

Charity Registration Number: 299679
Scottish Charity Number: SC042789
Company Registration Number: 2212082
(England & Wales)



Stillbirth and Neonatal Death Society
(A Company limited by Guarantee)
Trustees' Report & Accounts
Year Ending 31 March 2019

Stillbirth and Neonatal Death Society
(A Company limited by Guarantee)
Legal and Administrative Information



Trustees	Oliver Reichardt (Chair) Michael Smith (Treasurer) Tom Burdett Edward Ford Emma Gibbs David Hall David Price Zoe Renton Susanna Speirs
Chief Executive	Dr Clea Harmer
Company Secretary	Piers Vimpany FCA DChA
Charity Number	299679
Scottish Charity Number	SC042789
Company Number	2212082
Registered office	Victoria Charity Centre 11 Belgrave Road, London SW1V 1RB
Statutory Auditors	HW Fisher Acre House 11-15 William Road London NW1 3ER
Principal Bankers	Lloyds Bank Plc 25 Gresham Street London EC2V 7HN
Principal Solicitors	Russell-Cooke 2 Putney Hill London SW15 6AB

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1. Objects and values of the charity

The Trustees, who are also Directors of the charity for the purposes of the Companies Act, submit their annual report and accounts of Sands (Stillbirth and Neonatal Death Society) for the year ended 31 March 2019.

The Trustees confirm that the annual report and accounts of the charity have been prepared in accordance with the accounting policies set out in Note 1 to the accounts and comply with the charity's constitution, applicable law and the requirements of the *"Accounting and Reporting by Charities: Statement of Recommended Practice,"* applicable in the UK and Republic of Ireland (FRS102), effective 1 January 2016.

The objects of Sands are: -

1. to promote the emotional, psychological and physical well-being of parents, their families and friends, when a baby dies in utero, at birth or soon after birth, by:
 - 1.1 the provision of support and information to those so bereaved and their carers; and
 - 1.2 by working collaboratively with health and social care professionals to improve and enhance professional practice with bereaved parents; and
2. to promote research and the implementation of best practice that will help identify the causes and reduce the incidence of the death of a baby in utero, at birth or soon after birth, and to publish the results of such research.

Sands' vision is for a world where fewer babies die and where anyone who is affected by the death of a baby receives the best care and support for as long as they need.

To realise the charity's vision Sands' outlined four key objectives within its 2017-2020 Strategy, these are to:

- Reduce the number of babies dying before, during and shortly after birth;
- Ensure the right care and support is available at the right time after the death of a baby;
- Grow as one strong, sustainable and effective organisation;
- Raise awareness of the issues relating to stillbirth and neonatal death.

Underpinning these objectives are **Sands Values**, whereby the charity commits to:

- Being compassionate, collaborative and evidence-based.
- Working as one organisation; learning from experience and striving for continual improvement through innovation.
- Being open and honest; working with respect and integrity; showing empathy and being inclusive in everything the charity does.

2. Public benefit

The Trustees confirm that they have complied with their duty under Section 4 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit. Sands has continued to provide public benefit in line with the objects of the charity through the implementation of the 2017-2020 Sands Strategy. Total charitable expenditure at Sands was almost £4.3M in 2018/2019.

2.1 Main achievements in 2018/2019

[Sands 2017-2020 Strategy](#) has four strategic objectives to enable Sands to realise its mission:

1. Reduce the number of babies dying before, during and shortly after birth;
2. Ensure the right care and support is available at the right time after the death of a baby;
3. Grow as one strong, sustainable and effective organisation;
4. Raise awareness of the issues relating to stillbirth and neonatal death.

Strategic Objective 1:

To reduce the number of babies dying before, during and shortly after birth.

The perinatal mortality figures available in 2018/2019 relate to babies who died in 2017 and showed a total of 5,331 stillbirths and neonatal deaths, which is equivalent to 15 babies dying a day. This sadly does not show a significant reduction from the 2016 figures, however many of the initiatives introduced to help meet the National Ambition to halve the number of stillbirths and neonatal deaths by 2025 were only introduced in 2016, so it may be a further year before any meaningful reduction in the numbers is seen.

The main activity/achievements relating to this strategic objective in 2018/2019 were to increase understanding, through research and review of why babies die; to identify and implement actions needed to reduce the number of babies dying; and to obtain widespread commitment to reducing perinatal mortality. This was done by:

- Funding two new research projects through the Sands Research Fund:
 - a) *A cost-effectiveness analysis of a package of care to reduce stillbirths: an evaluation of data from the AFFIRM cluster randomised trial (Dr Elizabeth Camacho, University of Manchester)*

Sands funding: £26,892

The recently completed AFFIRM trial (which Sands contributed funding to) aimed to test whether stillbirths are reduced by an intervention to promote awareness of fetal movements among pregnant women and to introduce a package of focussed care when women report a change in movements. AFFIRM found that there were 11% fewer stillbirths after the intervention, and whilst this did not reach the statistical significance defined in the trial, this study aims to assess the cost-effectiveness of implementing AFFIRM nationally to achieve these levels of reduction.

b) Red flags and symptom checkers for self-diagnosis in maternity: implementation of online health information for women to improve early recognition and treatment of perinatal complications (Dr Nicola Mackintosh, University of Leicester)

Sands funding: £62,838

This study aims to examine how pregnant women use digital platforms (apps, websites etc.) designed to inform them about warning signs of perinatal complications, and to develop recommendations for how best to use digital platforms to improve recognition of conditions such as pre-eclampsia, and of reduced fetal movements.

- Continuing to manage seven live research projects and supporting ten further research studies as either co-applicants, through advertising for participants or providing support advisory groups, or advising on patient or lay summaries. In addition, going out with a new funding call for new research applications in the coming year, as well as continuing to support the Stillbirth Clinical Studies Group to share expertise and knowledge and the design and delivery of good-quality, impactful research.
- Developing resources to ensure that the voice of parents is at the heart of reviews into baby deaths, for example by developing parent engagement resources for the [Perinatal Mortality Review Tool](#) (PMRT) for its roll out across the UK.
- Contributing to the second version of the Saving Babies Lives Care Bundle by helping to produce a new Safer and Healthier Pregnancy section.
- Contributing to national projects and initiatives to reduce perinatal mortality and improve safety in maternity care, including the MBRRACE collaborative, the Smoking in Pregnancy Challenge Group, the Neonatal Critical Care Review, and the Maternity Transformation Programme. These projects and initiatives were a significant factor in the National Ambition to reduce stillbirth and neonatal deaths being included in the new NHS Long Term plan.
- Collaborating through the All Party Parliamentary Group on Baby Loss, the Pregnancy and Baby Charity Network, and the 'One Voice' partnership to leverage support and commitment at a national level to reductions in perinatal mortality

Strategic Objective 2:

To ensure the right care and support is available at the right time after the death of a baby.

Sands continues to provide support to anyone affected by the death of a baby through volunteer befrienders providing group or individual support; through the helpline providing telephone, email and social media support; through the online community providing a 24-hour forum for mutual and moderated support; through the bereavement app providing information and support in an easily accessible format; through the range of information in both print and electronic format; through the Sands' funded memory boxes; and through the range of remembrance events that are held both nationally and locally.

Sands continues to work to ensure that excellent and equal bereavement care is offered to bereaved parents and families by providing bereavement care training for healthcare professionals and all those in contact with bereaved parents; by providing services to promote focused improvements in care; by providing resources and tools to help healthcare professionals and teams to inform, monitor and improve their bereavement care; by providing networking and learning events such as the Sands Joint Conference; by providing e-learning opportunities and professional guidelines; and by leading the implementation of the National Bereavement Care Pathway.

