<u>26,908</u>	<u>116,722</u>	<u>107,551</u>

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

BEST BEGINNINGS

BALANCE SHEET

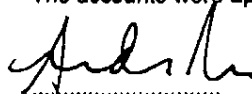
AS AT 31 JULY 2009

	Notes	2009 £	£	2008 £	£
Fixed assets					
Tangible assets	10		3,329		1,905
Current assets					
Debtors	11	2,274		84,404	
Cash at bank and in hand		113,439		94,799	
		<u>115,713</u>		<u>179,203</u>	
Creditors: amounts falling due within one year	12	<u>(2,320)</u>		<u>(73,557)</u>	
Net current assets			<u>113,393</u>		<u>105,646</u>
Total assets less current liabilities			<u><u>116,722</u></u>		<u><u>107,551</u></u>
Income funds					
Restricted funds	13		26,908		27,291
Unrestricted funds			<u>89,814</u>		<u>80,260</u>
			<u><u>116,722</u></u>		<u><u>107,551</u></u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 July 2009. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and if its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

The accounts were approved by the Board on 15.02.2009



A Moss
Trustee

Company Registration No. 05866886

BEST BEGINNINGS

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 JULY 2009

1 Accounting policies

1.1 Basis of preparation

The accounts have been prepared under the historical cost convention.

The accounts have been prepared in accordance with applicable accounting standards, the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005 and the Companies Act 2006.

Following a review of the disclosure requirements of the SORP, in order to reflect more accurately the activities of the charity, for presentation purposes and in the interests of consistency, certain of the figures for 2008 in the Statement of Financial Activities have been re-analysed.

1.2 Incoming resources

Donations, legacies and other forms of voluntary income are recognised as incoming resources when receivable, except insofar as they are incapable of financial measurement.

Grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable.

1.3 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Fixtures, fittings & equipment 33% Straight Line

1.4 Restricted Funds

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

2 Voluntary Income

	Unrestricted funds £	Restricted funds £	Total 2009 £	Total 2008 £
Donations and gifts	124,499	7,500	131,999	45,000

3 Investment Income

	2009 £	2008 £
Interest receivable	890	1,493

BEST BEGINNINGS

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2009

4 Incoming resources from charitable activities

	Unrestricted funds £	Restricted funds £	Total 2009 £	Total 2008 £
Sale of educational material and grants	<u>140,957</u>	<u>64,497</u>	<u>205,454</u>	<u>371,010</u>

5 Other incoming resources

	2009 £	2008 £
Other income	<u>27</u>	<u>-</u>

6 Total resources expended

	Staff costs £	Depreciation £	Other costs £	Total 2009 £	Total 2008 £
Costs of generating funds					
Fundraising and publicity	37,120	-	16,628	53,748	40,796
Charitable expenditure					
<u>Campaigning and awareness</u>					
Activities undertaken directly	-	2,103	105,213	107,316	282,975
Support costs	75,364	-	92,740	168,104	68,909
Governance costs	-	-	7,358	7,358	40
	<u>112,484</u>	<u>2,103</u>	<u>221,939</u>	<u>336,526</u>	<u>392,720</u>

The work of the accountants, Westbury, was carried out on a pro bono basis. The value of that work, estimated as £2,000 has been included in these accounts as a gift in kind, and is reflected in the figures of voluntary income and of governance costs.

BEST BEGINNINGS

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2009

7 Support costs

	2009 £	2008 £
Staff costs	112,484	59,992
Depreciation	2,103	939
Premises & other costs	53,517	7,978
	<u>168,104</u>	<u>68,909</u>

8 Trustees

Alison Baum was a trustee of the charity until 2 December 2008 when she resigned in order to take over day to day responsibility for the charity. During that time she received £12,000 for support work and services.

9 Employees

Employment costs	2009 £	2008 £
Wages and salaries	101,766	54,256
Social security costs	10,718	5,736
	<u>112,484</u>	<u>59,992</u>

The number of employees during the year was 3. (2008: 2) There were no employees earning over £60,000 per annum.

BEST BEGINNINGS

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2009

10 Tangible fixed assets

	Fixtures, fittings & equipment £
Cost	
At 1 August 2008	2,844
Additions	3,527
At 31 July 2009	6,371
Depreciation	
At 1 August 2008	939
Charge for the year	2,103
At 31 July 2009	3,042
Net book value	
At 31 July 2009	3,329
At 31 July 2008	1,905

11 Debtors

	2009 £	2008 £
Trade debtors	1,010	84,404
Other debtors	1,264	-
	2,274	84,404

12 Creditors: amounts falling due within one year

	2009 £	2008 £
Trade creditors	-	73,557
Taxes and social security costs	2,320	-
	2,320	73,557

BEST BEGINNINGS

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2009

13 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 August 2008	Movement in funds		Balance at 31 July 2009
	£	Incoming resources	Resources expended	£
Voluntary Income	-	7,500	-	7,500
Incoming resources from charitable activities	27,291	64,497	-	91,788
Campaigning and awareness	-	-	(72,380)	(72,380)
	<u>27,291</u>	<u>71,997</u>	<u>(72,380)</u>	<u>26,908</u>

14 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fund balances at 31 July 2009 are represented by:			
Tangible fixed assets	3,329	-	3,329
Current assets	88,805	26,908	115,713
Creditors: amounts falling due within one year	(2,320)	-	(2,320)
	<u>89,814</u>	<u>26,908</u>	<u>116,722</u>