

299679

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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 2005

31/3/05

No 9
ACCOUNTS
20 JAN 2006
RECEIVED BY THE TEAM,
COMPLIANCE DIVISION

STILLBIRTH AND NEONATAL DEATH SOCIETY
(A COMPANY LIMITED BY GUARANTEE)
LEGAL AND ADMINISTRATIVE INFORMATION

Trustees S Annis-Salter (Chair)
E Thorp
S Guy
S Hale (Treasurer)
A Balcomb
J Nicholls
J Dennison (Vice-chair)

Secretary N Nandi

Director N Long

Charity number 299679

Company number 2212082

Registered office 28 Portland Place
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Auditors H W Fisher
11-15 William Road
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STILLBIRTH AND NEONATAL DEATH SOCIETY
(A COMPANY LIMITED BY GUARANTEE)
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**STILLBIRTH AND NEONATAL DEATH SOCIETY
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2005**

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 Stillbirth and Neonatal Death Society for the year ended 31 March 2005. 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 October 2000.

Objectives of the charity

The objectives of SANDS are as follows:-

1. To develop self-help for parents whose baby is stillborn or dies within the first twenty eight days of life.
2. To improve professional management of stillbirth and neonatal death.
3. To develop a comprehensive information service.
4. To promote research into stillbirth and neonatal death, its causes and effects.
5. To promote better awareness of the distress and grief caused by the death of a baby.

Background

In the UK, 17 babies a day are stillborn or die within the first twenty eight days of life; a devastating bereavement for the parents and for their families and friends.

SANDS (Stillbirth and Neonatal Death Society) is a UK-wide charity which was first established in 1978 to provide support for parents whose baby dies before or soon after birth. Today, SANDS provides a range of support services for parents, their families, health and social care professionals. The key services are:-

- a) A dedicated Helpline where anyone affected by the death of a baby, whether a bereaved parent, family member, health or social care professional, can talk in confidence to an experienced support worker.
- b) A UK network of Groups and individual contacts who provide befriending support for bereaved parents, work closely with health and social care professionals to improve the quality of care provided, and fundraise for a range of facilities such as special bereavement rooms or memorial areas.
- c) An information service which includes a quarterly newsletter together with publications and support leaflets on the many emotional and practical issues which parents face. The service is also promoting research into the causes of stillbirths and neonatal deaths and pressing for changes in practice that could save more babies' lives.

Review of activities

During the last 12 months, SANDS has continued to carefully expand the range of activities undertaken by the charity while consolidating its key support services. The work undertaken in respect of each of the above objects is summarized below.

The Helpline Service (objective 1). The current Service consists of five experienced specialist Helpline workers. They operate on a sessional basis to answer the dedicated Helpline number (020 7436 5881) from 9.30 -5.00 during a normal working week. In addition, the Helpline is backed up by five members of the Head Office team trained to provide bereavement support in response to the calls received on the two office lines (020 7436 7940).

In 2004/05 the overall Helpline Service supported a total of 4,080 bereaved parents who contacted SANDS via the Helpline, the Office numbers or email. The Service also provided support, information and details of local group befriender contacts for a further 5,335 family members, friends, health and social care professionals.

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Following contact with the Helpline Service, an average of 130 bereavement information packs were sent every week. The pack consists of the SANDS newsletter, an appropriate selection of support leaflets, plus information on publications such as Nancy Kohner's "When a baby dies", and Mario Di Clemente's "Living with Leo".

Group Development Service (objective 1). During the last year SANDS has begun to establish Group networks. Representatives from the main Groups within a region/country communicate on a regular basis primarily through telephone conference calls. Seven networks are being set up, covering Northern Ireland, Scotland, Wales, North, East, West and South England.

The aim of the networks is to encourage SANDS Groups to become part of a more co-ordinated and integrated approach to achieving SANDS aims. In the first 2-3 years the Networks will be asked to become involved in a number of specific projects which include:-

- The new SANDS constitution and associated Group constitution. The development of a handbook which offers practical help on the day to day running of a Group.
- Implementation of the befriender training programme.
- Marketing of SANDS new publications and support literature.
- Launch of the revised Guidelines for Health Professionals and associated parent-led training.
- SANDS developing role in promoting changes in practice that could help to reduce the number of stillbirths and neonatal deaths.