The main activity/achievements relating to this strategic objective in 2018/2019 were to ensure that the bereavement care and support offered to all those who needed it were evidence-based, comprehensive, available when needed, and accessible by all. This was done by:

- Leading the roll-out of the [National Bereavement Care Pathway](#) (NBCP) in 32 pilot sites to ensure that all bereaved parents and families receive equal, high quality, individualised, safe and sensitive care. A final evaluation of the Wave 1 pilot sites in October 2018 demonstrated the effectiveness of the pathway, with 95% of parents feeling that the hospital provided a caring and supportive environment and 77% of healthcare professionals feeling that bereavement care had improved in their Trust.
- Providing bereavement care training for over 2,500 healthcare professionals through 145 courses, and developing an enhanced training day for those seeking further and additional training.
- Developing a [Consultancy](#) offering to provide tailored support to both healthcare professionals and employers seeking to improve the bereavement care and support they offer parents and families. Contributing to national projects and initiatives to improve bereavement care including national reviews on care and certification for early pregnancy losses, the role of the coroner, the Pregnancy Loss Review, and standards of care.
- Completing an [audit of bereavement care provision in neonatal units](#) across the UK in collaboration with Bliss which showed, amongst other statistics, that although 83% of neonatal units have access to a bereavement lead, only 14% have a dedicated lead. This highlights the need to improve resources and capacity to support the parents and families of the 40 babies who die neonatally in the UK every week.
- Establishing and maintaining links with healthcare professionals to ensure that bereaved parents and families receive the care and support they need; 272 out of 294 hospitals with a maternity unit in the UK have a named Sands contact.
- Achieving full Helpline Standards accreditation in June 2018, providing external validation of the excellent bereavement support provided to over 4,400 people through the national Freephone helpline via both calls and emails.

- Launching the Sands Bereavement App which was downloaded 1062 times in the first month alone and has continued steadily ever since. It has helped to increase and diversify the reach of bereavement support.
- Reviewing and updating the befriender training in line with the new bereavement support model, ensuring that key issues relating to safeguarding are also addressed.
- Distributing 2,640 memory boxes free of charge.

Strategic Objective 3:

To grow as one strong, sustainable and effective organisation.

Sands continues to grow as one strong, sustainable and effective organisation, building the culture, structure and processes needed to achieve the inspirational vision and mission.

The main activity/achievements relating to this strategic objective in 2018/2019 were to structure Sands to enable effective and strategic working; to ensure a sustainable financial base with diverse income streams; to build trust and develop opportunities for collaboration; and to ensure good governance. This was done by:

- Completing the implementation of the New Financial Model (NFM), with all Sands Groups having adopted the new model by the agreed deadline of 31st March 2019.
- Completing preparations to implement the General Data Protection Regulation 2016/679 in May 2018, ensuring that Sands complies with its legal obligations and appropriately protects its stakeholders' personal information and privacy at all levels of operations.
- Improvements in the fundraising and engagement activities, products and approach has paid dividends as outlined in section 4.1. Developing digital fundraising has proved particularly successful, and accounts for much of the increase in income.
- Introducing a thematic approach to engagement, improving both internal and external communications through increased use of e-comms and social media. There has been significant growth in followers and likes across the four main Sands social channels with growth of 188% for Instagram, 43% for LinkedIn, 23% for Twitter, and 12% for Facebook.
- Collaboration with digital marketing companies and platform providers has led to improved user journeys and user experience for Sands' audiences, including a much simpler donation (committed giving and one off cash) process and a new volunteer materials portal.

Strategic Objective 4:

To raise awareness of the issues relating to stillbirth and neonatal death.

During 2018/2019 Sands created different opportunities to raise awareness of the issues relating to stillbirth and neonatal death, including #FindingTheWords during Sands Awareness Month, and Baby Loss Awareness Week 2018.

The main activity/achievements relating to this strategic objective in 2018/2019 were to campaign on issues relating to stillbirth and neonatal death, raising awareness and reducing stigma, and working with key influencers to drive change. This was done by:

- #FindingTheWords, the Sands Awareness Month campaign in June 2018 which focused on the importance of finding the right words to reach out and speak to or support those bereaved by the death of a baby. The use of a short animation proved a powerful and successful way to raise awareness, particularly with those not directly affected by baby loss, and a particular focus was employers and their need to support bereaved employees.
- Working collaboratively with over 70 other charities for [Baby Loss Awareness Week](#) (BLAW). Sands led the BLAW 2018 charity alliance which not only provided an opportunity for remembrance and raised awareness, but also included a specific call for Trusts and Health Boards to adopt the National Bereavement Care Pathway (NBCP) and its nine standards. During the week twice as many buildings turned pink and blue as the year before, there were twice as many as remembrance events as the year before, and there was twice as much media coverage. With the help of the All Party Parliamentary Group on Baby Loss, politicians were actively involved with the call to adopt the NBCP, with 25 MPs taking part in a VoxPop video and 36 MPs attending an event in Westminster.
- The establishment of [Sands United Football Clubs](#) across the country. The first team was founded in Northampton in 2018 and won the Pride of Sport Award in December 2018, since then at least 20 other teams have been formed. Sands United teams provide a unique opportunity for bereaved fathers and men to offer support to each other through the trust and common bond of playing together as a team, whilst also raising awareness about baby loss and the need to break the silence.

40th Anniversary:

2018 marked 40 years since the charity was first founded in 1978 by Bel Mooney and Hazelanne Lewis.

Sands' 40th anniversary provided a unique opportunity to reflect on and celebrate all the wonderful work that has been achieved since 1978, but also a moment to look forward and identify what more needs to be done in the next 40 years.

The main activities that took place to mark the 40th anniversary of Sands were:

- [40th Anniversary Timeline](#)
- 40th anniversary Sands pin
- 40 words to describe Sands
- Case studies from the last 40 years
- A focus on the 40th anniversary in June, Sands' Awareness Month
- Sands Conference taking the 40th Anniversary as its theme and with founding Patrons, Bel Mooney and Hazelanne Lewis, as the keynote speakers
- 40 volunteers nominated for awards at the Sands 40th Conference

3. Structure, governance and management

Sands was formally established in 1988, having been founded in 1978, and is constituted in England and Wales as a company limited by guarantee, Company Number 2212082. The company's registered address is 11 Belgrave Road, London SW1V 1RB. Sands is also registered with the Charity Commission as a Charity in England and Wales (Charity Number 299679) and with the Office of the Scottish Charity Regulator (Charity Number SC042789). The charity provides additional meeting space to support its national remit and nationwide operations, including its network of over 100 Sands' Groups – notably in N. Ireland (Portadown) and Scotland (Glasgow).

3.1 Sands Board of Trustees

Sands is governed by a Board of Trustees who are elected by the members at AGM in accordance with the Articles of Association, which is the charity's governing document.

The Articles of Association set out the process whereby the members elect a total of up to 12 Directors from within the membership of the charity, of which at least 50% must be personally bereaved. The Directors also act as Trustees to the charity. Each year, one-third of the Directors must retire and may be eligible for re-election.

All recruitment to the Board of Trustees is subject to the *Trustee Recruitment, Selection and Induction* policy and newly co-opted/elected Trustees are provided with an induction pack which includes the latest guidance,¹ as well as key information from the Charity Commission².

The functions of the Board of are set out in Clause 22 of the Articles of Association and include setting the overall strategic development of the charity; reviewing and adopting the annual business plan and budget; monitoring the performance of the charity in relation to plans and budgets; ensuring that the charity's affairs are conducted in accordance with generally accepted standards of performance and propriety; overseeing the performance and activities of local Sands Groups and ensuring that appropriate advice is taken, particularly with regard to matters of legal compliance and financial viability.

The Board of Trustees also delegates authority to standing sub committees and/or 'task and finish' working groups, as appropriate, who operate within the *Reservation and Delegation of Board Powers* and associated *Framework of Authority*.

