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31-MAR-08

Charity Registration No. 299679

Company Registration No. 2212082 (England and Wales)

STILLBIRTH AND NEONATAL DEATH SOCIETY
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2008

10 JUN 2009
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**STILLBIRTH AND NEONATAL DEATH SOCIETY
(A COMPANY LIMITED BY GUARANTEE)
LEGAL AND ADMINISTRATIVE INFORMATION**

Trustees	S Guy (Chair) S Hale (Treasurer) J Nicholls (Vice-chair) M Di Clemente K Anker Andrew Scott Shirley Gittoes Sheryl McMahon
Secretary	N Nandi
Chief Executive	N Long
Charity number	299679
Company number	2212082
Registered office	28 Portland Place London W1B 1LY
Auditors	H W Fisher & Company Acre House, 11-15 William Road London NW1 3ER
Bankers	Unity Trust Bank Plc Nine Brindley Place Birmingham B1 2HB

**STILLBIRTH AND NEONATAL DEATH SOCIETY
(A COMPANY LIMITED BY GUARANTEE)
CONTENTS**

	Page
Trustees' report	1 - 5
Statement of trustees' responsibilities	6
Independent auditors' report	7 - 8
Statement of financial activities	9
Balance sheet	10
Notes to the accounts	11 - 18

STILLBIRTH AND NEONATAL DEATH SOCIETY
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2008

Introduction

The Trustees, who are also directors of the charity, for the purposes of the Companies Act, submit their annual report and the financial statements of Sands (Stillbirth and Neonatal Death Society) for the year ended 31 March 2008. The Trustees confirm that the annual report and financial statements 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 Statement of Recommended Practice, "Accounting and Reporting by Charities" issued in 2005.

Objects of the charity

The objects of Sands are: -

- 1.1 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:
 - 1.1.1 the provision of support and information to those so bereaved and their carers; and
 - 1.1.2 by working collaboratively with health and social care professionals to improve and enhance professional practice with bereaved parents; and
- 1.2 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.

Background

Thirty years ago the devastating impact of the death of a baby on the mother and father was neither understood nor acknowledged. For parents it felt as if their baby had not existed and did not matter.

Sands was established in 1978 to change that perception and to redress the lack of care by offering support directly to anyone affected by the death of a baby and by working closely with health professionals to change the way in which bereaved parents were supported in maternity units.

The way in which parents and families are cared for and supported has substantially changed since that time and yet the tragic reality is that large numbers of families continue to be devastated by the death of a baby. Today in the UK, 17 babies a day are stillborn or die within the first twenty eight days of life. As a result, whilst support and improving bereavement care remain at the core of Sands work, Sands has recognized that it must do more to fulfil its aim to promote research and changes in antenatal practice that could reduce the loss of babies' lives.

Review of Activities from 1st April 2007 to 31st March 2008

The following report sets out the core activities and key service developments undertaken by Sands in respect of each of the above objects. For simplicity those objects are referred to below under the following headings: (A) supporting anyone affected by the death of a baby; (B) working with health professionals to improve bereavement care; (C) promoting research to reduce the loss of babies' lives.

A. Supporting anyone affected by the death of a baby

We offer support for anyone who is affected by the death of a baby through the following key services: -

**STILLBIRTH AND NEONATAL DEATH SOCIETY
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2008**

A.1 National Helpline

On average each week last year, the Helpline service provided support and information for 74 parents, for 17 family members and friends, and for 38 health and social care professionals.

Approximately 70% of those contacting the Helpline service were provided with the details of local Groups and their befrienders and with information packs which includes Sands newsletter and an appropriate selection of support leaflets.

A.2 UK-wide network of 92 local Groups

Sands Groups are run by and for bereaved parents, offering a range of local services.

They include: supporting parents and their families through trained befrienders; working with local hospitals to improve care and provide facilities such as a special room; holding memorial services; creating a garden in memory of their babies.

Over 60% of the Sands Groups are now linked together through seven regional/national networks covering Northern Ireland, Scotland, Wales, North, East, South and West England. The networks enable Groups to offer mutual support, share good practice and develop a more co-ordinated approach in implementing Sands aims within their region/country.

