

Charity Registration No. SC040878

Company Registration No. SC365557 (Scotland)

Bliss Scotland (Charity) Limited

Trustees' Report and Unaudited Accounts

For The Year Ended 31 March 2014

Bliss Scotland (Charity) Limited

Legal and Administrative Information

Trustees	E Gray A Hobbs P McMahon K Soper
Chief Executive	Andrew Cole (resigned May 2014) M Green (Interim CEO)
Charity number	SC040878
Company number	SC365557
Registered office	13 Queen's Road Aberdeen AB15 4YL Scotland
Accountants	H W Fisher & Company Acre House 11-15 William Road London NW1 3ER
Bankers	Lloyds TSB 3 St George's Road Wimbledon London SW19 4DR
Solicitors	K&L Gates One New Change London EC4M 9AF

Bliss Scotland (Charity) Limited

Contents

	Page
Trustees' report	1 - 7
Independent examiner's report	8
Statement of financial activities	9
Balance sheet	10
Notes to the accounts	11 - 15

Bliss Scotland (Charity) Limited

Trustees' Report

For The Year Ended 31 March 2014

The Directors of the Charity (who are the Trustees of the Charity for charity law purposes) present their report and the audited financial statements for the year ended 31 March 2014.

The Trustees confirm that the annual report and financial statements comply with current statutory requirements, the requirements of the Charity's governing document and the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in 2005.

Organisation of the charity: Structure, governance and management

Bliss Scotland is a part of the Bliss group of charities.

A voluntary Board of Trustees is responsible for the overall governance and direction of Bliss, with a specific Bliss Scotland Trustee Board appointed from within this group. Trustees of Bliss Scotland are also Trustees of the charity Bliss.

All Trustees are on fixed terms of office of four years. The following served as Trustees of Bliss Scotland during the period:

Keith Soper
Andrew Hobbs
Peter McMahon
Elizabeth Gray

New Trustees receive a Trustee handbook and a formal induction process coordinated by senior staff and fellow Trustees. Trustees have an annual review conducted by the Chair of the Board and receive ongoing training as required.

None of the Trustees has any beneficial interest in the company. In the event of the company being wound up members are required to contribute an amount not exceeding £1. There are no Trustees' interests to be disclosed.

The Trustees actively review on a regular basis the major risks facing the Charity and monitor reserves and review key financial systems to ensure sufficient resources are available to meet our obligations in the event of adverse conditions. The Trustees have also examined other operational and business risks faced by the Charity and confirm that they have established systems to manage the significant risks.

The systems of control include:

- A five year strategy and three year budget
- An annual activity plan and a fundraising strategy approved by Trustees
- Quarterly reviews of financial results, for both income and expenditure, against budgets
- Review of a corporate risk register on a quarterly basis by Trustees and regularly by the Senior Management Team (SMT)
- Delegated authorities to spend within defined limits
- Legal, HR and finance input from expert advisors

The Trustees ensure that the management of risk and evaluation of outcomes are ongoing and embedded in management and operational procedures.

Key risks to Bliss Scotland this year included:

- The impact of adverse economic factors on fundraising potential over the medium term, impacting on the charity's growth
- Potential impact of the outcome of the Scottish Independence Referendum on the organisation, funding and delivery of health services
- Ensuring Bliss Scotland's volunteer management infrastructure was fit for purpose to support increased activity
- Ensuring Bliss Scotland services continue to align closely with NHS Scotland services and structures.

These risks were taken into account when developing programme plans and monitored by SMT and the Bliss Scotland Coordinator.

The Senior Management Team manages the overall operation of Bliss Scotland, meeting regularly to discuss activity and

Bliss Scotland (Charity) Limited

Trustees' Report (Continued)

For The Year Ended 31 March 2014

reporting to the Bliss Scotland Board through the Chief Executive.

Funding from the Scottish Government received in late 2013 allowed us to appoint our first full-time Bliss Scotland Coordinator in January 2014. The Bliss Scotland Coordinator oversees all operational activity in Scotland, supported by resources at Bliss' head office.