Trustees may serve no longer than seven years' from the AGM at which they are first elected. None of the Trustees have any beneficial interest in the company. [Short biographies of all Trustees](#) are on the Sands website:

¹ *The essential trustee: what you need to know, what you need to do* (CC3, July 2015) at https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/509664/cc3_lowink.pdf

² *The Charity Governance Code (3rd Ed.)* at <https://www.charitygovernancecode.org/en/pdf>

Trustees that served during the financial year under review and up to AGM 2019:

Oliver Reichardt (Chair from Nov 2018)	Elected 17 November 2018
Susanna Speirs (Vice Chair from Dec 2018)	(Co-opted 24 September 2016; Elected 29 October 2016).
Michael Smith (Treasurer)	(Elected 23 November 2013; Re-elected 3 October 2015; Re-elected 4 November 2018).
Tom Burdett	Elected 17 November 2018
Sarah-Jane Evans	(Elected 23 November 2013; Re-elected 18 October 2014; Re-elected 4 November 2017; Resigned 17 November 2018).
Edward Ford	(Elected 23 November 2013; Re-elected 3 October 2015; Re-elected 17 November 2018).
Stephanie Frearson	(Elected 23 November 2013; Re-elected 3 October 2015; Resigned 17 November 2018).
Emma Gibbs	Elected 17 November 2018
David Hall	Elected 17 November 2018
Derek Jenkins	(Elected 23 November 2013; Re-elected 3 October 2015; Resigned 17 November 2018).
Angela McCafferty (Acting Chair to Nov 18)	(Elected 23 November 2013; Re-elected 29 October 2016; Resigned 17 November 2018).
David Price	Elected 17 November 2018
Will Quince	(Elected 17 November 2018; Resigned April 2019)
Zoe Renton	(Elected 18 October 2014; Re-elected 29 October 2016; Re-elected 17 November 2018).
Mary Catherine Roberts	(Elected 18 October 2014; Re-elected 4 November 2017; Resigned 17 November 2018).
Clare Worgan	(Elected 17 November 2018; Resigned on 9 September 2019)

A new Chair of Sands Board of Trustees, Oliver Reichardt, was elected at the AGM on 17th November 2018. Susanna Speirs is the Vice Chair of Sands Board of Trustees, with Michael Smith taking the role of Treasurer and Chair of the Finance, Audit and Risk Sub Committee.

3.2 Board Sub-Committees

In 2018/2019, the following Sub Committees and Working Groups supported the work of the Board:

- Governance Sub Committee
- Finance, Audit & Risk Sub Committee (*Finance* and *Audit & Risk* Sub Committees were merged in December 2018)
- Research Sub Committee

3.3 Day-to-day operations of the charity and key management personnel

The Chief Executive, Dr Clea Harmer, together with the senior leadership group is responsible for, and provides oversight of the delivery of Sands' organisational strategy and annual business plan for the organisation, ensuring compliance with statutory requirements and best practice approaches at national level. The key members of the team are:

- Daniel Brett-Schneider as Director of Fundraising & Communications.
- Jen Coates as Director of Volunteering & Bereavement Support.
- Kate Mulley as Director of Research, Education & Policy.
- Piers Vimpany as Director of Finance & Resources (appointed to role in January 2019)

Like all staff at Sands, the pay and remuneration of the charity's key management personnel has been set in line with the pay bands determined as a result of a detailed '*Job Evaluation and Pay Benchmarking Review*' conducted in 2015, which was (re)benchmarked against sector trends in late 2016 to support effective recruitment and retention of staff. This review is being re-benchmarked in 2019.

3.4 Staffing and staff profile

The charity employed an average of 76 staff during the period under review - equivalent to 51 FTE (full-time equivalent members of staff); 54% of whom are based outside of London. One new post was created during the year to support Sands' increased activities as follows:

- Finance and Resources; 1 new post (0.7 FTE) was created to contribute to the development, implementation and maintenance of an appropriate financial framework to support Sands' work across the group networks, including project planning, resourcing and fundraising activities.

38% of staff worked directly with beneficiaries to achieve the objectives of the organisation and 22% worked to promote the charity's aims through Fundraising and Communications activities. A further 21% of staff were dedicated to supporting Groups Network and Volunteering activities at local and national level, with support staff accounting for 19% of total staff.

3.5 Sands Groups network and volunteers

Sands' national network of volunteers and groups is a huge strength of the charity. They carry out a range of vital functions that support Sands' vision, mission, and strategic objectives, targeting our impact locally, and amplifying our voice nationally.

Sands volunteers deliver peer bereavement support through structured support meetings, informal activities, memorial and remembrance events. In so doing they build lasting bonds and enduring networks between bereaved families.

By working closely with local hospitals Sands volunteers create links that facilitate a range of further support to health professionals looking to offer excellent bereavement care. The work of our volunteers is crucial to promote the bereavement care training programme, the joint Sands/RCM/Bliss conference, and the resourcing of memory boxes, support literature, teardrop stickers, and many other Sands items which can only make a positive difference if health professionals know about them and use them.

Sands volunteers play a vital part in the charity's work to prevent the loss of babies' lives by helping to raise awareness of the shocking number of babies dying each year, and by promoting Sands' research fund to donors. Sands' volunteers and supporters are vital to the fundraising efforts of the charity; ensuring that it can achieve its ambitious aims and continue to grow.

The organisation recognises and is very grateful for the wonderful programmes of work being delivered at a local level by Sands' volunteers, and continues to develop, diversify and strengthen its ongoing support for volunteers and groups across its ten regional networks. Following last year's recognition of 40 volunteers as part of our anniversary celebrations, this year we continue to recognise individuals who contribute so positively to the culture and work of Sands.

4. Review of Finances, Fundraising and Risk

4.1 Financial Review

○ *Income growth*

Total income at 31 March 2019 was £4,115,329 (2018: £3,868,868).

The average annual income growth during the year was 6% which was partly due to a successful digital fundraising campaign which led to an increase in donations and legacies from £1,743,065 to £2,272,281.

Other trading activities, including fundraising events, decreased from £1,899,473 to £1,598,914. However, statutory funding increases, in particular those from the Scottish Government, gave rise to an increase in income from Charitable Activities (2019: £244,088; 2018: £193,516).

○ *Expenditure*

Total Expenditure for the charity in 2018-2019 was £4,311,083 (2018: £4,591,939) which represents a decrease of 6% year on year.

The reduction was largely due to the expenditure in the prior year of restricted funds on Research and Prevention activities. The reduced activity in the current year plus overall tight cost control led to an increase in unrestricted funds of £203,186 versus a prior year deficit of £481,281. This has allowed the charity to maintain financial stability.

○ *Reserves and Cashflow*

Total Reserves held by the charity as at 31 March 2019 were £1,561,043 (2018: £1,756,797). An analysis of the movement of Restricted and Designated Funds is shown in *Notes 21 and 22* respectively. The *Statement of Cashflows* on page 28, shows net cash outflows from operating activities of £81,373 in year, compared to net cash outflows of £217,734 in 2018, which is further detailed in *Note 24*.

4.2 Reserves Policy

Sands recognises the need to hold sufficient reserves to allow protection of core activities in the event of any income shortfall. These will enable the charity to implement its strategic programmes, to continue to carry out vital services to the public and to meet its funding commitments in the unlikely event of a sudden cessation of all income streams.

The Board of Trustees have adopted a *Reserves Policy* which aims to have sufficient free reserves to enable Sands to cope with fluctuations in income and expenditure. Their decision is to hold at least the equivalent of 3 months' operating cost expenditure, which they deem prudent based on the nature of Sands income profile.

The reserve fund cannot be funded from income which is subject to other commitments, planned expenditure, or other restrictions and should therefore never include any funds which are restricted or designated for other purposes.

The policy is reviewed and revised regularly by the Board of Trustees.

As at 31 March 2019, Sands' Unrestricted Fund totalled £1,196,030 and the free reserves figure (being the total Unrestricted Fund net of Designated Fixed Asset Fund of £431,830) was £764,200 which represents 2.2 months of unrestricted expenditure. This is below the 3 month target set by the Trustees and a surplus budget has been set in 2019/20 in order to begin to restore the Trustees level of recommended reserves.

4.3 Statement of Fundraising Practice

○ *Approach to fundraising*

Sands is registered with the Fundraising Regulator and we use the logo to demonstrate the charity's commitment to upholding the *Fundraising Regulators' Promise*. In January 2019, Sands became an organisational member of the Institute of Fundraising (IoF), demonstrating an absolute commitment to fundraising best practice through support of the *Code of Fundraising Practice*. Sands also has relevant policies and procedures that underpin its Fundraising policy and activities.

Sands' Fundraising Promise outlines how we are committed to treating donors and the public with respect, fairness, honesty, and clarity in our fundraising activities. Sands will ensure it keeps its fundraising practices under review and will work with others with the aim of improving practice across the charity sector.