Sands places a high priority on the level and quality of the befriender service provided by the Groups. During the past year Sands befriender training programme, which is run over two days, was delivered in Bulth Wells (Powys), Swanley, Edinburgh, Leeds and Kilmarnock. As a result a total of 56 bereaved parents successfully completed the training and are authorised to act as befrienders on behalf of Sands within their local Groups.

A.3 Information and Publications

Sands provides a comprehensive quarterly newsletter, a range of publications and a website. Our publications include support leaflets and books which reflect the many practical and emotional aspects of baby loss.

During the year Sands completed a major rebuild and redesign of its website. Each of our three main areas of work (support, improving care and research) now has its own dedicated section which can be accessed directly from the home page. In addition, the fundraising section of the website has been substantially expanded to enable us to respond more effectively to the growing number of parents, family and friends who are generously offering to fundraise for Sands.

The publication of *I Hate This - a play without the baby* by David Hansen in May 2007, and of *Where did I go wrong?* by Sarah Speake in January 2008, means that Sands has now published eight books, three reflecting the personal experiences of bereaved mums, three written from the perspectives of bereaved dads, and a further two which are written specifically for children. Three more books are now being prepared for publication early in 2009.

A.4 Support Forum

The support forum is a widely used facility for parents to communicate at any time to others whose babies have died. The forum allows parents the opportunity to read the stories of other parents, to write about their own baby and share how they really feel with people who will understand.

B. Working with health professionals to improve bereavement care

Sands works closely with health professionals to improve the care provided to parents and families at a national level, and at a local level through its network of Groups.

Since the Sands Guidelines were first published in 1991, they have become widely recognized as an essential benchmark for good practice when caring for parents who have a childbearing loss. During the last year, Judith Schott and Alix

STILLBIRTH AND NEONATAL DEATH SOCIETY
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2008

Henley completed work on the new and third edition of the Guidelines entitled *Pregnancy Loss and the Death of a Baby: Guidelines for professionals*.

The new edition of the Guidelines is based on research findings and on widespread discussions with health professionals, parents and voluntary organisations. It covers losses at any stage during pregnancy, including early and late miscarriage and termination for fetal abnormality, as well as stillbirth and care for very ill babies and those who are likely to die shortly after birth. As well as describing what constitutes good care, the Guidelines offer practical guidance on how to meet parents' needs.

The new edition is supported by the Royal College of Obstetricians and Gynaecologists and endorsed by The Royal College of Midwives, The Royal College of Nursing, the Royal College of Pathologists, The Perinatal Institute for maternal and child health, ARC (Antenatal Results and Choices) and The Miscarriage Association.

The Guidelines were launched on 12th June 2007 at a one day conference which was held at the Royal College of Physicians in London. Nearly 200 people attended the launch, including midwives, sonographers, bereavement support staff, parents and Sands members from right across the UK.

Together with Judith Schott we are now working to deliver a training programme based on the Guidelines to NHS Trusts across the UK which will be supported and sustained by local Sands Groups. The challenge is to ensure that the practical advice and information contained in the Guidelines are assimilated and that a new benchmark for good practice when caring for parents who have a childbearing loss is established.

In the year since the launch, a total of 12 Guidelines training sessions have been delivered to NHS Trusts in Birmingham, Bristol (2), Lincoln, St Bartholomew's Hospital - London (2), Boston(2), Powys and Fife (2). A total of 412 health professionals attended the training which primarily consisted of ½ day presentations.

In order to meet the high level of demand for the Guidelines training up to 20 Sands facilitators from different parts of the UK are now being recruited and trained to deliver the programme with effect from January 2009.

C. Promoting research to reduce the loss of babies' deaths

Sands growing role in this area has to date focused on:-

1. developing our connections with leading individual researchers and organisations in the UK and internationally;
2. helping to facilitate a greater exchange of information to improve our understanding of stillbirth and neonatal death.

From 29 September - 2 October 2007, Sands in association with the Perinatal Institute hosted the third annual conference of the International Stillbirth Alliance (ISA) Institute. The conference *ISA 2007 Perinatal Loss: Improving Care and Prevention* was held in Birmingham with over 200 researchers, bereaved parents, clinicians, health care professionals and support organisations attending each of the three days. Delegates from 26 countries, with a significant number from the developing world came together to focus on perinatal loss - the human impact, the causes, and the possibilities for prevention. A detailed 6 page report on ISA 2007 was included in Issue 3 of Sands Newsletter "Footprints".