Our key stakeholders across Scotland – premature and sick babies and their families who have used neonatal care services, doctors, nurses and other allied healthcare professionals – are engaged through regular direct and online communication and through discussion forums.

Public Benefit and measuring our impact

The Charities and Trustee Investment Act (Scotland) 2005 requires all charities to meet the requirement that its aims are for the public benefit in Scotland. The Office of the Scottish Charity Regulator in its guide to 'the charity test' makes clear that an organisation must make a positive difference for the public in the ways suggested by its charitable purposes.

We continue to regularly evaluate the impact and effectiveness of our programmes throughout the year through a formal project planning and review process led by the Senior Management Team. Detailed impact reports and project reviews are undertaken and reviewed by Trustees at Board meetings of the Risk and Evaluation Committee (a sub-Committee of the Board). Wider work is planned to explore, measure and articulate the longer-term impact of Bliss' activities and specific work in Scotland will be included in this.

The impact of Bliss Scotland's work demonstrates the clear and positive benefit that we have on the 8,000 babies born each year in Scotland needing special care, their families and the healthcare professionals who care for them. This is particularly demonstrated through the provision of free services and support to families and by improving family centred care on neonatal units. Family centred care means nurses and doctors being supported to recognise and value parents as being at the centre of their baby's care; responding to parents' emotional, social and information needs, helping parents to best care for their baby.

About Bliss Scotland

Bliss Scotland is the leading national charity supporting the care of premature and sick babies.

We exist to ensure that all babies born too soon, too small or too sick in Scotland have the best possible chance of survival and of reaching their full potential.

We believe that:

- All premature and sick babies and their families should have the best possible care and support
- Babies should have the same rights as anyone else
- The voices of babies and families must be heard
- Driving quality and innovation in NHS Scotland will deliver improved care for premature and sick babies and their families
- We achieve more by working together with individuals and organisations
- We must always be able to demonstrate the difference we make to the lives of babies and their families

We will always act in ways that translate our beliefs into positive change:

- Drawing on our expertise and knowledge we offer guidance and support to anyone who needs us
- Turning our passion for our cause into action
- Inspiring others to share our ambitions
- Listening to people's views and learning from their experiences.

1 in 7 babies in Scotland is in need of specialist care.

For these babies, the first few hours, days and weeks are the most critical that they will ever face in their lives.

For families, whether their baby is in hospital for a day or six months, or sadly does not survive to come home, the journey they face is difficult and full of challenges.

Bliss Scotland (Charity) Limited

Trustees' Report (Continued)

For The Year Ended 31 March 2014

Bliss Scotland ensures premature and sick babies have the best start in life.

Bliss Scotland offers hope and support at this most critical time.

Through everything that we do, Bliss Scotland CARES:

Community – Awareness and advocacy – Research – Evidence for change – Support

One in every seven babies is born premature or sick in Scotland each year. These babies deserve the optimal clinical and developmental care to ensure they have the best possible start in life.

- Currently one in seven babies born in Scotland will need some form of special medical care, amounting to around 8,000 babies a year.
- Around 2,000 of these will need life-saving intensive care.
- Over 400 newborn babies will die every year in Scotland in the first week of their life.

Bliss: UK strategy

The work of Bliss Scotland is aligned with that of Bliss across the UK, working within the framework of an overarching five-year strategy. Bliss' overall strategy sets out an ambitious vision to deliver the most direct, tangible outcomes for premature and sick babies and their families and bring all our services as close to them as possible.

By 2016 Bliss will have:

- Demonstrated improved quality of frontline NHS resources for perinatal care across the UK, both in hospital and at home.
- Driven the development and uptake of high quality family centred-care across the UK.
- Made information and support available to all families who have had a premature or sick baby for at least 24 hours in hospital.
- Expanded our reach and profile, through our Regional and Country offices, volunteer-led services and Bliss Nurses.
- Increased our core income and embedded new monitoring, evaluation and reporting systems.

