

Charity Registration No. SC040878 (Scotland)

Company Registration No. SC365557 (Scotland)

**Bliss Scotland (Charity) Limited**  
**(A Company Limited by Guarantee and having no Share Capital)**  
**Trustees' Report and Accounts**  
**For the Year Ended 31 March 2018**

**Bliss Scotland (Charity) Limited**  
**(A Company Limited by Guarantee)**

**Legal and Administrative Information**

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Company Number	SC365557 (Scotland)
Charity Number	SC040878 (Scotland)
Legal Status	The organisation is a charitable company limited by guarantee and as such is governed by its Memorandum and Articles of Association.
Board of Trustees	Sarah Mullen (Chair) Philippa Sanderson Elizabeth Gray Martyn Boyd
Chief Executive	Caroline Lee-Davey
Company Secretary	Leslie Dittrich
Registered Office	13 Queen's Road Aberdeen AB15 4YL
Independent Examiner	Sayer Vincent LLP Invicta House 108-114 Golden Lane London EC1Y 0TL
Bankers	Lloyds Bank PLC 3 St George's Road London SW19 4DR
Solicitors	K&L Gates LLP 110 Cannon Street London EC4N 6AR

**Bliss Scotland (Charity) Limited**  
**(A Company Limited by Guarantee)**

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**Trustees' Report for the Year Ended 31 March 2018**

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The Directors of the Charity (who are the Trustees of the Charity for charity law purposes) present their report and the financial statements for the year ended 31 March 2018. The Trustees confirm that the annual report and financial statements comply with current statutory requirements, applicable by law and the requirements of *Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)*, issued in January 2015.

**Structure, governance and management**

Bliss Scotland is part of the Bliss group of charities.

*Governing document*

Bliss Scotland (Charity) Limited is a company limited by guarantee, incorporated on 15 September 2009 and governed by its Memorandum and Articles of Association, last updated on 28 February 2011. It is also registered as a charity with the Office of the Scottish Charity Regulator.

Members of the charity are limited to the serving members of the Board of Trustees at any given time, who are limited to a guarantee of £1 each in the event of the charity being wound up.

*Appointment of Trustees*

A voluntary Board of Trustees is responsible for the overall governance and direction of the Bliss group of charities. The Chair of the Board of Trustees is elected by members of the Board. When Trustee vacancies arise on the Board these are openly advertised, and the appointment of new Trustees is made following an application process including interview by members of the Nominations Committee, and approved by the whole Board. When considering appointments, the Board will make reference to the skills held by existing members and will look to fill any skills gaps identified.

A specific Bliss Scotland Trustee Board is appointed from within this group. All Trustees of Bliss Scotland are therefore also Trustees of the charity Bliss.

*Trustee induction and training*

New Trustees, on appointment to the Board of the Bliss group of charities, have a comprehensive induction coordinated by senior staff and fellow Trustees; this includes time spent with staff to find out about the work of the Charity, a visit to a neonatal unit, and ongoing mentoring by an experienced Trustee. All Trustees also have an annual review conducted by the Chair, and receive ongoing training as required, as well as regular opportunities to engage with the Charity's beneficiaries, stakeholders and supporters.

*Organisation*

The voluntary Board of Trustees is responsible for the overall governance and direction of the charity. The Senior Management Team (SMT) meets regularly and reports to the Board through the Chief Executive.

The Trustee Board for the Bliss group of charities currently has 13 Trustees, including a Chair, Vice-Chair and Treasurer. The Trustee Board for Bliss Scotland currently has four Trustees, including a Chair and Treasurer.

All Trustees are on fixed terms of office of four years and can serve up to two terms.

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*Related parties and co-operation with other organisations*

None of the Trustees has any beneficial interest in the company beyond their individual liability of £1. There are no Trustees' interests to be disclosed.

Bliss Scotland is part of the Bliss group of charities.

*Risk management*

The Trustees review the major risks facing the Charity on a regular basis, monitoring reserves and reviewing 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 ones. The systems of control include:

- Regular monitoring of activity against our three-year strategy
- An annual operational plan and budget approved by Trustees
- Monthly and quarterly reviews of financial results, for both income and expenditure, against budgets; as well as quarterly reviews of activity against plans
- Review of a 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 sustainability and growth
- Ensuring Bliss Scotland volunteers are fully trained and supported
- Ensuring Bliss Scotland services continue to align closely with NHS Scotland services and structures.