Following the Conference, Sands is now increasingly confident that it can develop its role to the next stage where the focus will be to help identify and promote recommendations for changes in practice which could help to reduce the loss of babies' lives. As a result the second part of the year was spent preparing the groundwork to implement a campaign in 2008/09 which will be promoted as Sands Why 17? Campaign.

The principal aims of the campaign will be to:-

1. Focus public awareness on why, tragically, 17 babies a day in the UK are stillborn or die within the first twenty eight days of life;

STILLBIRTH AND NEONATAL DEATH SOCIETY
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2008

2. Promote changes in antenatal practice that could prevent some babies from dying;
3. Identify and fund key research which could provide further information on why so many babies are dying.

Other activities and events

This year for the first time Sands Awareness Week was extended to the whole month of June which gave everyone involved the opportunity to spread events and fundraising throughout the month.

The Sands Strawberry Summer fundraising theme was taken up by many individuals and Sand Groups, while others continued to hold balloon releases and *forget-me-not* walks in memory of their babies. Martin Brewin's 150 mile walk from his home in Lincolnshire to his work in Central London, *Walking 4 Barney*, was an extraordinarily poignant testimony to the commitment shown by more and more Sands parents to raise the profile of Sands while raising much needed funds at the same time.

Following on from the successful performance of his play at the 2006 AGM, Sands arranged for David Hansen to return to the UK to undertake a two week six venue tour during June 2007. David performed his play as part of the one day conference to launch Sands "Guidelines for Professionals" and at 5 venues hosted by Sands Groups in Carlisle, Lincoln, Birmingham, Portadown and Plymouth.

At the end of the week over 200 people attended our annual open day at the Sands Garden in the National Memorial Arboretum at Alrewas, near Lichfield. At the beginning of the day we were delighted to unveil a new gate to the Sands Garden. Featuring our logo in the centre with two large butterflies either side, the gate was designed by Brenda Revitt and made by her husband Dennis. As always the day also included a moving memorial service which concluded in the Garden with the release of 200 balloons all bearing message tags.

In October 2007, Sands together with four other charities, ARC (Antenatal Results and Choices), Babyloss.com, Ectopic Pregnancy Trust and the Miscarriage Association, held their sixth joint Baby Loss Awareness Campaign. A series of events were held throughout the week culminating in the global "Wave of Light" service on October 15, which is increasingly recognised in the UK, America, New Zealand and other countries as the annual international Baby Loss Awareness Day.

On 14th December 2007 over 800 people attended our Lights of Love services in, Northern Ireland, Wales and London. The service in London was the fourth to be held in the candlelit church of St Paul's in Knightsbridge while the services in Portadown, and in Llandrindod Wells, Powys, marked the second of these events to be held in Northern Ireland and Wales. In the words of one of our members "The sense of community shared was heart-warming. To be sitting in Portadown and know the same words were being sung in Wales and London was in a strange way comforting."

Central to all the evenings were the "Lights of Love" Christmas trees, covered in cards with messages dedicated to a baby or another loved one. The trees remained lit throughout the holiday period; a poignant reminder that at Christmas, with so much emphasis on children and on families sharing happy times together, the death of a baby or another loved one can seem especially hard to bear.

Financial Review

Sands income has continued to show substantial growth. The growth is principally due to the hard work undertaken by our small fundraising team to attract more parents, family and friends to fundraise for Sands and to increase the level of assistance provided to them. In addition, Sands has been the beneficiary of a major legacy which has been left to Sands by Barbara Price a long-standing Sands member. A substantial proportion of the legacy is being designated to the fulfillment of Sands third aim which is to promote improvements in antenatal care and fund research which could help to reduce the loss of babies' lives.

STILLBIRTH AND NEONATAL DEATH SOCIETY
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2008

Trustees

The Trustees who served during the year were:

S Guy, *Chair*
E Thorp, *Vice Chair* (resigned 29 September 2007)
S Hale, *Treasurer*
J Nicholls, *Vice Chair*
M Di Clemente
Alison Orr (resigned 17 December 2007)
Andrew Scott
Shirley Gittoes
Sheryl McMahon

None of the Trustees has any beneficial interest in the company. All are members of the company and guarantee to contribute £1 in the event of a winding up.