In time, as the Networks become more established, it is anticipated that they will also incorporate a more nationally/regionally specific agenda.

Befriender Training Programme (objective 1).

During 2004, SANDS delivered Part 1 of the new befriender training programme in Exeter, Glasgow, Leicester, London, Nantwich and Southampton. A total of 80 delegates attended the programme which is run over two days. Day 1 - covers listening and hearing, Day 2 - covers empathy and bereavement.

The delegates who passed Part 1 will go on to take Part 2 in 2005, also over two days. This looks in more depth at the demands of befriending, and at strategies for dealing with general and specific situations and problems.

Improving professional management of stillbirth and neonatal death (objective 2).

The work undertaken during the second year of the Bereavement Support Development Programme includes :-

a) Final research and initial drafting of the sections to be revised in the " SANDS Guidelines for Health Professionals".

Nancy Kohner, who is the author of the "Guidelines" has been contracted by SANDS to undertake the revision. The research required, and some of the initial drafting has been completed. SANDS is working closely with Nancy and other contributors to the Guidelines with the aim of completing them by June 2006.

b) First drafts of three new support leaflets.

SANDS has begun the process of updating and expanding its range of support literature. First drafts have been completed on three leaflets.

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The first is an introduction to SANDS and the different support services which are available to bereaved parents and their families.

The second booklet focuses on grieving and is for anyone who has lost a baby at whatever stage of their bereavement.

The third leaflet is an expanded version of our current leaflet "What has to be done" and focuses very much on practical issues and choices following the death of a baby.

c) Publication of "A Star for Bobby".

With the publication of "Living with Leo" (a bereaved father's story) last year, SANDS began to fulfil its aim to publish books in which parents write about their own bereavement. Three more books with very different stories of bereavement will follow in the latter part of 2005.

Many parents have asked for a book which helps them to explain the death of a baby brother or sister to a younger child. In February 2005, SANDS published "A Star for Bobby", written by Helen Keenor, whose son Toby died at just one and a half days old. "Our daughter Harriet was two when Toby died. She talked a lot about him and had many questions. I wanted to explain his death in a way that she could grasp. When I couldn't find a book that would help, I decided to write my own". SANDS is now also planning further books aimed at young children.

Information Service (objectives 3 and 4).

A key part of the Information Service this year has been to carefully lay the foundations for SANDS developing role in promoting research, and changes in practice that could help to reduce the number of stillbirths and neonatal deaths.

Most stillbirths are currently classified as "unexplained". Despite a gradual drop in perinatal mortality rates over the last twenty years, "unexplained" stillbirths have shown no such decrease. In fact national statistics in 2002 showed an increase in the stillbirth rate, sustained in 2003. It means that every day, on average, 10 babies are stillborn in the UK; in other words every year 4,000 families are devastated by the stillbirth of their baby.

SANDS' response has been to collaborate with the Perinatal Institute, an NHS research and training organisation based in Birmingham, set up in 2000 with the purpose of understanding and addressing avoidable causes of perinatal death. Their work is focused on the West Midlands area, and is becoming increasingly recognized in other UK health regions and internationally.

Together SANDS and the Perinatal Institute are determined to raise awareness of the human impact of stillbirth and ensure that the task of reducing avoidable deaths is given the national priority it deserves.

In March 2005, SANDS held a joint study day with the Perinatal Institute in Birmingham. This was to brief SANDS Trustees and staff together with Group leaders and network convenors on some of the key issues arising from the Institute's work with NHS Trusts. The day was also used to prepare the way for a National Conference "Stillbirth: Causes and Strategies for prevention", to be held in June.

In addition to SANDS work with the Perinatal Institute, SANDS is now represented on the board of ISA (International Stillbirth Association). The ISA's remit is to raise awareness and facilitate research on the prevention of stillbirth. ISA serves also as a centralized resource disseminating information and connecting organizations and individuals around the world.

SANDS continues to work with CEMACH (the Confidential Enquiry into Maternal and Child Health) by being represented on the panel which is undertaking an analysis of national rates and trends in stillbirths, using a 10 year data set from 1993-2003.