Alongside this, in 2013/14 we developed a strategic plan for Bliss Scotland which focusses on how best to support sick and premature babies across Scotland.

2013/14 in Summary

- In January 2014 Bliss Scotland expanded its services, supported by funding from the Scottish Government, and employed its first full time Bliss Scotland Coordinator. The focus of this role is to work in partnership with Scottish neonatal units to identify the needs of local families and develop Bliss' support services to meet these needs and reach more Scottish families.
- Parent information was distributed to all Scottish neonatal units, free of charge, a resource tailored to the needs of Scottish families.
- Six Bliss Champions working on 5 Scottish neonatal units and three Family Groups providing community-based support across Scotland.
- Undertook promotional activity and increased access to Bliss' emotional support services provided for Scottish families, with 3 Scottish families receiving a series of counselling sessions in 2013/14 and a further 59 families supported via the Bliss Helpline and Message board.
- Gathered information and case studies relating to the financial challenges faced by Scottish families with a baby in special care and identified and secured funding for families in need.
- Established links with Dundee School of Nursing and delivered the first of what will now be annually delivered presentations for final year nursing students to explore ways in which they can embed family-centred care in their practice.
- Developing a Bliss Scotland Steering Group with membership representing health professionals, volunteers, families and other Bliss Scotland stakeholders. The group supports and directs the activity of Bliss Scotland to ensure stakeholders play an active role in the development of Bliss' services across Scotland.
- Worked in partnership with Managed Clinical Network Managers and Unit Teams to audit current provision of support services across Scotland and design specific service plans for each unit, focussing on the development of volunteer-led

Bliss Scotland (Charity) Limited

Trustees' Report (Continued)

For The Year Ended 31 March 2014

services to meet local needs.

- Increased local campaigning activity, with 42 individual campaign actions taken by Scottish families and 59 families contacting their MSP to share their story.
- Coordinated activity around World Prematurity Day 2013, engaging supporters and health professionals in activities and culminating in the tabling of a motion in the Scottish Parliament by Rhoda Grant MSP, signed by 40 MSPs and followed by a debate in the Parliament.
- Worked with Scottish Shadow Health Minister Jackie Bailie MSP to discuss Bliss Scotland's work and support for the implementation of Neonatal Care in Scotland: A Quality Framework. Produced by the Scottish Government, with significant input from Bliss, this framework now fully recognises the British Association of Perinatal Medicine's staffing standards and their application in Scotland. Bliss Scotland will remain actively engaged with the Scottish Government and NHS Scotland Health Boards to ensure the framework is fully implemented.
- Comprehensive consultation exercise engaging families, health professionals, existing Bliss Scotland supporters, third sector partners and other stakeholders to identify the priorities for Bliss Scotland, resulting in the publication of a three year strategic plan in January 2014.

We would like to offer our sincere thanks to the following organisations that have supported our work over the past year:

British Association of Perinatal Medicine
Community Practitioners' and Health Visitors' Association
European Foundation for the Care of Newborn Infants
Scottish Cot Death Trust
NCT
NHS Scotland
Royal College of Midwives
Royal College of Nursing
Royal College of Obstetricians and Gynaecologists
Royal College of Paediatrics and Child Health
Scottish Government
SANDS
Scottish Neonatal Nurses Group
Scottish Neonatal Consultants Group
TAMBA

In addition, we would like to thank the many hundreds of families, doctors, nurses and other individuals who have supported our work.

Plans for the future

A consultation exercise took place in 2013 to determine views of families, health professionals and other stakeholders across the country. While responses identified a clear ongoing need for Bliss Scotland's work, and a desire for us to be more involved and visible within the country, it also identified a need to raise our profile and clarify what we can offer in support and other services.