Trustees are elected by the membership at the Annual General Meeting. Additionally, Trustees can be co-opted by the existing Board of Trustees. These appointments are then approved by the members at the next Annual General Meeting.

Reserves Policy

At present free reserves (i.e. excluding the value of fixed assets) are at a level of just over four months running costs which is therefore still below the level required to ensure continuity of services in the event of a loss or delay of funding and to maintain the ability to meet unforeseen costs.

Risk Management

The Trustees consider risk as part of their (bi-monthly) meetings and are confident that systems are in place to mitigate the impact of key risks.

Related parties

Sands main related parties are Lothian Sands, an unincorporated charity registered in Scotland (number SCO24375), and Bootle Sands, an unincorporated charity registered in England and Wales (number 501181). These organisations are affiliated to Sands and have similar objectives, but have separate management and legal status. There were no material transactions during the year or balances at the year end between Sands and its related parties.

Disclosure of information to auditors

Each of the directors 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 385 of the Companies Act 1985, a resolution proposing that H.W. Fisher & Company be re-appointed as auditors of the company will be put to the Annual General Meeting.

On behalf of the Board of Trustees



S Guy
Chair of Trustees

Dated: 3/10/08

**STILLBIRTH AND NEONATAL DEATH SOCIETY
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees are responsible for preparing the accounts in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

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 its incoming resources and application of resources, including its net income and expenditure for the year.

In preparing these accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in 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 which enable them to ensure that the accounts comply with the Companies Act 1985. 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.

**STILLBIRTH AND NEONATAL DEATH SOCIETY
(A COMPANY LIMITED BY GUARANTEE)
INDEPENDENT AUDITORS' REPORT
TO THE MEMBERS OF STILLBIRTH AND NEONATAL DEATH SOCIETY**

We have audited the accounts of Stillbirth and Neonatal Death Society for the year ended 31 March 2008 set out on pages 9 to 18. These accounts have been prepared under the accounting policies set out on page 11.

This report is made solely to the company's members, as a body, in accordance with Section 235 of the Companies Act 1985. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of trustees and auditors

As described on page 6, the trustees, who are also the directors of Stillbirth and Neonatal Death Society for the purpose of company law, are responsible for the preparation of accounts in accordance with applicable law and United Kingdom Accounting Standards. Our responsibility is to audit the accounts in accordance with relevant legal and regulatory requirements and United Kingdom Auditing Standards.

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

We are not required to consider whether the statement in the Trustees' Report concerning the major risks to which the charity is exposed covers all existing risks and controls, or to form an opinion on the effectiveness of the charity's risk management and control procedures.

We read other information contained in the Trustees' Report, and consider whether it is consistent with the audited accounts. We consider the implications for our report if we become aware of any apparent misstatements or material inconsistencies with the accounts. Our responsibilities do not extend to any other information.

Basis of opinion

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

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

**STILLBIRTH AND NEONATAL DEATH SOCIETY
(A COMPANY LIMITED BY GUARANTEE)
INDEPENDENT AUDITORS' REPORT (CONTINUED)
TO THE MEMBERS OF STILLBIRTH AND NEONATAL DEATH SOCIETY**

Opinion

In our opinion:

- the accounts give a true and fair view in accordance with United Kingdom Generally Accepted Accounting Practice of the state of the charity's affairs as at 31 March 2008 and of its incoming resources and application of resources, including its income and expenditure, in the year then ended;
- the accounts have been properly prepared in accordance with the Companies Act 1985; and
- the information given in the Trustees' Report is consistent with the accounts.

HW Fisher & Company

H W Fisher & Company
Chartered Accountants
Registered Auditor
Acre House, 11-15 William Road
London
NW1 3ER

Dated: 24/10/08

STILLBIRTH AND NEONATAL DEATH SOCIETY
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2008