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Raising awareness of SANDS work (objective 5).

SANDS heightened public profile has been maintained by an increased focus on developing a range of events throughout the year.

SANDS Awareness Week in June featured three national events. The week began with the first ever Northern Ireland network day, hosted by the four N.I. SANDS Groups. Many SANDS members and health professionals had the opportunity to share personal experiences and explore ways in which support for bereaved parents and their families can be improved.

The "Living with Leo" study day, in the middle of Awareness Week, provided a unique opportunity for different members of the family of Mario Di Clemente (the author of "Living with Leo") to share their very personal perspectives on the loss of Leo, and to share personal experiences with other bereaved parents, friends and health professionals.

The Week culminated in the annual open day at the SANDS Garden in the National Memorial Arboretum which included a moving memorial service held in the Millennium Chapel. After the service many parents placed small stones, on which they had written their babies' names, along the side of the path leading in to the garden.

In October, SANDS and 4 other charities, ARC (Antenatal Results and Choices), Babyloss.com, EPT (Ectopic Pregnancy Trust) and the Miscarriage Association, held their third joint UK Babyloss Awareness Week in the UK. The theme was "A Little Life not a Little Loss". Several balloon releases and 14 remembrance services were held including the "Wave of Light" Service on 15th October, now increasingly recognized in America, New Zealand and other countries as an annual international baby loss awareness day.

On 30th October, SANDS 2004 AGM and Members Conference was held at the Caledonian University, Glasgow. The conference's theme was "The Way Forward" with key note speeches from Dr Alan Cameron, Consultant Obstetrician and Sister Anne Byrne, Bereavement Support Midwife, from the Queen Mothers Hospital Glasgow.

Significantly, given SANDS growing role in promoting research, Hélène Currie marked the end of her four year term as Chair of SANDS by presenting Dr Cameron with a cheque for £1,700 towards his current research programme. It was a memorable day beginning with the warm welcome and gift of a thistle buttonhole from the hosts, Glasgow SANDS, and closing with a performance by Andrew Scott of "Sweet Little Child of Mine", followed by the traditional sound of Scottish bagpipes.

St Paul's Church, Knightsbridge provided a magnificent setting for the first SANDS "Lights of Love" concert on 17th December. This was a candlelit evening of traditional carols, inspiring readings and beautiful music. Central to the evening was The "Lights of Love" Christmas tree, covered in cards with messages dedicated to a baby or another loved one. The tree remained lit throughout the holiday period. This was a poignant reminder that at Christmas, with so much emphasis on children and families sharing happy times together, the death of a baby or another loved one can seem especially difficult to bear.

Financial Review

The Charity had incoming resources of £373,645 during the year and resources expended of £337,609. At the year end total reserves were £372,166 of which £209,707 represented restricted funds.

STILLBIRTH AND NEONATAL DEATH SOCIETY
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TRUSTEES' REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2005

Trustees

The Trustees who served during the year were:

S Annis-Salter, <i>Chair</i>	
H Currie, <i>Chair</i>	(resigned 30 October 2004)
J Dennison, <i>Vice Chair</i>	
S Hale, <i>Treasurer</i>	(appointed 2004)
N Gilmore, <i>Treasurer</i>	(resigned 1 September 2004)
J A Mitchell	(resigned 27 January 2005)
J Gray	(resigned 5 February 2005)
E Thorp	
S Guy	
A Balcomb	
J Nicholls	

Subsequent to the year end, Steve Hale was elected a trustee at the AGM on 8 October 2005.

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 Management Committee. These appointments are then approved by the members at the next Annual General Meeting.

Reserves Policy

The purpose of free reserves is to ensure continuity of services in the event of a loss or delay of funding, and to maintain the ability to meet unforeseen costs.

SANDS policy is to work towards achieving free reserves at the UK office equivalent to three to six months' running costs. This target currently represents between £53,000 and £105,000 and free reserves are £42,431 at 31 March 2005 and therefore just below this range.

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 organizations 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.