○ *Monitoring of fundraising carried out on behalf of Sands*

Sands takes all reasonable steps to monitor fundraising carried out on behalf of the charity to ensure no harm comes to staff, volunteers and those that fundraise for the charity. Clear signposting to relevant fundraising guidance and forms is available on the Sands website. Adherence to all relevant policies and procedures to safeguard and protect are monitored by the designated fundraising staff lead for the event.

Sands recognises the need to respond swiftly and appropriately to complaints and has a clear complaints process. There have been no complaints about fundraising in 2018/2019.

○ *Steps we take to protect the public, including vulnerable people, from unreasonably intrusive or persistent fundraising approaches and undue pressure to donate*

Sands takes its responsibility to protect the public, and especially vulnerable people, very seriously. Sands reviews all existing and new fundraising activity and ensures full oversight through a rigorous development and sign-off process.

Sands acknowledges the unique connection between the bereavement and fundraising journey for individuals and families raising money for Sands. Sands has an ongoing commitment to upskilling

staff across all teams to respond sensitively to fundraisers who may also be bereaved and in recognising and flagging safeguarding issues.

Sands has a Safeguarding Lead and safeguarding training for all staff. Whilst bereavement is not in itself a reason for classifying someone as a vulnerable adult, Sands recognises that it places significant pressure on individuals who may move in and out of vulnerability during their journey with Sands

4.4 Risk identification and management

The Trustees are committed to an effective programme of risk management to ensure the continuity and sustainability of the organisation and its ability to achieve its strategic objectives. The Finance, Audit & Risk Sub Committee of the Board of Trustees reviews the charity's *Risk Register* on an annual basis and the key risks to the organisation are reviewed on a quarterly basis to ensure that appropriate measures are taken to mitigate and manage risk.

The Trustees have identified the principle risks as:

- *Sands United Football Club*

Sands United Football Clubs have proved to be an inspirational and unique success story with the number of football teams growing rapidly and now standing at over 30. In order to ensure the right bereavement support is offered, to manage the administration, and also to identify fundraising opportunities, the trustees have agreed to provide additional staffing to support the growth of Sands United in 2019.

- *Fire/ building security*

Sands main offices in London are in a building which the head landlord wishes to vacate at the end of the Sands lease in early 2021. As the building is not a strategic asset for the landlord, the services in the building have been run down. As a result there are increased risks, including fire and security. Sands has formed an alliance with other affected charities in the building to try and reduce these risks. Steps will also be taken to find new offices for a potential move in 2020/2021.

- *Pay and benefits*

Sands staff have not received a substantive pay increase for 3 years and in order to address whether Sands salaries are still aligned with the rest of the sector a market review of salaries is being undertaken in 2019.

- *Group commitments*

As part of the adoption of the New Financial Model a review of Group commitments and projects was undertaken. This has now been completed and has both improved visibility and allowed support to be given to Groups in managing associated contracts and finances. Financial guidelines for Groups are being developed to further support and help their management of expenditure.

- *Lone Working*

A number of staff and volunteers work alone, particularly in connection with befriending. Guidelines have been developed, and staff have access to a lone working system. The inherent risks of this type of work remain high and Sands is vigilant in supporting staff and volunteers.

5. Plans for the future

As the end of the 2017/2018 strategy approaches, there is an opportunity to focus on what further actions need to be taken towards achieving our vision and mission. A focus on developing the next organisational strategy will also be key.

Strategic Objective 1:

To reduce the number of babies dying before, during and shortly after birth.

A new and ambitious Research Strategy is being developed, outlining Sands' approach to ensuring our unique ability to be the voice of parents and to convene and influence is used effectively in a range of ways. This will include not only funding and supporting research studies, but building communities of research excellence, increasing the profile of, and funding for, all perinatal mortality research and improving maternity, neonatal and postnatal care.

The results of a Safer Care Survey undertaken in 2019 will also help to inform policy work towards ensuring that all parents and their babies receive safe and individualised maternity and postnatal care. We will continue to work to ensure that parent's voices are at the heart of robust reviews into all baby deaths, and that these reviews lead to learning and improvements in practice.

There will also be a focus on ensuring that progress towards the National Ambition of halving stillbirths and neonatal deaths by 2025 is maintained and tracked.

Strategic Objective 2:

To ensure the right care and support is available at the right time after the death of a baby.

The National Bereavement Care Pathway will start to be rolled out across England, and will be implemented by five early adopter Health Boards in Scotland. Over two thirds of Trusts in England are either implementing the NBCP or have expressed an interest in doing so, and a process of self-assessment and action plans will enable the pathway to be implemented on a wide-scale ensuring all bereaved parents and families receive the excellent bereavement care they need and deserve. This will be supported by launch of new training resources and tools. We will expand and target our bereavement care training, launch our new consultancy service and resources for employers, as well as undertaking an audit of the care offered gynaecology units.

A focus on continually improving and developing the bereavement support that is offered by Sands will include ensuring that all parents have access to the new bereavement support book that replaces the previous leaflets, and in further developing befriender training. Diversity will be a particular focus – to ensure that Sands is truly reaching all those who need support.

Ensuring that Sands United Football Clubs are supported to grow and develop appropriately will be a priority – so that they both provide the bereavement support that is needed, but can also be developed as an opportunity to raise both funds and awareness.

Strategic Objective 3:

To grow as one strong, sustainable and effective organisation.

The new Volunteering Framework will be implemented, supporting our fantastic volunteers with tools such as MySands, and providing further opportunities to support Sands in different volunteer roles. Groups will continue to be supported to embed and benefit from the new financial structures and reporting.

The 5-year Fundraising Strategy will continue in its second year to build and diversify income streams, focussing on ensuring the Case for Support underpins all our work, and that Legacy Giving is developed to secure long-term funding opportunities.

Strategic Objective 4:

To raise awareness of the issues relating to stillbirth and neonatal death.

Baby Loss Awareness Week provides a key opportunity to raise awareness of the issues relating to stillbirth and neonatal death and push for improvements, and Sands will continue to build a collaborative and inclusive approach to bringing the baby loss sector together to mark this event. Working together is a powerful way to increase reach and leverage, and to ensure all bereaved parents' voices are heard.

Sands Awareness Month in June also provides a unique opportunity to campaign on different issues. Building on the success of #15babiesaday, #FindingTheWords, and #FindingYourWay, further campaigns will aim to use a digital approach to reaching as many people as possible.

Sands' policy work will also continue to be built and develop, ensuring that the changes that are needed to realise our vision and mission are recognised and implemented.

Disclosure of information to auditors

Each Trustee has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditors are aware of such information.

Auditors

In accordance with section 485 of the Companies Act 2006, HW Fisher were re-appointed as Auditors to the company at the Annual General Meeting of the members held on 17 November 2018.

A resolution proposing that they be reappointed will be put to the Annual General Meeting to be held on 23 November 2019.



Oliver Reichardt
Chair – Board of Trustees

29-9-19

Statement of Trustees' Responsibilities

The Trustees, who are also directors of the Stillbirth & Neonatal Death Society for the purpose of company law, are responsible for preparing the Trustees' Report and accounts in accordance with applicable laws and United Kingdom Accounting Standards (UK GAAP), including FRS102 *"The Financial Reporting Standard applicable in the UK and Republic of Ireland"*.

Company law requires the Trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these accounts, the Trustees are required to:

- select suitable accounting policies and use them consistently,
- observe the methods and principles in the Charities SORP,
- make judgments and estimates that are reasonable and prudent,
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the accounts
- prepare the accounts on a going concern basis, unless it is inappropriate to presume that the charity will continue its operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the accounts comply with the Companies Act 2006 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

They 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 are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Independent Auditors' Report

Opinion

We have audited the accounts of the Stillbirth and Neonatal Death Society (the 'charity') for the year ended 31 March 2019 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the notes to the accounts, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the accounts:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2019 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the accounts section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the accounts in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the Trustees' use of the going concern basis of accounting in the preparation of the accounts is not appropriate; or
- the trustees have not disclosed in the accounts any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the accounts are authorised for issue.