	Notes	Unrestricted funds £	Designated funds £	Restricted funds £	Total 2008 £	Total 2007 (as restated) £
<u>Incoming resources from generated funds</u>						
Voluntary Income	2	920,128	23,048	150,387	1,093,563	353,334
Activities for generating funds		317,797	42,384	-	360,181	274,556
Investment income	3	12,218	3,628	-	15,846	12,036
		<u>1,250,143</u>	<u>69,060</u>	<u>150,387</u>	<u>1,469,590</u>	<u>639,926</u>
Incoming resources from charitable activities.	4	33,309	-	4,000	37,309	21,658
Total incoming resources		<u>1,283,452</u>	<u>69,060</u>	<u>154,387</u>	<u>1,506,899</u>	<u>661,584</u>
<u>Resources expended</u>						
Costs of generating funds						
Fundraising and publicity costs		118,421	7,930	11,533	137,884	127,395
Charitable activities						
Support		333,687	37,397	79,107	450,191	383,574
Improving care		57,128	-	-	57,128	47,023
Research		67,200	6,789	-	73,989	5,323
Total charitable expenditure		<u>458,015</u>	<u>44,186</u>	<u>79,107</u>	<u>581,308</u>	<u>435,920</u>
Governance costs	7	9,671	-	-	9,671	14,495
Total resources expended		<u>586,107</u>	<u>52,116</u>	<u>90,640</u>	<u>728,863</u>	<u>577,810</u>
Net incoming resources before transfers		<u>697,345</u>	<u>16,944</u>	<u>63,747</u>	<u>778,036</u>	<u>83,774</u>
Gross transfers between funds	10	(500,000)	518,902	(18,902)	-	-
Net income for the year/ Net movement in funds		<u>197,345</u>	<u>535,846</u>	<u>44,845</u>	<u>778,036</u>	<u>83,774</u>
Fund balances at 1 April 2007						
As originally reported		174,220	106,200	308,857	589,277	409,827
Prior year adjustment	1.1	-	(23,919)	(71,757)	(95,676)	-
As restated		<u>174,220</u>	<u>82,281</u>	<u>237,100</u>	<u>493,601</u>	<u>409,827</u>
Fund balances at 31 March 2008		<u>371,565</u>	<u>618,127</u>	<u>281,945</u>	<u>1,271,637</u>	<u>493,601</u>

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 1985.

STILLBIRTH AND NEONATAL DEATH SOCIETY
(A COMPANY LIMITED BY GUARANTEE)
BALANCE SHEET
AS AT 31 MARCH 2008

	Notes	2008		2007	
		£	£	£	£
Fixed assets					
Tangible assets	11		28,131		30,216
Current assets					
Stocks	12	31,381		22,416	
Debtors	13	19,929		6,590	
Cash at bank and in hand		1,210,904		465,775	
		<u>1,262,214</u>		<u>494,781</u>	
Creditors: amounts falling due within one year	14	<u>(18,708)</u>		<u>(31,396)</u>	
Net current assets			<u>1,243,506</u>		<u>463,385</u>
Total assets less current liabilities			<u><u>1,271,637</u></u>		<u><u>493,601</u></u>
Income funds					
Restricted funds	15		281,945		259,316
Unrestricted funds:					
Designated funds	16		618,127		75,580
Other charitable funds			371,565		158,705
			<u>1,271,637</u>		<u>493,601</u>

The accounts were approved by the Board on 3/10/08



S Guy
Chair of Trustees

STILLBIRTH AND NEONATAL DEATH SOCIETY
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2008

1 Accounting policies

1.1 Basis of preparation

The accounts have been prepared under the historical cost convention. The charity has taken advantage of the exemption in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement on the grounds that it is a small charity. 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 1985.

The prior year adjustment relates to the overstatement of a SANDS group income and expenditure in prior years.

1.2 Incoming resources

Grants are 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. Earned income is accounted for as it is receivable. Donations in kind are recognised at their fair value, with an equivalent charge made to resources expended. Donated fixed assets are recognised at their fair value and capitalised and depreciated, as below. Where a group has not indicated any restricted income and the group's annual income or reserves at the balance sheet date are below £500 then all the funds are deemed to be unrestricted. Where groups have reserves or income between £500 and £1000, 50% is deemed to be restricted and 50% unrestricted. Where a group's reserves or income exceeds £1000, these are groups who will have been actively fundraising for specific projects and therefore 75% of funds are deemed to be restricted and 25% unrestricted.

1.3 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. Staff costs and overhead expenses are allocated to activities on the basis of the staff time spent on those activities. 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.

1.4 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:

Leasehold property	5% reducing balance
Computer equipment	50% reducing balance
Fixtures, fittings & equipment	33% reducing balance

The depreciation basis has been revised in respect of computer equipment, fixtures, fittings and equipment to provide a more accurate reflection of the use of the assets.