The resulting three-year strategy (2014-16), published in January 2014, identifies objectives and activities for Bliss Scotland to enable it to deliver the current Bliss strategy tailored to the needs of Scottish families, with the aim of building on the good work undertaken since the organisation was registered in 2009.

Bliss Scotland Strategic Plan (2014-16)

Over the next three years our efforts will be focused on:

- Delivering support to improve frontline NHS Scotland resources for perinatal care both in hospital and at home
- Increasing the uptake of high quality family centred care
- Making information and support available to all families
- Expanding our reach and profile in Scotland
- Developing resources and systems to fulfil the remit of Bliss Scotland

Bliss Scotland (Charity) Limited

Trustees' Report (Continued)

For The Year Ended 31 March 2014

How we will deliver our objectives:

Improve frontline NHS Scotland resources for perinatal care both in hospital and at home

- Work with key professionals and policy-makers to deliver significant progress towards full compliance with Neonatal Care in Scotland: A Quality Framework; engage with government, Royal Colleges, MSPs and Health Boards to obtain relevant evidence and raise the profile of key issues linked to staffing, configuration of services and funding
- Strongly promote the Baby Charter grants to neonatal units in Scotland
- Launch a Scottish financial hardship campaign (It's Not a Game) in the Scottish Parliament in 2014, with a report focusing on the experience of Scottish families
- Actively build a base of campaigners and a new Scottish e-campaigners network
- Track developments linked to the 2014 independence referendum
- Research and deliver a 'Two years on' report in 2015 to fully review the implementation of the Quality Framework at a unit level
- Engage with the Scottish elections in 2016, raising the importance of maternity and newborn care

Increasing the uptake of high quality family centred care

- Publish a version of the Bliss Baby Charter audit and accreditation scheme referenced to the particular needs of the Quality Framework, in consultation with the neonatal networks and professional groups
- Work with the three neonatal networks and all neonatal units to engage with the Bliss Baby Charter programme, actively implement family centred care plans and work towards accreditation by 2016
- Support the development of national patient experience metrics

Making information and support available to all families

- Bliss information visible in each unit, for example noticeboards, posters, booklets
- Update all Scottish publications: family handbook, transport leaflet, relevant factsheets, resuscitation DVD and identify and fill any gaps in information
- Work with each unit on an agreed policy on both admission and discharge processes so that all families with a baby admitted for a day or more receive key literature and/or have a relevant support service offered to them
- Produce and distribute a Bliss photo frame to all units and work to ensure that parents are provided with their baby's photograph within four hours of admission if they are unable to be with their baby (a particular Quality Framework standard)
- Scope the development of an enhanced telephone counselling programme in Scotland and a 'NICU graduates' programme to better offer tailored follow up

Expanding our reach and profile

- Develop a Bliss Scotland communication programme; to ensure key messaging about all Bliss Scotland services and activities
- Awareness-raising activities undertaken in each unit at least twice every year – World Prematurity Day plus one other to be devised
- Review Bliss Scotland's distinct online presence on all our platforms
- Establish at least one Bliss Nurse, working closely with the Scottish Neonatal Nurses Group
- Work with each neonatal unit to agree a plan for developing a range of volunteer-led services tailored around the needs of their families and ensure these services are fully established by 2016
- Regular engagement and participation with all relevant professional working and steering groups, working especially closely in supporting the work of the networks
- Agree a joint programme with the Scottish national milk bank to maximise mutually beneficial opportunities to reach families with key information at the right point in their journey
- An engagement programme with other Scottish children's charities to seek opportunities for partnership working and raising Bliss Scotland's profile

Developing resources and systems to fulfil the remit of Bliss Scotland

Resources

- Core income growth of at least 5% each year, with the aim of Bliss Scotland being financially independent by the end of the strategy period
- Funds for the Bliss Nurse to be identified separately
- Recruit at least six fundraising volunteer ambassadors by the end of 2014
- Clarify the Bliss Scotland fundraising asks and processes

Bliss Scotland (Charity) Limited

Trustees' Report (Continued)

For The Year Ended 31 March 2014

- Actively build a case for increased statutory support in 2015/16

Monitoring, evaluation and reporting systems

- Produce an overall impact report for Bliss Scotland in 2015
- Develop a set of Bliss Scotland KPIs
- Host at least one Scottish stakeholder engagement event

Financial Statement 2013/14

Total income for Bliss Scotland was £144,740 (2012/13: £165,750) of which £95,948 was unrestricted income (2012/13: £147,750) and £48,792 was restricted income (2012/13: £18,000).