Other information

The other information comprises the information included in the annual report, other than the accounts and our auditor's report thereon. The Trustees are responsible for the other information. Our opinion on the accounts does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the accounts, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the accounts or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the accounts or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the Trustees' Report, which includes the Directors' Report prepared for the purposes of company law, for the financial year for which the accounts are prepared is consistent with the accounts; and
- the Directors' Report included within the Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors' Report included within the Trustees' Report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended) require us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the accounts are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or

- the Trustees were not entitled to take advantage of the small companies' exemptions in preparing the Directors' Report included within the Trustees' Report and from the requirement to prepare a Strategic Report.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the Trustees, who are also the Directors of the charity for the purpose of company law, are responsible for the preparation of the accounts and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of accounts that are free from material misstatement, whether due to fraud or error.

In preparing the accounts, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the accounts

We have been appointed as Auditors under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the accounts as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these accounts.

A further description of our responsibilities for the audit of the accounts is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities> . This description forms part of our auditor's report.

**Independent Auditors' Report
To the Members of the
Stillbirth and Neonatal Death Society**



Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and with regulation 10 of the Charities Accounts (Scotland) Regulations 2006. 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 auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

A handwritten signature in blue ink, appearing to read "H W Fisher".

Sailesh Mehta (Senior Statutory Auditor)
for and on behalf of HW Fisher

Chartered Accountants
Statutory Auditor
Acre House
11-15 William Road
London
United Kingdom
NW1 3ER

Dated:

3 October 2019

Stillbirth and Neonatal Death Society
(A Company limited by Guarantee)
Statement of Financial Activities
Including Income & Expenditure Account
For the year ended 31 March 2019



	Notes	Unrestricted Funds £	Restricted Funds £	Total 2019 £	Total 2018 £
Income					
Donations and legacies	3	2,138,397	133,884	2,272,281	1,743,065
Other trading activities	4	1,598,914	-	1,598,914	1,899,473
Income from investments	5	46	-	46	109
		<u>3,737,357</u>	<u>133,884</u>	<u>3,871,241</u>	<u>3,642,647</u>
Income from Charitable activities	6	244,088	-	244,088	193,516
Other Income	7	-	-	-	32,705
Total income and endowments		<u>3,981,445</u>	<u>133,884</u>	<u>4,115,329</u>	<u>3,868,868</u>
Expenditure					
8					
Expenditure on:					
Raising funds		882,304	-	882,304	868,163
Charitable Activities					
Research & prevention		359,895	126,377	486,272	674,808
Improving bereavement care		660,823	49,659	710,482	738,016
Groups and volunteers		851,200	-	851,200	858,424
Bereavement support		1,366,132	9,422	1,375,554	1,420,815
Policy & Campaigns		5,271	-	5,271	31,713
Total charitable expenditure		<u>3,243,321</u>	<u>185,458</u>	<u>3,428,779</u>	<u>3,723,776</u>
Total expenditure		<u>4,125,625</u>	<u>185,458</u>	<u>4,311,083</u>	<u>4,591,939</u>
Net gains on investments		<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,394)</u>
Net income / (expenditure)		<u>(144,180)</u>	<u>(51,574)</u>	<u>(195,754)</u>	<u>(724,465)</u>
Transfers between funds		347,366	(347,366)	-	-
Net movement in funds		<u>203,186</u>	<u>(398,940)</u>	<u>(195,754)</u>	<u>(724,465)</u>
Fund balance at 1 April 2018		<u>992,844</u>	<u>763,953</u>	<u>1,756,797</u>	<u>2,481,262</u>
Funds balance at 31 March 2019		<u>1,196,030</u>	<u>365,013</u>	<u>1,561,043</u>	<u>1,756,797</u>

The Stillbirth and Neonatal Death Society is a company registered in England & Wales (registration number 2212082). The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

Stillbirth and Neonatal Death Society
(A Company limited by Guarantee)
Statement of Financial Activities
Including Income & Expenditure Account
For the year ended 31 March 2019



Prior year comparatives:

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2018 £
Income				
Donations and legacies	3	1,566,146	176,919	1,743,065
Other trading activities	4	1,875,419	24,054	1,899,473
Income from investments	5	109	-	109
		<u>3,441,674</u>	<u>200,973</u>	<u>3,642,647</u>
Income from Charitable activities	6	13,316	180,200	193,516
Other Income	7	32,705	-	32,705
Total income and endowments		<u>3,487,695</u>	<u>381,173</u>	<u>3,868,868</u>
Expenditure	8			
Expenditure on:				
Raising funds		<u>868,163</u>	<u>-</u>	<u>868,163</u>
Charitable Activities				
Research & prevention		403,545	271,263	674,808
Improving bereavement care		619,771	118,245	738,016
Groups and volunteers		858,424	-	858,424
Bereavement support		1,210,624	210,191	1,420,815
Policy & Campaigns		31,713	-	31,713
Total charitable expenditure		<u>3,124,077</u>	<u>599,699</u>	<u>3,723,776</u>
Total expenditure		<u>3,992,240</u>	<u>599,699</u>	<u>4,591,939</u>
Net losses on investments		<u>(1,394)</u>	<u>-</u>	<u>(1,394)</u>
Net income / (expenditure)		<u>(505,939)</u>	<u>(218,526)</u>	<u>(724,465)</u>
Transfers between funds		<u>24,658</u>	<u>(24,658)</u>	<u>-</u>
Net movement in funds		<u>(481,281)</u>	<u>(243,184)</u>	<u>(724,465)</u>
Fund balance at 1 April 2018		<u>1,474,125</u>	<u>1,007,137</u>	<u>2,481,262</u>
Funds balance at 31 March 2019		<u>992,844</u>	<u>763,953</u>	<u>1,756,797</u>

Stillbirth and Neonatal Death Society
(A Company limited by Guarantee)
Balance Sheet
As at 31 March 2019



	Notes	2019 £	£	2018 £	£
Fixed Assets					
Intangible Assets	15	34,712		53,655	
Tangible Assets	16	<u>43,859</u>		<u>76,923</u>	
		78,571		130,578	
Current Assets					
Stock	17	52,373		31,537	
Debtors	18	181,439		294,039	
Cash In Bank - Sands Groups		1,317,682		1,214,948	
Cash in Bank - Held Centrally		<u>536,275</u>		<u>729,349</u>	
		2,087,769		2,269,873	
Creditors falling due within one year					
	19	<u>605,297</u>		<u>643,654</u>	
Net Current Assets		<u>1,482,472</u>		<u>1,626,219</u>	
Total Assets less current Liabilities		<u>1,561,043</u>		<u>1,756,797</u>	
Income Funds					
Unrestricted general funds		764,200		611,283	
Restricted funds	21	365,013		763,953	
Designated funds	22	<u>431,830</u>		<u>381,561</u>	
		<u>1,561,043</u>		<u>1,756,797</u>	

The accounts were approved by the Board on 29 September 2019.

Oliver Reichardt
Chair - Board of Trustees

Stillbirth and Neonatal Death Society
(A Company limited by Guarantee)
Statement of Cashflows
As at 31 March 2019



	Total 2019 £	Total 2018 £
Notes		
Cash flows from operating activities:		
Net cash used in operating activities	24 <u>(81,374)</u>	<u>(217,734)</u>
Cash flows from investing activities:		
Purchase of fixed assets	(8,966)	(23,412)
Sale of investment	<u>-</u>	<u>4,898</u>
Net cash provided by (used in) investing activities	<u>(8,966)</u>	<u>(18,514)</u>
 Change in cash and cash equivalents in the reporting period	 <u>(90,340)</u>	 <u>(236,248)</u>
 Cash and cash equivalents at the beginning of the reporting period	 <u>1,944,297</u>	 <u>2,180,545</u>
 Cash and cash equivalents at the end of the reporting period	 <u><u>1,853,957</u></u>	 <u><u>1,944,297</u></u>

1. Legal status of the Charity

The Stillbirth and Neonatal Death Society is a company limited by guarantee incorporated on 20th January 1988. Its registered offices are 11 Belgrave Road, London SW1V 1RB. The Charity is constituted as a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

2. Accounting Policies

2.1 Basis of Preparation

The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2016) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 and the Companies Act 2006. The Charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Preparation of the accounts on a going concern basis

We have set out in the Trustees' report a review of financial performance and the charity's Reserves position. We have a reasonable expectation that we have the resources to continue in operational existence for the foreseeable future. We believe there are no material uncertainties that call into doubt the charity's ability to continue as a going concern. The accounts have therefore been prepared on the basis that the charity is a going concern.