1.5 Leasing and hire purchase commitments

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

1.6 Stock

Stocks of publications and promotional items are valued at the lower of cost and net realisable value.

1.7 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.

1.8 Accumulated funds

Restricted funds are to be used for specified purposes as laid down by the donor. Relevant expenditure is charged to the fund, together with a fair allocation of central costs. Some income received by Sands groups is restricted and these funds are not available for use by UK Office. Unrestricted funds are donations or other incoming resources received or generated by UK Office or Sands Groups for the charity's general purposes. Transfers between restricted funds and unrestricted funds are where permitted by the donor. Transfers between unrestricted and designated funds are at the discretion of the trustees.

STILLBIRTH AND NEONATAL DEATH SOCIETY
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2008

2 Voluntary Income

	Unrestricted funds £	Designated funds £	Restricted funds £	Total 2008 £	Total 2007 £
Donations and gifts	151,482	23,048	96,938	271,468	264,461
Legacies receivable	754,333	-	53,449	807,782	72,679
Grants receivable for core activities	14,313	-	-	14,313	16,194
	<u>920,128</u>	<u>23,048</u>	<u>150,387</u>	<u>1,093,563</u>	<u>353,334</u>
Donations and gifts					
Restricted funds:					
Funds received by UK Office				446	12,310
Funds received by Sands Groups				96,492	98,047
				<u>96,938</u>	<u>110,357</u>

3 Investment income

	Unrestricted funds £	Designated funds £	Total 2008 £	Total 2007 £
Interest receivable	12,218	3,628	15,846	12,036
	<u>12,218</u>	<u>3,628</u>	<u>15,846</u>	<u>12,036</u>

STILLBIRTH AND NEONATAL DEATH SOCIETY
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2008

4 Incoming resources from charitable activities.

	Unrestricted funds £	Restricted funds £	Total 2008 £	Total 2007 £
Support	33,309	-	33,309	17,658
Improving care	-	4,000	4,000	4,000
	<u>33,309</u>	<u>4,000</u>	<u>37,309</u>	<u>21,658</u>

Included within income relating to support are the following grants
S16B Scottish Executive - Core

4,000	-
<u>4,000</u>	<u>-</u>

Included within income relating to improving care are the following grants
S16B Scottish Executive - Project

4,000	4,000
<u>4,000</u>	<u>4,000</u>

STILLBIRTH AND NEONATAL DEATH SOCIETY
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2008

5 Total resources expended	Staff costs £	Depreciation £	Other costs £	Total 2008 £	Total 2007 £
Costs of generating funds					
Fundraising and publicity costs	67,084	-	70,800	137,884	127,395
Charitable activities					
Support					
Activities undertaken directly	210,681	4,118	235,392	450,191	383,574
Improving care					
Activities undertaken directly	8,089	-	49,039	57,128	47,023
Research					
Activities undertaken directly		-	73,989	73,989	5,323
	218,770	4,118	358,420	581,308	435,920
Governance costs		-	9,671	9,671	14,495
	285,854	4,118	438,891	728,863	577,810

Governance costs includes payments to the auditors of £5,288 (2007- £5,288) for audit fees and £nil (2007- £9,207) for other services.

6 Fundraising and publicity costs	2008 £	2007 £
Other costs of fundraising and publicity costs comprise:		
UK office fundraising costs	41,325	47,227
Awareness Week Expense	1,469	1,275
Improving Care	1,500	-
Dave Hansen's Tour Expense	7,043	-
Other costs	19,463	27,434
	70,800	75,936
7 Governance costs	2008	2007
	£	£
Other governance costs comprise:		
Legal and professional	2,200	9,207
Audit & accountancy	7,471	5,288
	9,671	14,495

STILLBIRTH AND NEONATAL DEATH SOCIETY
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2008

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year, but all were reimbursed travelling and telephone expenses totalling £x,xxx (2007- All were reimbursed £2,514).

The wife of the Treasurer is employed part time to work on group development (gross pay £15,224). Her employment commenced prior to his appointment as a trustee.