We continued to benefit from support from the generosity of community fundraisers and individuals and the continued backing from companies and trusts & foundations. Unrestricted income from these sources was £50,490 (slightly down from £57,626 in 2012/13). In addition, we received a donation of £45,458 (2012/13: £90,124) from Bliss (our parent charity) to support our work in Scotland. The decreased level of support reflects the fact that the accumulated deficit on unrestricted reserves has almost been eliminated (deficit of £820 at end of 2013/14) and therefore a lower of funding from Bliss is required.

We continued to benefit from the support of the Scottish Government which increased its annual grant to £38,125 from £18,000 in 2012/13. In addition we received a restricted grant of £10,667 from the Royal Bank of Scotland Community Fund towards the cost of updating and reprinting our Infant Resuscitation DVD for distribution in Scotland.

Total expenditure was £117,255 (2012/13: £113,735). Of this total amount, 73 per cent (2012/13: 69 per cent) was directed towards our charitable activities with the balance of 27% per cent (2011/12: 31 per cent) spent on generating funds (essentially fundraising) and governance costs.

As a result, Bliss Scotland made a surplus of £27,485 for the year (£52,015 in 2012/13).

Reserves policy

As stated above, the deficit on unrestricted reserves has now been almost eliminated (£820 deficit at the end of 2013/14 due to increased financial support from Bliss over the past 3 years). As it is unlikely that Bliss Scotland will be self-financing in the short to medium term it will continue to rely on donations from Bliss to support its activities in Scotland, albeit at a lower level than in recent years.

Supporters and Partners

We would like to thank all the supporters and partners who have made the work of Bliss Scotland possible over the last 12 months. In particular we would like to thank:

The Scottish Government
Hugh Fraser Foundation
Souter Charitable Trust
The Russell Trust
The Columba Charitable Trust
The Hospital Saturday Fund
The Ronald Miller Foundation
The Martin Connell Charitable Trust

Bliss Scotland (Charity) Limited

Statement Of Trustees' Responsibilities

The Trustees are responsible for preparing the Annual Report and the Financial Statements in accordance with applicable law and regulations.

Company and Charity law require the Trustees to prepare financial statements for each financial year. Under that law the Trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The Financial Statements are required by law to give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period.

In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent; and prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable 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 financial statements comply with the Companies Act 1985. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

So far as each of the Trustees is aware at the time the report is approved:

- There is no relevant information of which the charitable company's Independent Examiners are unaware; and
- The Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the Independent Examiners are aware of that information.

On behalf of the board of Trustees.

Keith Soper
Chair of Trustees

Dated:

Bliss Scotland (Charity) Limited

Independent Examiner's Report

To The Trustees Of Bliss Scotland (Charity) Limited

I report on the accounts of the charity for the year ended 31 March 2014, which are set out on pages 9 to 15.