These risks were taken into account when developing operational plans, and were monitored on a quarterly basis by SMT and the Bliss Scotland Coordinator.

**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 work through a formal process of measurement and evaluation led by SMT and the Bliss Scotland Coordinator. Detailed project evaluations are undertaken and reviewed by Trustees at meetings of the Risk and Evaluation Committee (a sub-Committee of the Board). Wider work is under way to explore, measure and articulate the longer-term impact of Bliss Scotland's activities.

The impact of Bliss Scotland's work demonstrates the clear and positive benefit that we have on the 5,800

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babies born each year in Scotland needing neonatal care, their families and the healthcare professionals who care for them. This is particularly demonstrated through: the provision of free information and support to families of babies in neonatal care, which enables and empowers them to play a full role in their baby's hands-on care, which has proven health and developmental benefits for babies; the provision of support for neonatal professionals to improve family centred care on neonatal units; highlighting the challenges for neonatal care and solutions to address these through our policy and campaigning work; and supporting public and patient involvement in research to maximise its patient benefit.

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**About Bliss Scotland**

Bliss Scotland is the leading national charity for babies born premature or sick.

Our vision:

That every baby born premature or sick in Scotland has the best chance of survival and quality of life.

Our mission:

Bliss Scotland champions the right for every baby born premature or sick to receive the best care. We achieve this by empowering families, influencing policy and practice, and enabling life-changing research.

Our values:

*Trusted*

We are entrusted to give voice to all babies born premature or sick. We believe that trust is earned and our actions must always be based on what is best for babies.

*Supportive*

We believe that developing supportive relationships is at the heart of what we do, and only by supporting others are we able to achieve our goals.

*Ambitious*

We always go the extra mile to deliver excellence and seek improvement in all we do.

Underpinning all of our work are our amazing supporters, and we are continually grateful for the generosity and enthusiasm of individuals who take part in events, fundraise in their communities, make regular donations, and remember us in their wills. It is thanks to these incredible people that we are able to make a difference to the lives of premature and sick babies and their families.

**Our strategy**

This year is the second in our current three year strategy, which covers the period from 2016 to 2019. Over this period, our ambition is simple: for every single baby born needing neonatal care, and every single one of their families, to be able to benefit from our work.

All of our programmes of work are focused on improving outcomes for babies, however long they live and however long their stay in neonatal care. In order to maximise our impact and to reach every baby born premature or sick, throughout this strategy period we are focusing particularly on delivering our core services consistently across Scotland, as well as prioritising campaign and research activity that can tangibly improve the lives of babies born premature or sick.

Our four strategic objectives for the period 2016-2019 are:

- We will support parents of babies born premature or sick to be as involved as possible in care and decision-making for their babies
- We will support neonatal professionals to deliver high quality baby-centred care and to involve parents actively in their babies' care
- We will place premature and sick babies' voices at the heart of decision-making to ensure that their best interests are always put first
- We will support research that can tangibly improve outcomes for babies born premature or sick.

### **Review of 2017/18 activities**

**1. We will support parents of babies born premature or sick to be as involved as possible in care and decision-making for their babies**

- We will reach parents with the right information as early as possible in their baby's neonatal journey
- We will offer parents access to emotional support.

This year we have done significant work to recruit and train more volunteers to offer support to parents in neonatal units across Scotland, with a dedicated Bliss Scotland Volunteer Support Officer now in place to support the Bliss Champions delivering face-to-face emotional support to parents. We currently have volunteers in 9 out of 15 of Scotland's neonatal units, and following our first volunteer training course in Dundee this year, we also have 10 new volunteers trained who will be ready to support parents in a further 3 units from early in 2018/19, including in the north of Scotland for the first time. Over the year our volunteers supported more than 1,000 parents on neonatal units.