Auditors

Scott and Wilkinson resigned as auditors to the company during the year. H.W Fisher & Company were appointed auditors to the company and in accordance with section 385 of the Companies Act 1985, a resolution proposing that they will be re-appointed will be put to the Annual General Meeting.

On behalf of the Board of Trustees

Susan Annis-Salter

S Annis-Salter

Chair of Trustees

Dated: 13th January, 2006.

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

Company law requires the trustees to prepare accounts for each financial year which give a true and fair view of the charitable company's state of affairs at the end of the year and of its income and expenditure for that period.

In preparing those accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the accounts comply with the Companies Act 1985. they are also responsible for safeguarding the assets of the company 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 2005 set out on pages 8 to 18. These accounts have been prepared under the historical cost convention and the accounting policies set out on page 10.

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.

Opinion

In our opinion the accounts give a true and fair view of the charitable company's state of affairs as at 31 March 2005 and of its incoming resources and application of resources, including its income and expenditure, in the year then ended and have been properly prepared in accordance with the Companies Act 1985.

H W Fisher & Company

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

Dated: 16/1/06

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 2005

	Notes	Unrestricted funds		Restricted funds	Total 2005	Total 2004
		UK Office	SANDS Groups			
		£	£	£	£	£
<u>Incoming resources</u>						
Donations and subscriptions	2	122,267	22,863	45,436	190,566	219,638
Activities in furtherance of the charity's objects	3	39,706	1,428	16,000	57,134	70,213
Activities for generating funds	4	69,353	43,160	-	112,513	91,896
Investment income	5	2,084	1,890	-	3,974	2,331
Other incoming resources	6	1,931	7,527	-	9,458	6,694
Total incoming resources		235,341	76,868	61,436	373,645	390,772
<u>Resources expended</u>						
Hundraising and publicity costs		29,108	5,309	-	34,417	34,843
Charitable expenditure						
Support Groups		17,263	26,679	52,395	96,337	124,148
Helpline		20,017	-	-	20,017	11,200
Information service		33,974	9,906	8,174	52,054	62,177
Support costs		108,740	-	-	108,740	97,930
Management and administration		26,044	-	-	26,044	19,269
Total resources expended	7	235,146	41,894	60,569	337,609	349,567
Net income for the year/ Net movement in funds		195	34,974	867	36,036	41,205
Fund balances at 1 April 2004		75,397	51,893	208,840	336,130	294,925
Fund balances at 31 March 2005		75,592	86,867	209,707	372,166	336,130

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 2005

	Notes	2005 £	£	2004 £	£
Fixed assets					
Tangible assets	10		33,161		35,212
Current assets					
Stocks	11	5,879		7,379	
Cash at bank and in hand		346,310		303,627	
		<u>352,189</u>		<u>311,006</u>	
Creditors: amounts falling due within one year	12	<u>(13,184)</u>		<u>(10,088)</u>	
Net current assets			<u>339,005</u>		<u>300,918</u>
Total assets less current liabilities			<u><u>372,166</u></u>		<u><u>336,130</u></u>
Income funds					
Restricted funds	13		209,707		208,840
Unrestricted funds:					
Designated funds	14		86,867		51,893
Other charitable funds			75,592		75,397
			<u>372,166</u>		<u>336,130</u>

The accounts were approved by the Board on *13th January, 2006.*

Susan Annis-Salter.
 S Annis-Salter (Chair)
 Trustee

STILLBIRTH AND NEONATAL DEATH SOCIETY
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2005

1 Accounting policies

1.1 Basis of preparation

The accounts are prepared under the historical cost convention. The accounts have been prepared in accordance with the Statement of Recommended Practice, "Accounting and Reporting by Charities" issued in October 2000 and the Companies Act 1985.

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

Support costs comprise all services supplied centrally identifiable as wholly or mainly in support of charitable activities and include an appropriate proportion of general overheads. Fundraising and publicity costs comprise the costs incurred in producing materials for promotional purposes and in raising funds. Management and administration 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 management and administration costs.

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:

SANDS Garden & Memorial	5% straight line
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 in accordance with SSAP 24.