Respective responsibilities of trustees and examiner

The charity's Trustees (who are also the Directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity's Trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

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

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations

- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

S P Mehta (ACA/ICAEW)

H W Fisher & Company

Acre House
11-15 William Road
London
NW1 3ER

Dated:

Bliss Scotland (Charity) Limited

Statement Of Financial Activities Including Income And Expenditure Account

For The Year Ended 31 March 2014

	Notes	Unrestricted funds £	Restricted funds £	Total 2014 £	Total 2013 £
<u>Incoming resources from generated funds</u>					
Voluntary income	2	68,598	-	68,598	121,253
Income from trading		27,350	10,667	38,017	26,497
		95,948	10,667	106,615	147,750
Incoming resources from charitable activities	3	-	38,125	38,125	18,000
Total incoming resources		95,948	48,792	144,740	165,750
<u>Resources expended</u>					
Costs of generating funds					
Voluntary income	4	19,361	-	19,361	6,798
Net incoming resources available		76,587	48,792	125,379	158,952
Charitable activities					
Supporting families to care for their baby	4	36,916	29,368	66,284	72,943
Developing innovations in perinatal care	4	10,157	-	10,157	11,003
Campaigning for improved perinatal services	4	9,733	-	9,733	18,097
Total charitable expenditure		56,806	29,368	86,174	102,043
Governance costs	7	11,720	-	11,720	4,894
Total resources expended		87,887	29,368	117,255	113,735
Net income for the year/ Net movement in funds		8,061	19,424	27,485	52,015
Fund balances at 1 April 2013		(8,881)	-	(8,881)	(60,896)
Fund balances at 31 March 2014		(820)	19,424	18,604	(8,881)

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

Bliss Scotland (Charity) Limited**Balance Sheet****As at 31 March 2014**

	Notes	2014 £	£	2013 £	£
Current assets					
Debtors	10	18,458		8,918	
Cash at bank and in hand		4,580		13,330	
		<u>23,038</u>		<u>22,248</u>	
Creditors: amounts falling due within one year	11	<u>(4,434)</u>		<u>(31,129)</u>	
Total assets less current liabilities			<u>18,604</u>		<u>(8,881)</u>
Income funds					
Restricted funds	12		19,424		-
Unrestricted funds			<u>(820)</u>		<u>(8,881)</u>
			<u>18,604</u>		<u>(8,881)</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2014. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts.

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

The accounts were approved by the Board on

.....

K Soper

Trustee

Bliss Scotland (Charity) Limited

Notes to the Accounts

For The Year Ended 31 March 2014

1 Accounting policies

1.1 Basis of preparation

The financial statements have been prepared under the historical cost convention and on the going concern basis, the validity of which is dependent upon support from the parent Bliss - the national charity for the newborn. They are prepared in accordance with applicable accounting standards and the Statement of Recommended Practice 'Accounting and Reporting by Charities' issued in March 2005, as amended 2008, regulation 8 of the Charities Accounts (Scotland) Regulations 2006 and the Companies Act 2006.

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

1.2 Incoming resources

Legacy income is included in the year in which it is receivable, which is when the charity becomes entitled to the resource.

Grants receivable in respect of expenditure charged to the statement of financial activities during the year have been included in the statement of financial activities. Grants made towards the cost of acquiring assets or making improvements to leasehold property have been taken to the statement of financial activities over the useful life of the asset concerned.

1.3 Expenditure

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate cost for allocation to activities. Support costs are those costs incurred directly in support of expenditure of the objects of the company and include project management. They have been allocated to projects on the basis of salary costs incurred. Governance costs are those costs incurred in connection with compliance with constitutional and statutory requirements.

1.4 Fund accounting

General funds are Unrestricted funds, which are available for use at the discretion of the Directors in furtherance of the general objectives of the charity. Designated funds comprise Unrestricted funds, which are available for use at the discretion of the Directors in furtherance of the general objectives of the charity. The purpose and use of Restricted funds are imposed by donors or by the specific terms of charity appeals.

1.5 Tax

The company is a registered charity and is not subject to corporation tax on its current activities.

2 Voluntary income

	2014 £	2013 £
Donations and gifts	4,470	10,529
Donation from Bliss	45,458	90,124
Trust funding	18,670	20,600
	<hr/> 68,598	<hr/> 121,253
	<hr/> <hr/>	<hr/> <hr/>

During the year a gift in kind was received from Bliss - The National Charity for the Newborn of £45,458 (2013: £90,124) for staff costs and the provision of administrative services.