2.3 Comparatives

Changes to the comparatives from last year's statutory accounts have been made in order to provide better analysis of the activities of Sands. Overall totals have not changed.

2.4 Incoming Resources

Income is recognised when the Charity has entitlement to the funds, any conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably. Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met. Grants income is credited to incoming resources on the earlier date of when they are received or when they are receivable, unless they relate to a specified future period, in which case they are deferred. Voluntary Income and donations are accounted for as they are received.

2.5 Fund accounting

Restricted funds arise from donations which the donor has specified are to be solely used for particular areas of the Charity's work or for specific projects being undertaken by the Charity. Designated funds are funds which have been designated by Sands for a particular purpose and show the split of funds held Centrally and by Groups, net of transfers. Unrestricted funds are available to spend on activities that further any of the purposes of the Charity.

2.6 Critical accounting estimates

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. There are no critical accounting estimates for the period under review.

2.7 Gifts in Kind

Goods and services donated to the charity with an estimated value of at least £5,000 are recognised as *Other Income* and as *Other Expenditure* in the Statement of Financial Activities under the most appropriate heading for the expense.

2.8 Resources expended

Fundraising and publicity costs comprise the costs incurred in producing materials for promotional purposes and in raising funds. Governance costs are those which do not directly relate to charitable activities, and include the costs of audit and statutory compliance. Where costs cannot be directly attributed, they are reallocated amongst charitable activities on a utilisation basis, assessed by percentage of cost. Income and expenditure are stated net of VAT. The charity has a partial exemption for VAT and is not able to reclaim VAT on all its indirect charitable costs. Irrecoverable VAT is written off against charitable activities.

Research Grants are recognised and recorded in the accounts at full cost, at the time the funds are committed by the Board of Trustees. In exceptional circumstances, where the grant funding schedule is contingent upon specific targets or deliverables being achieved, Sands may recognise only those commitments which are guaranteed in year under the terms of the grant agreement.

2.9 Intangible and tangible fixed assets and depreciation

Intangible and tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual values of each asset over its expected useful life as follows;

Website (Intangible)	33% reducing balance
Leasehold improvements (Tangible)	25% straight-line
All other assets (Tangible)	25% reducing balance

Assets purchased, individually, under £1,000 are not capitalised, but expensed in the year of purchase.

2.10 Stock

Stock is valued at the lower of cost and net realisable value.

2.11 Leasing & hire purchase

Rentals payable under operating leases are charged against income on a straight line basis over the period of the lease.

2.12 Pensions

The charity makes payments on behalf of its employees to the Sands stakeholder pension scheme. The pension costs charged in the accounts represent the contributions payable by the charity during the year. Pension Auto Enrolment commenced on 1 January 2016.

2.13 Termination payments

Termination benefits, including redundancy costs, are recognised when the charity has an obligation to pay the benefits and they can be measured reliably.

2.14 Debtors

Debtors are recognised at the settlement amount due after any trade discount offered and provision for bad and doubtful debts.

2.15 Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.16 Creditors and provisions

Creditors and provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2.17 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

3. Donations & Legacies

	Unrestricted funds £	Restricted funds £	Total 2019 £	Total 2018 £
Donations & Gifts	1,376,032	133,884	1,509,916	1,360,858
Gift Aid	305,267	-	305,267	264,072
Grants Received	444,478	-	444,478	106,512
Membership	12,620	-	12,620	11,623
	<u>2,138,397</u>	<u>133,884</u>	<u>2,272,281</u>	<u>1,743,065</u>
	Unrestricted funds £	Restricted funds £	Total 2018 £	
Donations & Gifts	1,251,664	109,194	1,360,858	
Gift Aid	264,072	-	264,072	
Grants Received	38,787	67,725	106,512	
Membership	11,623	-	11,623	
	<u>1,566,146</u>	<u>176,919</u>	<u>1,743,065</u>	

Stillbirth and Neonatal Death Society
(A Company limited by Guarantee)
Notes to the Accounts
For the year ending 31 March 2019



4. Other trading activities

	Unrestricted funds £	Restricted funds £	Total 2019 £	Total 2018 £
Affinity Fundraising	38	-	38	7,869
Running Events	553,322	-	553,322	603,468
Challenge Events	480,796	-	480,796	500,108
Other Fundraising Events	501,251	-	501,251	736,491
Merchandise Sales (External)	63,507	-	63,507	51,537
	<u>1,598,914</u>	<u>-</u>	<u>1,598,914</u>	<u>1,899,473</u>
	Unrestricted funds £	Restricted funds £	Total 2018 £	
Affinity Fundraising	7,869	-	7,869	
Running Events	600,518	2,950	603,468	
Challenge Events	499,513	595	500,108	
Other Fundraising Events	715,982	20,509	736,491	
Merchandise Sales (External)	51,537	-	51,537	
	<u>1,875,419</u>	<u>24,054</u>	<u>1,899,473</u>	

5. Income from investments

	Total 2019 £	Total 2018 £
Interest Received	<u>46</u>	<u>109</u>
	<u>46</u>	<u>109</u>

Income from investments has been applied to unrestricted funds in both 2019 and 2018.

Stillbirth and Neonatal Death Society
(A Company limited by Guarantee)
Notes to the Accounts
For the year ending 31 March 2019



6. Income from Charitable Activities

	Unrestricted funds £	Restricted funds £	Total 2019 £	Total 2018 £
Training and Other related services	11,810	-	11,810	13,316
Statutory Funding	232,278	-	232,278	180,200
	<u>244,088</u>	<u>-</u>	<u>244,088</u>	<u>193,516</u>

	Unrestricted funds £	Restricted funds £	Total 2018 £	
Training and Other related services	13,316	-	13,316	
Statutory Funding	-	180,200	180,200	
	<u>13,316</u>	<u>180,200</u>	<u>193,516</u>	

Income from Statutory funding totalling £232,278 (2018: £180,200) are considered to be government grants. There are no unfulfilled conditions or other contingencies attached to the government grants above.

7. Other Income

	Total 2019 £	Total 2018 £
Pro bono (Oliver Wyman)	-	32,500
Other income	-	205
	<u>-</u>	<u>32,705</u>

Other income was been applied to unrestricted funds 2018.

Stillbirth and Neonatal Death Society
(A Company limited by Guarantee)
Notes to the Accounts
For the year ending 31 March 2019



8. Total resources expended

	Staff Costs £	Depreciation £	Other Costs £	Total 2019 £	Total 2018 £
Cost of Generating Funds					
Fundraising Costs	438,095	-	444,209	882,304	868,163
Charitable Activities					
Research & prevention	251,963	19,853	214,456	486,272	674,808
Improving bereavement care	442,252	9,618	258,612	710,482	738,016
Groups and volunteers	528,126	11,523	311,551	851,200	858,424
Bereavement support	478,790	18,621	878,143	1,375,554	1,420,815
Policy & Campaigns	894	71	4,306	5,271	31,713
Total charitable expenditure	1,702,025	59,686	1,667,068	3,428,779	3,723,776
	<u>2,140,120</u>	<u>59,686</u>	<u>2,111,277</u>	<u>4,311,083</u>	<u>4,591,939</u>
	Staff Costs £	Depreciation £	Other Costs £	Total 2018 £	
Cost of Generating Funds					
Fundraising Costs	396,396	-	499,400	868,163	
Charitable Activities					
Research & prevention	213,181	17,681	443,946	674,808	
Improving bereavement care	398,555	9,277	330,184	738,016	
Groups and volunteers	512,821	11,400	334,203	858,424	
Bereavement support	412,965	18,632	989,218	1,420,815	
Policy & Campaigns	827	71	30,815	31,713	
Total charitable expenditure	1,538,349	57,061	2,128,366	3,723,776	
	<u>1,934,745</u>	<u>57,061</u>	<u>2,627,766</u>	<u>4,591,939</u>	

Stillbirth and Neonatal Death Society
(A Company limited by Guarantee)
Notes to the Accounts
For the year ending 31 March 2019