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 2005

2 Donations and subscriptions

	Unrestricted funds		Restricted funds	Total 2005	Total 2004
	UK Office	SANDS Groups			
	£	£	£	£	£
Donations and gifts	105,701	22,863	45,436	174,000	204,872
Subscriptions	16,566	-	-	16,566	14,766
	<u>122,267</u>	<u>22,863</u>	<u>45,436</u>	<u>190,566</u>	<u>219,638</u>
Donations and gifts					
Restricted funds:					
Funds received by UK Office				7,624	27,243
Funds received by SANDS Groups				37,812	55,752
				<u>45,436</u>	<u>82,995</u>

3 Activities in furtherance of the charity's objects

	Unrestricted funds		Restricted funds	Total 2005	Total 2004
	UK Office	SANDS Groups			
	£	£	£	£	£
Grants receivable for charitable activities	18,000	1,400	16,000	35,400	53,306
Information sales	21,706	28	-	21,734	16,907
	<u>39,706</u>	<u>1,428</u>	<u>16,000</u>	<u>57,134</u>	<u>70,213</u>
Grants receivable for charitable activities					
Unrestricted funds:					
S64 Department of Health - Core				14,000	10,000
S16B Scottish Executive - Core				4,000	4,000
				<u>18,000</u>	<u>14,000</u>
Restricted funds:					
S64 Department of Health - Bereavement Support Development Project				12,000	15,000
S16B Scottish Executive - Project				4,000	4,000
				<u>16,000</u>	<u>19,000</u>

STILLBIRTH AND NEONATAL DEATH SOCIETY
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2005

4 Activities for generating funds

	Unrestricted funds		Total	Total
	UK Office	SANDS Groups	2005	2004
	£	£	£	£
Fundraising events and merchandise	69,353	43,160	112,513	91,896

5 Investment income

	Total	Total
	2005	2004
	£	£
Interest receivable	3,974	2,331

6 Other incoming resources

	Unrestricted funds		Total	Total
	UK Office	SANDS Groups	2005	2004
	£	£	£	£
Other income	1,931	7,527	9,458	6,694

STILLBIRTH AND NEONATAL DEATH SOCIETY
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2005

7 Total resources expended

	Staff costs £	Depreciation £	Other costs £	Total 2005 £	Total 2004 £
Costs of generating funds:					
Fundraising and publicity	16,825	-	17,592	34,417	34,843
Charitable expenditure:					
Support Groups	17,263	-	79,074	96,337	124,148
Helpline	20,017	-	-	20,017	11,200
Information service	14,690	-	37,364	52,054	62,177
Support costs	71,475	-	37,265	108,740	97,930
Management and administration	5,480	4,528	16,036	26,044	19,269
	128,925	4,528	169,739	303,192	314,724
	145,750	4,528	187,331	337,609	349,567

Other costs comprise:

Accommodation costs				15,038	13,258
Telephone and postage				13,272	13,494
Printing and stationery				7,906	12,131
Other direct expenses				14,658	47,624
SANDS Groups fundraising costs				5,309	9,835
UK Office fundraising event costs				12,283	9,362
Publications				37,364	35,705
Helpline sessional workers and support				6,927	5,075
Training costs				16,210	12,356
Bereavement suites, memorials and related expenditure				53,604	52,537
Legal, professional, audit and accountancy				4,760	3,274
				187,331	214,651

Management and administration costs includes payments to the auditors of £4,700 (2004- £2,500) for audit fees and £nil (2004- £nil) for other services.

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 £3,121 (2004- All were reimbursed £3,949).

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9 Employees

Number of employees

The average monthly number of employees during the year was:

	2005 Number	2004 Number
Fundraising, publicity and support - full time	-	2
Fundraising, publicity and support - part time	1	1
Helpline - part time	5	5
Information - part time	3	1
Groups - part time	2	2
Management and administration - full time	2	2
Management and administration - part time	3	3
	<u>16</u>	<u>16</u>

Employment costs

	2005 £	2004 £
Wages and salaries	131,804	116,878
Social security costs	10,146	9,707
Other pension costs	3,800	3,800
	<u>145,750</u>	<u>130,385</u>

There were no employees whose annual emoluments were £50,000 or more.

The number of full time equivalent employees was seven (2004: seven).