*"[The Bliss volunteer] was a lifeline and we can't thank her enough for the support she gave."*

*"I just wanted to say thanks and keep up the good work. We just got our daughter (34+1) home and found the leaflets and information board very helpful. She was our first preemie, but our third baby in the unit. Our sons were there 6 and 7 years ago and what a difference we noticed having the presence of the Bliss volunteers in the unit now...I think I'd have coped better [when our sons were in neonatal care] both in the unit and longer term outside the unit if Bliss had been present in the unit then."*

We continued to build our relationships with neonatal units across the country during the course of this year, thereby increasing Bliss Scotland's reach to promote the provision of Bliss' NHS Information Standard-accredited information for parents of babies in neonatal care.

We also secured very strong media coverage throughout the year, with a combined total circulation of over 33 million. Our media and social media profile and reach was strengthened by a number of significant media stories, including:

- Our Bliss Scotland *Families kept apart* campaign, and subsequent announcement of the Scottish Government's Neonatal Expenses Fund
- Coverage of our Bliss Scotland Ambassador, Lady Sarra Hoy, who continues to be passionate about supporting and promoting Bliss Scotland's work
- Local and regional coverage of one of our Bliss Scotland volunteers and campaigners, Coady Dorman, who during the year won the West Lothian Courier and the Centre Local Hero Award, in addition to her extensive campaigning, fundraising and volunteering activity.

### Plans for 2018/19

- We will increase the delivery of face-to-face emotional support to parents, with an aim to have trained Bliss Scotland volunteers in every neonatal unit in Scotland by the end of the year
- We will continue to raise awareness of Bliss' suite of information to support parents in care and decision-making for their baby.



**2. We will support neonatal professionals to deliver high quality baby-centred care and to involve parents actively in their babies' care**

- We will maintain and strengthen relationships across all 15 neonatal units and three neonatal networks in Scotland
- We will support unit and network-level initiatives to improve and increase the provision of baby-centred care.

This year, in addition to continuing our work to engage neonatal health professionals through the Bliss Scotland Steering Group, we have done significant work to drive awareness of and engagement with the Bliss Baby Charter across Scottish neonatal units.

This has included delivering a well-attended Baby Charter workshop - including attendees from the neonatal managed clinical networks (MCNs) and the Scottish Government - and all three Greater Glasgow & Clyde units subsequently signing up to pilot the Charter in Scotland. At the end of the year we were then delighted to secure funding from the Scottish Government and the Barcapel Foundation for further rollout of the Baby Charter across Scotland in 2018/19.

Plans for 2018/19

- We will engage more units with the Bliss Baby Charter, aiming to have half of units registered for the Charter and undertaking their first audit by the end of the year.

**3. We will place premature and sick babies' voices at the heart of decision-making to ensure that their best interests are always put first**

- We will focus our campaigns on ensuring that neonatal units and networks are resourced, staffed and supported effectively
- We will speak up on behalf of babies, and support parents to do the same.

We have done extensive policy and campaigning work in Scotland this year, building on the Bliss Scotland Baby Report published in early 2017: this has included strong and sustained contribution to and influence of the Scottish Government's Maternity and Neonatal Implementation Programme, through both the main Implementation Board and the Perinatal Sub-Group. The influence of the Baby Report and our input to the Maternity and Neonatal Review and its subsequent Implementation Programme was recognised in parliament by the-then Cabinet Secretary for Health and Sport Shona Robinson in response to a question in November 2017, in which she said:

*"The Scottish Government welcomed the publication of the report by Bliss Scotland in January this year. Bliss played a vital part in our national maternity and neonatal review and are represented on the 'Best Start' Implementation Programme Board."*

We have also done significant campaigning work to improve support for families of babies in neonatal care. In November 2017 Bliss Scotland launched the *Family kept apart* facilities campaign, a week-long online, print media and e-action campaign which included case studies and infographics detailing the extra costs that parents face as a result of a neonatal stay, and how these can be a barrier to parents being with their baby on the unit. Over half of MSPs (71 in total) were contacted by 43 e-campaigners as part of this

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campaign, and Mark Griffin MSP played a particularly important role in sharing his personal experience of neonatal care in both the media and in parliament.