9 Employees

Number of employees

The average monthly number of employees during the year was:

	2008 Number	2007 Number
Helpline - Full time	1	-
Helpline - Part time	5	6
Groups - Part time	2	2
Improving care - Part time	2	2
Research - Part time	1	1
Fundraising and communications - Full time	1	1
Fundraising and communications - Part time	3	2
Media and PR - Part time	2	1
Management and administration - Full time	2	2
Management and administration - Part time	2	2
	21	19

Employment costs

	2008 £	2007 £
Wages and salaries	261,142	211,451
Social security costs	22,636	18,213
Other pension costs	2,076	2,076
	285,854	231,740

There were no employees whose annual emoluments were £60,000 or more.

10 Transfers

Transfers include the establishment of a Research fund of £500,000 as described in note 17. In addition a transfer has been made between SANDS groups (restricted) and SANDS groups (designated) to reflect the policy in note 1.2.

STILLBIRTH AND NEONATAL DEATH SOCIETY
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2008

11	Tangible fixed assets				
		Sands Garden & Memorials	Computer equipment	Fixtures, fittings & equipment	Total
		£	£	£	£
	Cost				
	At 1 April 2007	36,342	29,063	18,400	83,805
	Additions	-	2,033	-	2,033
	At 31 March 2008	36,342	31,096	18,400	85,838
	Depreciation				
	At 1 April 2007	10,265	26,527	16,797	53,589
	Charge for the year	1,304	2,285	529	4,118
	At 31 March 2008	11,569	28,812	17,326	57,707
	Net book value				
	At 31 March 2008	24,773	2,284	1,074	28,131
	At 31 March 2007	26,077	2,536	1,603	30,216
12	Stocks			2007	2006
				£	£
	Publications and leaflets			31,381	14,232
13	Debtors			2008	2007
				£	£
	Prepayments and accrued income			19,929	6,590
14	Creditors: amounts falling due within one year			2008	2007
				£	£
	Trade creditors			8,060	-
	Taxes and social security costs			5,360	3,756
	Accruals			5,288	27,640
				18,708	31,396

STILLBIRTH AND NEONATAL DEATH SOCIETY
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2008

15 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 April 2007	Movement in funds			Balance at 31 March 2008
		Incoming resources	Resources expended	Transfers	
	£	£	£	£	£
Support (SANDS groups)	211,208	151,264	(75,852)	(18,902)	267,718
Support	24,865	4,046	(16,111)	-	12,800
Research	1,027	400	-	-	1,427
	<u>237,100</u>	<u>155,710</u>	<u>(91,963)</u>	<u>(18,902)</u>	<u>281,945</u>

Sands has a UK network of ninety two active self help groups, run by bereaved parents. Each Sands group is self financing and raises funds to cover the costs of its own activities, including day to day support of bereaved parents and for larger projects, such as memorials or improved services at local hospitals.

16 Designated funds

The income funds of the charity include the following unrestricted funds held by individual Sands Groups.

	Balance at 1 April 2007	Movement in funds			Balance at 31 March 2008
		Incoming resources	Resources expended	Transfers	
	£	£	£	£	£
Sands Groups	82,281	69,060	(52,116)	18,902	118,127
Research fund	-	-	-	500,000	500,000
	<u>82,281</u>	<u>69,060</u>	<u>(52,116)</u>	<u>518,902</u>	<u>618,127</u>

The Research fund has been established for the implementation of the work undertaken to fulfil SAND's third aim as described in the Trustees Report.

STILLBIRTH AND NEONATAL DEATH SOCIETY
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2008

17 Analysis of net assets between funds

	Unrestricted funds £	Designated funds £	Restricted funds £	Total £
Fund balances at 31 March 2008 are represented by:				
Tangible fixed assets	28,131	-	-	28,131
Current assets	362,142	618,127	281,945	1,262,214
Creditors: amounts falling due within one year	(18,708)	-	-	(18,708)
	<u>371,565</u>	<u>618,127</u>	<u>281,945</u>	<u>1,271,637</u>

18 Commitments under operating leases

At 31 March 2008 the company had annual commitments under non-cancellable operating leases as follows:

	Land and buildings	
	2008 £	2007 £
Expiry date:		
Within one year	-	22,486
	<u>-</u>	<u>22,486</u>

19 Related parties

Sands' main related parties are Lothian Sands, an unincorporated charity registered in Scotland (number SCO24375), and Bootle Sands, an unincorporated charity registered in England and Wales (number 501181). These organisations are affiliated to Sands and have similar objects, but have separate management and legal status. There were no material transactions during the year or balances at the year end between Sands and its related parties.