9. Reallocation of Support Costs

	Research & Prevention	Improving Bereavement Care	Groups and volunteers	Bereavement support	Policy & Campaigns	Total 2019	Total 2018
	£	£	£	£	£	£	£
Charitable Activities							
Staff Costs	169,556	321,848	383,874	245,677	-	1,120,955	1,028,163
Depreciation	13,272	-	-	-	-	13,272	11,169
Other Costs	123,115	125,159	151,666	619,766	3,316	1,023,022	1,271,295
	<u>305,943</u>	<u>447,007</u>	<u>535,540</u>	<u>865,443</u>	<u>3,316</u>	<u>2,157,249</u>	<u>2,310,627</u>
Allocation of support costs							
Staff Costs	82,407	120,405	144,252	233,114	893	581,071	510,186
Depreciation	6,583	9,618	11,523	18,621	71	46,416	45,892
Other Costs	91,339	133,452	159,885	258,376	991	644,043	857,071
	<u>180,329</u>	<u>263,475</u>	<u>315,660</u>	<u>510,111</u>	<u>1,955</u>	<u>1,271,530</u>	<u>1,413,149</u>
	<u>486,272</u>	<u>710,482</u>	<u>851,200</u>	<u>1,375,554</u>	<u>5,271</u>	<u>3,428,779</u>	<u>3,723,776</u>
Prior year							
	Research & Prevention	Improving Bereavement	Groups and volunteers	Bereavement support	Policy & Campaigns	Total 2018	
	£	£	£	£	£	£	
Charitable Activities							
Staff Costs	132,882	316,767	379,222	199,292	-	1,028,163	
Depreciation	11,169	-	-	-	-	11,169	
Other Costs	330,342	128,429	128,386	654,598	29,540	1,271,295	
	<u>474,393</u>	<u>445,196</u>	<u>507,608</u>	<u>853,890</u>	<u>29,540</u>	<u>2,310,627</u>	
Allocation of support costs							
Staff Costs	80,299	81,788	133,599	213,673	827	510,186	
Depreciation	6,512	9,277	11,400	18,632	71	45,892	
Other Costs	113,604	201,755	205,817	334,620	1,275	857,071	
	<u>200,415</u>	<u>292,820</u>	<u>350,816</u>	<u>566,925</u>	<u>2,173</u>	<u>1,413,149</u>	
	<u>674,808</u>	<u>738,016</u>	<u>858,424</u>	<u>1,420,815</u>	<u>31,713</u>	<u>3,723,776</u>	

Included in other support costs are Governance costs of £60,362 (2018: £74,699), for further details see note 10.

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10. Governance Costs

	2019	2018
	£	£
Governance costs comprise:		
Legal & Professional	11,399	17,090
Auditor's remuneration	8,900	9,500
Internal audit & accountancy	8,328	12,638
Expenses reimbursed to or paid on behalf of Trustees	1,857	4,461
AGM	11,095	9,536
Trustee recruitment	16,460	-
Meeting Costs	-	1,244
Governance Training	1,080	16,773
Other	1,243	3,457
	<u>60,362</u>	<u>74,699</u>

Payments to the auditors in respect of non-audit fees was nil (2018: nil).

11. Trustees

None of the Trustees received any remuneration for their services as Trustees of the charity during the year, but a total of 4 Trustees were reimbursed for travel, subsistence and training expenses totalling £1,857 (2018: £4,461).

12. Employees

Sands is committed to providing equality of opportunity in employment and to developing working practices and policies that support work-life balance and encourage flexible working.

Table 12.a sets out the average employee headcount per year; Table 12.b equates the total average headcount (76) to the number of full-time equivalent posts (51) at Sands during the year under review.

12(a) Average Employee Headcount during the year:

Average employee headcount during the year

	2019	2018
	Number	Number
Bereavement Support Services	12	10
Groups Networks & Volunteering	16	15
Improving Bereavement Care	14	12
Research	3	3
Fundraising	11	10
Media, Policy & Campaigns	6	5
Management & Administration	14	10
	76	65

12(b) Average Employee FTE during the year:

Average number of UK employees (full-time equivalents) during the year:

	2019	2018
	Number	Number
Bereavement Support Services	6	5
Groups Networks & Volunteering	10	11
Improving Bereavement Care	3	7
Research	2	2
Fundraising	11	9
Media, Policy & Campaigns	6	4
Management & Administration	13	10
	51	48

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12(c) Employee Cost

	2019	2018
	£	£
Wages & Salary	1,857,876	1,704,843
Social Security Costs	178,847	159,880
Cessation Costs	28,296	6,350
Pension Costs	75,102	63,673
	<u>2,140,121</u>	<u>1,934,746</u>

Cessation costs relate to termination payments associated with employees who left the organisation. At the balance sheet date, all payments were outstanding liabilities of £20,841 (2018: £nil).

12 (d) Key Management Personnel

The key management personnel of the Charity for the period under review, comprised of the CEO and Senior Leadership Group, comprising of four departmental Directors. Remuneration of key management personnel was £331,177 (2018: £320,233).

12 (d) Key Management Personnel

The number of employees whose annual emoluments were £60,000 or more:

	2019	2018
£60,000-69,999	4	4
£70,000-79,999	1	1

Pension costs for employees whose annual emoluments were £60,000 or over was £9,202 (2018: £8,916).

13. Pension Scheme

	2019	2018
	£	£
Contributions payable by the company for the year	<u>75,102</u>	<u>63,673</u>
	<u>75,102</u>	<u>63,673</u>

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14. Volunteers

Volunteers play a key role in the achievement of the aims of Sands. Further details on their role is further explained in note 3.5 of the Trustees' report.

15. Fixed Assets (Intangible)

	SANDS Website £
Cost	
At 1 April 2018	83,063
Additions	2,099
Disposals	-
At 31 March 2019	<u>85,162</u>
 Depreciation	
at 1 April 2018	29,408
Disposals	-
Charge for the year	<u>21,042</u>
at 31 March 2019	<u>50,450</u>
 Net book value	
At 31 March 2019	<u>34,712</u>
at 31 March 2018	<u>53,655</u>

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16. Fixed Assets (Tangible)

	Leasehold Prop & Imp £	Fixtures, Fittings & Equipment £	IT Equipment £	Software & IP £	Total £
Cost					
At 1 April 2018	60,911	15,014	64,475	15,050	155,450
Additions	-	402	6,466	-	6,868
Disposals/Transfer	-	-	(1,288)	-	(1,288)
At 31 March 2019	<u>60,911</u>	<u>15,416</u>	<u>69,653</u>	<u>15,050</u>	<u>161,030</u>
Depreciation					
at 1 April 2018	30,456	6,767	30,656	10,648	78,527
Disposals/Transfer	-	-	-	-	-
Charge for the year	<u>15,228</u>	<u>3,812</u>	<u>15,842</u>	<u>3,762</u>	<u>38,644</u>
at 31 March 2019	<u>45,684</u>	<u>10,579</u>	<u>46,498</u>	<u>14,410</u>	<u>117,171</u>
Net book value					
At 31 March 2019	<u>15,227</u>	<u>4,837</u>	<u>23,155</u>	<u>640</u>	<u>43,859</u>
at 31 March 2018	<u>30,455</u>	<u>8,247</u>	<u>33,819</u>	<u>4,402</u>	<u>76,923</u>

17. Stock

	2019 £	2018 £
Publications & Leaflets	<u>52,372</u>	<u>31,537</u>
	<u>52,372</u>	<u>31,537</u>

18. Debtors

	2019 £	2018 £
VAT Debtor	-	2,067
Other Debtors	6,700	44,014
Trade Debtors	36,717	56,745
Accrued Income	93,675	124,085
Prepayments & Receivables	24,098	46,878
Long Term Debtors	<u>20,250</u>	<u>20,250</u>
	<u>181,439</u>	<u>294,039</u>

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19. Creditors

	2019	2018
	£	£
Trade Creditors	122,457	189,053
Taxes & Social Security Costs	51,782	56,429
Other Creditors	25,519	1,604
Accruals	187,727	151,499
Accruals (Research Commitments)	153,315	152,369
Deferred Income	64,497	92,400
	<u>605,297</u>	<u>643,354</u>

Deferred income of £92,400 relates to income received from the Scottish Government in late March 2018 relating to the extension of the National Bereavement Care Partnership (NBCP) in 2018/19 and further work carried out in 2019/20. Income of £27,903 was released in respect of expenditure incurred in 2018/19.