This campaign significantly contributed to the subsequent Scottish Government announcement on 22 December 2017 that they would be launching a £1.5 million Neonatal Expenses Fund - to be distributed to Health Boards across Scotland to support parents of babies in neonatal care with travel and food expenses - which went live on 1 April 2018. Having been instrumental in calling for the fund, Bliss Scotland also advised on its eligibility criteria, ensuring that it was accessible to all parents with a baby in neonatal care in Scotland, and our contribution to its development was acknowledged by the then Cabinet Secretary for Health and Sport Shona Robinson when she announced the scheme in parliament on 14 March 2018:

*"We are pleased to announce that the neonatal expenses fund will go live on 1 April, and will be available to families of all babies in neonatal care. We have worked with NHS boards and the neonatal charity Bliss to develop a clear and simple scheme that is universally accessible, and we have written to all boards this week to outline the details."*

Plans for 2018/19

- We will build on the sustained momentum generated through the ongoing implementation of the Scottish Government's Maternity and Neonatal Review, including the launch of the Neonatal Expenses Fund, and will continue to focus our policy and influencing work on holding the Scottish Government to account for the successful implementation of the Maternity and Neonatal Five-Year Forward Plan, ensuring that the interests of babies and families are at the heart of how the plan is taken forward.

**4. We will support research that can tangibly improve outcomes for babies born premature or sick**

- We will recruit and support parents to be actively involved in neonatal research projects

This year we continued our involvement in and support of the Scottish Improving Science Collaboration Centre (SISCC) Maternal and Child Health Advisory Group, including support for a research study about breastfeeding and parent-baby attachment in neonatal units. We have also supported a new research project at the University of Dundee on cue-based vs scheduled feeding (CUBS).

Plans for 2018/19

- We will continue our work to support the SISCC Maternal and Child Health programme and the CUBS project, alongside wider initiatives to improve parental engagement in research.

**Plans for the future**

In 2018/19 we will continue to build and develop our work across Scotland to secure the best possible outcomes for babies born premature or sick. In addition to the significant opportunities presented for Bliss Scotland to increase our impact through both the influencing of the Scottish Government Maternity and Neonatal Implementation Plan and the rollout of the Bliss Baby Charter, we will continue to work on the ground both to increase the number of parents we support directly through our volunteers, and also to raise awareness of our information and digital support more widely.

2018/19 is the last year of our current three-year strategy, and we will therefore be undertaking some consultation work during the year to develop a new three-year strategy for the period 2019-2022.

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**Trustees' Report for the Year Ended 31 March 2018**

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**Thanks and acknowledgements**

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  
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  
SISCC  
Tamba

In addition, we would like to thank the many hundreds of families, doctors, nurses and other individuals who have supported our work. Our investment in a more distinct voice for Bliss Scotland and our commitment to local fundraising support has led to a huge increase in individuals, schools, community groups and companies supporting our work. We would not be able to expand our local services in Scotland without these fantastic supporters, and we look forward to developing relationships further over the coming years to help us reach every baby born premature or sick in Scotland.

**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:

Bathgate Early Years Centre  
Bidfood  
Halliburton  
Hillhouse Parish Church  
Meldrum Primary School  
Mhor Sweets Ltd  
National Museums Scotland  
Plexus  
RSM Aberdeen  
Scottish Government  
Teleperformance Kilmarnock  
The Barcapel Foundation  
The Hugh Fraser Foundation  
The Kiltwalk  
The Robertson Trust  
The Souter Charitable Trust

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**Financial Review**

Total income decreased slightly to £99,137 (2017: £111,551) and expenditure decreased in parallel to £101,593 (2017: £123,660) producing a small deficit of £2,456 (2017: deficit of £12,109). Bliss Scotland now has unrestricted reserves of £951 (2017: £107), and no restricted reserves (2017: £3,300).

In line with expectations, this year's income included a small donation from Bliss of £21,000 (2017: £72,550) to balance Bliss Scotland's financial affairs. Going forward, Bliss Scotland aims to achieve a position of financial independence from Bliss through further increasing our dedicated fundraising in Scotland.

This will be supported in 2018/19 by committed funds from both the Scottish Government and the Barcapel Foundation (totalling £38k) to support the development of the Bliss Baby Charter in Scotland. This is testament to the development work that has been undertaken this year to support the Scottish Government's *Best Start* programme, and will significantly underpin our ongoing work to support neonatal units in Scotland to improve their delivery of family-centred care over the next year.