Bliss Scotland (Charity) Limited

Notes to the Accounts (CONTINUED)

For The Year Ended 31 March 2014

3 Incoming resources from charitable activities

	2014 £	2013 £
Supporting families to care for their baby	38,125	18,000

4 Total resources expended

	Staff costs £	Other costs £	Total 2014 £	Total 2013 £
Costs of generating funds				
Voluntary income	-	19,361	19,361	6,798
Charitable activities				
<u>Supporting families to care for their baby</u>				
Activities undertaken directly	23,068	9,110	32,178	20,763
Support costs	-	34,106	34,106	52,180
Total	23,068	43,216	66,284	72,943
<u>Developing innovations in perinatal care</u>				
Support costs	-	10,157	10,157	11,003
<u>Campaigning for improved perinatal services</u>				
Support costs	-	9,733	9,733	18,097
	23,068	63,106	86,174	102,043
Governance costs	-	11,720	11,720	4,894
	23,068	94,187	117,255	113,735

5 Costs of generating funds - voluntary income

	2014 £	2013 £
Other costs comprise:		
Support costs	19,361	6,798
	19,361	6,798

Bliss Scotland (Charity) Limited

Notes to the Accounts (CONTINUED)

For The Year Ended 31 March 2014

6 Support costs

	Supporting families to care for their baby £	Developing innovations in perinatal care £	Campaigning for improved perinatal services £	Total 2014 £	Total 2013 £
Other costs	34,106	10,157	9,733	53,996	81,280
	34,106	10,157	9,733	53,996	81,280

Support costs consists of management fees charged by Bliss in respect of staff assistance, premises costs and other costs.

7 Governance costs

	2014 £	2013 £
Other governance costs comprise:		
Independent examination fee	-	1,350
Support costs	11,720	3,544
	11,720	4,894

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year.

9 Employees

Number of employees

The average monthly number of employees during the year was:

	2014 Number	2013 Number
	1	1
	1	1
Employment costs	2014 £	2013 £
Wages and salaries	21,437	15,734
Social security costs	1,631	1,168
	23,068	16,902

Bliss Scotland (Charity) Limited

Notes to the Accounts (CONTINUED)

For The Year Ended 31 March 2014

10 Debtors	2014	2013
	£	£
Trade debtors	6,618	5,170
Amounts owed by group undertakings	5,122	-
Amounts owed by connected undertakings	-	1,933
Prepayments and accrued income	6,718	1,815
	<u>18,458</u>	<u>8,918</u>

11 Creditors: amounts falling due within one year	2014	2013
	£	£
Trade creditors	18	337
Amounts owed to group undertakings	2,864	29,042
Accruals	1,552	1,750
	<u>4,434</u>	<u>31,129</u>

12 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 2013	Movement in funds Incoming resources	Resources expended	Balance at 31 March 2014
	£	£	£	£
Information and support services	-	38,125	(29,368)	8,757
Infant resuscitation DVD	-	10,667	-	10,667
	<u>-</u>	<u>48,792</u>	<u>(29,368)</u>	<u>19,424</u>

The Scottish government has agreed three years funding for information and support services for Bliss families in Scotland. The grant covers cost of staffing and associated travel costs.

Royal Bank of Scotland Community has funded the reprint and distribution in Scotland of the 'Basic life support for babies - a guide for parents' DVD.

Bliss Scotland (Charity) Limited

Notes to the Accounts (CONTINUED)

For The Year Ended 31 March 2014

13 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fund balances at 31 March 2014 are represented by:			
Current assets	3,614	19,424	23,038
Creditors: amounts falling due within one year	(4,434)	-	(4,434)
	<u>(820)</u>	<u>19,424</u>	<u>18,604</u>

14 Related parties

The charity has taken advantage of the exemption available in FRS 8 "Related party disclosures" whereby it has not disclosed transactions with the ultimate parent company or any wholly owned subsidiary undertaking of the group.