20. Research Grant Commitments Analysed

	Balance as at 01-Apr-18	Commitments made in year	Commitments paid in year	Balance as at 31-Mar-19
Kings College Hospital (Pasupathy)	20,000	-	20,000	-
University College London (Marlow)	46,857	-	-	46,857
St George's University Hospital (Khalil)	64,012	-	-	64,012
Edinburgh Royal Infirmary (Sullivan/ Stenson)	21,500	-	-	21,500
University of Manchester	-	26,892	26,892	-
University of Leicester	-	62,838	41,892	20,946
Sands Midwifery Project	-	28,125	28,125	-
	<u>152,369</u>	<u>117,855</u>	<u>116,909</u>	<u>153,315</u>

- *University College London: Parents and Neonatal Decisions Study - Improving communication during conversations about limiting life-sustaining treatment in neonatal intensive care. Professor Neil Marlow, UCL Elizabeth Garret Anderson Institute for Women's Health.*

This study is designed to improve the way doctors talk with parents about the decision whether or not to start palliative care for babies who have life-limiting conditions or a poor outlook.

- *St. George's University, London: Prediction and prevention of perinatal death. (Dr Asma Khalil)*

This study aims to find a way of identifying babies at high risk of perinatal death, so that they can be monitored more closely and delivered early if necessary.

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20. Research Grant Commitments Analysed

- *Edinburgh Royal Infirmary: Outcome of resuscitated term babies with no heart rate detected at 10 minutes of age. (Dr Gemma Sullivan and Professor Ben Stenson)*

This study will use the British Paediatric Surveillance Unit to survey the outcomes for babies born at term in the UK and Republic of Ireland who receive prolonged resuscitation after delivery and still have no heartbeat detected at 10 minutes.

- *University of Leicester: Red flags and symptom checkers for self-diagnosis in maternity (Dr Nicola Mackintosh)*

By exploring how pregnant women use digital resources like website and apps, this research aims to identify pregnancies which are at risk of complications and what could be helpful in supporting them.

21. Analysis of movements of Restricted Funds

	Balance at 1st April 2018 £	Movement in Funds			Balance 31st March 2019 £
		Transfers £	Incoming Resources £	Outgoing Resources £	
Sands Groups	422,878	(347,366)	53,523	(5,088)	123,947
Sands Resarch Fund	107,924	-	28,366	(117,855)	18,435
Sands: Safer Pregnancy Website	6,785	-	-	(4,183)	2,602
Sands: Main Website	12,590	-	-	(12,590)	-
Bereavement Room Refurbishment	5,000	-	-	-	5,000
Bereavement Support App	2,786	-	-	(2,786)	-
NHS England: (IBC) RCGP	11,121	-	-	(8,522)	2,599
NHS England: Non religious pastoral support	1,548	-	-	(1,548)	-
NHS England: Review of Impact BSS	5,000	-	-	-	5,000
NHS England: MBEM/ CYP BEM	14,000	-	-	-	14,000
Scottish Govt: Bereavement Care Awards	15,000	-	-	-	15,000
Scottish Govt: Joint Project Lothian Sands	60,000	-	-	-	60,000
Scottish Govt: Being Open	35,000	-	-	(11,036)	23,964
Scottish Govt: Parent Toolkit	12,000	-	-	-	12,000
Scottish Govt: Sands Glasgow office	43,700	-	-	(21,850)	21,850
Stillbirth awareness focus Group	5,818	-	-	-	5,818
Taunton Soroptimist	2,802	-	-	-	2,802
Marks and Spencer - Baby Loss Awareness Week	-	-	32,000	-	32,000
Health Education England: NBCP e-learning programme	-	-	19,996	-	19,996
	<u>763,952</u>	<u>(347,366)</u>	<u>133,885</u>	<u>(185,458)</u>	<u>365,013</u>

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Prior year:

	Balance at 1st April 2017 £	Transfers £	Incoming Resources £	Outgoing Resources £	Balance 31st March 2018 £
Groups Annual Return as at 31.03.18	489,518	(24,658)	99,492	(141,474)	422,878
Sands Research Fund	356,979	-	18,606	(267,661)	107,924
Sands: Safer Pregnancy Website	15,159	-	-	(8,374)	6,785
Sands: Main Website	31,324	-	-	(18,734)	12,590
Sands: Memory boxes	41,567	-	150	(41,717)	-
Sands: Forum/Online Community	350	-	150	(500)	-
Bereavement Room Refurbishment	5,000	-	-	-	5,000
Bereavement Support App	2,786	-	-	-	2,786
NHS England: NBCP	-	-	64,575	(64,575)	-
NHS England: (IBC) RCGP	19,310	-	-	(8,189)	11,121
NHS England: Non religious pastoral support	1,548	-	-	-	1,548
NHS England: Review of impact BSS	5,000	-	-	-	5,000
NHS England: MBEM/CYP BEM	8,733	-	18,000	(12,733)	14,000
Scottish Govt: Bereavement Care Awards	-	-	15,000	-	15,000
Scottish Govt: Bereavement care Joint training	2,400	-	-	(2,400)	-
Scottish Govt: Joint Project Lothian Sands	-	-	60,000	-	60,000
Scottish Govt: Being Open	-	-	35,000	-	35,000
Scottish Govt: Parent Toolkit	12,000	-	-	-	12,000
Scottish Govt: Sands Glasgow office	-	-	70,200	(26,500)	43,700
Stillbirth awareness focus group	9,420	-	-	(3,602)	5,818
Taunton Soroptimist	6,042	-	-	(3,240)	2,802
	<u>1,007,136</u>	<u>(24,658)</u>	<u>381,173</u>	<u>(599,699)</u>	<u>763,952</u>

22. Analysis of movements of Designated Funds

The income funds of the Charity include the following designated funds which have been set aside from unrestricted funds by the Trustees

	Movement in Funds			
	Balance at 1st April 2018 £	Transfers £	Incoming Resources £	Outgoing Resources £
Designated Fixed Asset Fund	130,577	(52,006)	-	-
Group project commitments	250,984	102,275	-	-
	<u>381,561</u>	<u>50,269</u>	<u>-</u>	<u>-</u>
				<u>431,830</u>

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23. Analysis of net assets between Funds

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total £
Fund balances to 31st March 2019				
Intangible Assets	-	34,712	-	34,712
Tangible Assets	-	43,859	-	43,859
Current Assets	1,369,497	353,259	365,013	2,087,769
Creditors falling due in 1 year	(605,297)	-	-	(605,297)
	<u>764,200</u>	<u>431,830</u>	<u>365,013</u>	<u>1,561,043</u>

24. Reconciliation of net movement in funds to net cash flow from operating activities

	2019 £	2018 £
Net movement in funds	(195,754)	(724,465)
Add back intangible asset depreciation charge	21,042	19,678
Add back tangible asset depreciation charge	38,644	37,383
Increase in stock	(20,836)	(23,465)
Loss/(profit) on disposals	1,288	1,395
Decrease in debtors	112,600	26,168
(Decrease)/ increase in creditors	<u>(38,357)</u>	<u>445,572</u>
	<u>(81,373)</u>	<u>(217,734)</u>

25. Operating Leases

	Land & Buildings		Other	
	2019 £	2018 £	2019 £	2018 £
Expiry Date				
Within 1 year	89,775	89,775	10,987	10,987
Between 2 & 5 years	<u>86,034</u>	<u>175,809</u>	<u>27,467</u>	<u>38,454</u>
	<u>175,809</u>	<u>265,584</u>	<u>38,454</u>	<u>49,441</u>

26. Related Party Transactions

A Trustee, Michael Smith, has made the Board aware that his spouse, Roopal Shah, was paid Befriender trainer fees of £624 (2018: £1,436) and also claimed expenses to the value of £204 (2018: £212) during the year. Sands uses a core group of Befriender trainers, who are appropriately trained. The method of selecting trainers for each session is based on location and the availability of the trainers. There were no outstanding balances at the year-end (2018: £nil).