*Reserves policy and going concern*

Reserves are needed to ensure that there remains enough liquidity to pay staff and suppliers during times where cash flow fluctuates, to cover the value of our illiquid assets, as a set-aside to mitigate the financial risks, such as unforeseen interruptions to operations, as a set-aside to cover possible shortfalls in budgeted income, and to ensure that we can meet our planned spending commitments during the year ahead. The Trustees consider that the unrestricted reserve of £951 is a satisfactory level, given the assurance that the parent charity, Bliss, will continue to support Bliss Scotland (Charity) Limited financially and will not recall the inter-company balance in the foreseeable future.

The Trustees are pursuing a balanced financial position for the year ahead with income expected to match expenditure.

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**Statement of Trustees' responsibilities**

The Trustees (who are also directors of Bliss Scotland (Charity) Limited for the purposes of company law) are responsible for preparing the Annual Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company and Charity law require the Trustees to prepare financial statements for each financial year which 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;
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;
- and prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping adequate 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 2006. 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.

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

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 March 2018 was 4 (2017:4). The Trustees are members of the charity but this entitles them only to voting rights. The Trustees have no beneficial interest in the charity.

On behalf of the Board of Trustees.



**Sarah Mullen**  
**Chair of Trustees**

Dated: **21 December 2018**

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**Independent Examiner's Report  
To the Trustees of Bliss Scotland (Charity) Limited**

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I report to the trustees on my examination of the accounts of Bliss Scotland (Charity) Limited for the year ended 31 March 2018.

This report is made solely to the trustees as a body, in accordance with the Charities Act 2011. My examination has been undertaken so that I might state to the trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the trustees as a body, for my examination, for this report, or for the opinions I have formed.

**Responsibilities and basis of report**

As the trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 (the '2005 Act'), the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006 ('the 2006 Act'). You are satisfied that your charity is not required by charity law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Company's accounts as carried out under section 44 (1)(c) of the 2005 Act and section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner's statement**

Since the Company is required by company law to prepare its accounts on an accruals basis and is also registered in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I can confirm that I am qualified to undertake the examination because I am a registered member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 Accounting records were not kept as required by section 386 of the 2006 Act and Regulation 4 of the 2006 Accounts Regulations; or
- 2 The accounts do not accord with those records with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006; or
- 3 The accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
- 4 The accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed: 

Name: Judith Miller

Relevant professional qualification or membership of professional bodies (if any): FCA

Address: Sayer Vincent LLP, Invicta House, 108-114 Golden Lane, London, EC1Y 0TL

Date: 21 December 2018

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**Statement of Financial Activities, including Income and Expenditure Account**  
**For the year ended 31 March 2018**

	Notes	Unrestricted funds £	Restricted Funds £	Total 2018 £	Total 2017 £
<b>Income</b>					
Donations	2	30,016	-	30,016	87,377
Charitable activities:					
Supporting parents of babies born premature or sick	3	-	33,000	33,000	14,000
Supporting neonatal professionals to deliver baby-centred care		-	-	-	-
Placing premature and sick babies' voices at the heart of decision making		-	-	-	-
Supporting research to improve outcomes for babies born premature or sick		-	-	-	-
Other trading activities	4	36,121	-	36,121	10,174
<b>Total income</b>		<b>66,137</b>	<b>33,000</b>	<b>99,137</b>	<b>111,551</b>
<b>Expenditure</b>					
Costs of raising funds	5	3,497	-	3,497	9,680
Charitable activities:					
Supporting parents of babies born premature or sick	6	719	36,300	37,019	42,091
Supporting neonatal professionals to deliver baby-centred care		36,601	-	36,601	29,958
Placing premature and sick babies' voices at the heart of decision making		24,476	-	24,476	41,931
<b>Total expenditure</b>		<b>65,293</b>	<b>36,300</b>	<b>101,593</b>	<b>123,660</b>
<b>Net income (expenditure) before transfers</b>		<b>844</b>	<b>(3,300)</b>	<b>(2,456)</b>	<b>(12,109)</b>
Transfers between funds		-	-	-	-
<b>Net movement in funds</b>		<b>844</b>	<b>(3,300)</b>	<b>(2,456)</b>	<b>(12,109)</b>
Fund balances brought forward		107	3,300	3,407	15,516
<b>Fund balances carried forward</b>	<b>14</b>	<b>951</b>	<b>-</b>	<b>951</b>	<b>3,407</b>

The statement of financial activities includes all gains and losses recognised during the year. All income and expenditure derive from continuing activities.