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10 Tangible fixed assets

	SANDS Garden & Memorials £	Computer equipment £	Fixtures, fittings & equipment £	Total £
Cost				
At 1 April 2004	36,342	19,515	17,644	73,501
Additions	-	2,451	26	2,477
At 31 March 2005	36,342	21,966	17,670	75,978
Depreciation				
At 1 April 2004	5,927	18,394	13,968	38,289
Charge for the year	1,521	1,786	1,221	4,528
At 31 March 2005	7,448	20,180	15,189	42,817
Net book value				
At 31 March 2005	28,894	1,786	2,481	33,161
At 31 March 2004	30,415	1,121	3,676	35,212

All the assets are used for charitable purposes.

11 Stocks

	2005 £	2004 £
Publications and leaflets	5,879	7,379

12 Creditors: amounts falling due within one year

	2005 £	2004 £
Trade creditors	6,247	4,909
Taxes and social security costs	2,237	2,679
Accruals	4,700	2,500
	13,184	10,088

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13 Restricted funds

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

	Movement in funds				Balance at 31 March 2005
	Balance at 1 April 2004	Incoming resources	Resources expended	Transfers	
	£	£	£	£	£
SANDS Groups support services	186,123	37,812	(52,395)	-	171,540
Marketing	-	1,000	-	-	1,000
SANDS Garden	728	1,624	-	-	2,352
Bereavement support development project	19,489	16,000	(6,576)	-	28,913
Website	2,500	-	-	-	2,500
Information service	-	5,000	(1,598)	-	3,402
	<u>208,840</u>	<u>61,436</u>	<u>(60,569)</u>	<u>-</u>	<u>209,707</u>

SANDS Group Support Services

SANDS has a UK network of ninety one 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. Where income has been designated as restricted by the donor or has been raised for a specific project this is regarded as being restricted. All other income received by SANDS Groups is deemed to be held for the general purposes of the charity and is therefore unrestricted and could be called upon to meet the liabilities of the charity.

Helpline

The helpline provides support and information for bereaved parents, their families and for health and social care professionals.

SANDS Garden

This refers to funds raised to cover all costs relating to the development, creation and maintenance of the SANDS Garden at the National memorial Arboretum, Lichfield.

Bereavement Support Development Project

This is a three year project of which the key elements are: 1) The revision of "Pregnancy Loss and the Death of a Baby: Guidelines for Professionals; 2) The development and implementation of parent led training in support of the revised Guidelines; 3) The revision of all SANDS support leaflets together with the appropriate translations and new publications.

Website

The new website was launched at the end of October 2003 with funding contributed by the Department of Health, Scottish Executive and SANDS Groups. The funds cover the ongoing maintenance and updating of the website.

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14 SANDS Groups - Unrestricted funds

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

	Movement in funds			Balance at 31 March 2005
	Balance at 1 April 2004	Incoming resources	Resources expended	
	£	£	£	£
SANDS Groups	51,893	77,368	(42,394)	86,867
	<u>51,893</u>	<u>77,368</u>	<u>(42,394)</u>	<u>86,867</u>

15 Analysis of net assets between funds

	Unrestricted funds	SANDS Groups unrestricted	Restricted funds	Total
	£	£	£	£
Fund balances at 31 March 2005 are represented by:				
Tangible fixed assets	33,161	-	-	33,161
Current assets	55,615	86,867	209,707	352,189
Creditors: amounts falling due within one year	(13,184)	-	-	(13,184)
	<u>75,592</u>	<u>86,867</u>	<u>209,707</u>	<u>372,166</u>

16 Commitments under operating leases

At 31 March 2005 the company had annual commitments under non-cancellable operating leases as follows:

	Land and buildings	
	2005	2004
	£	£
Expiry date:		
Within one year	<u>14,500</u>	<u>12,500</u>

17 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.

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18 Financial control of branches

The charity currently has ninety one active branches throughout the United Kingdom. In common with many national charities, volunteers at some of the branches lack financial and accounting skills. To comply with the requirements of current laws and regulations, the management of the charity has embarked on an operation to ensure the branches meet their obligations in recording and reporting the financial transactions at the branch.