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**Balance Sheet  
As at 31 March 2018**

Company No. SC365557

	Notes	2018 £	2017 £
<b>Current Assets</b>			
Debtors	11	14,000	14,000
Cash at bank and in hand		<u>27,565</u>	<u>39,810</u>
		41,565	53,810
<b>Creditors; amounts falling due within one year</b>	12	<u>(40,614)</u>	<u>(50,403)</u>
<b>Total assets less current liabilities</b>		<u>951</u>	<u>3,407</u>
<b>Funds</b>			
Restricted funds	13	-	3,300
Unrestricted funds		<u>951</u>	<u>107</u>
<b>Total funds</b>		<u>951</u>	<u>3,407</u>


For the year ending 31 March 2018 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The Trustees acknowledge the following responsibilities:

- 1) The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.
- 2) The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The accounts were approved by the Board of Trustees on:

  
**SARAH MULLEN**  
 Trustee  
 Date: 21/12/18



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**Statement of Cash Flows**  
**For the year ended 31 March 2018**

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	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
<b>Cash generated from / (used in) operating activities</b>	<b>(12,245)</b>	<b>(45,023)</b>
<b>Increase / (decrease) in cash and cash equivalents during the year</b>	<b>(12,245)</b>	<b>-</b>
Cash and cash equivalents at the beginning of the year	<b>39,810</b>	<b>84,833</b>
<b>Cash and cash equivalents at the end of the year</b>	<b>27,565</b>	<b>39,810</b>
 <b>Reconciliation of the net movement in funds to the net cash flow from operating activities</b>		
Net movement in funds	<b>(2,456)</b>	<b>(12,109)</b>
Decrease (increase) in debtors	<b>-</b>	<b>41,403</b>
Increase (decrease) in creditors	<b>(9,789)</b>	<b>(74,317)</b>
Net cash generated from (used in) operating activities	<b>(12,245)</b>	<b>(45,023)</b>

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**Notes to the Accounts**  
**For the year ended 31 March 2018**

**1 Accounting Policies**

The principal accounting policies adopted, judgements and key sources of estimation and uncertainty in the preparation of the financial statements are as follows:

**1.1 Statutory information**

Bliss Scotland (Charity) Limited is a charitable company limited by guarantee and is incorporated in Scotland. The registered office address is 13 Queen's Road, Aberdeen, AB15 4YL.

**1.2 Basis of preparation**

These accounts have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the Statement of Recommended Practice for charities applying FRS 102, the Charities Act 2011 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015. The charity is a Public Benefit Entity as defined by FRS 102.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £1.

**1.3 Preparation of the accounts on a going concern basis**

The trustees consider the charity to remain a going concern.

**1.4 Income**

Income is recognised when the charity has entitlement to the funds, when any performance conditions attached to the items of income have been met and where it is probable that income will be received and quantified with reasonable accuracy.

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. Income from government and other grants, whether 'capital' or 'revenue' grants, is recognised when the charity has entitlement to the funds. Where conditions to receiving the grant need to be met, income is recognised where it is probable that it will be received and measured with reasonable accuracy.

For legacies, entitlement is taken as the earlier of the date on which either the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executors that a distribution will be made, or when distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executors' intention to make a distribution. Where legacies have been notified to the charity or the charity is aware of the granting of probate and the criteria for income recognition have not been met, the legacy is treated as a contingent asset and disclosed if material.

**1.5 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

**1.6 Financial Instruments**

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

**Bliss Scotland (Charity) Limited**  
**(A Company Limited by Guarantee)**

**Notes to the Accounts (Continued)**  
**For the year ended 31 March 2018**

**1.7 Provisions**

Provisions are recognised when the charity has a legal or constructive present obligation as a result of a past event, it is probable that the charity will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation. The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the reporting end date, taking into account the risks and uncertainties surrounding the obligation.

Where the effect of the time value of money is material, the amount expected to be required to settle the obligation is recognised at present value. When a provision is measured at present value the unwinding of the discount is recognised as a finance cost in net income/(expenditure) in the period it arises.

**1.8 Fund accounting**

Unrestricted funds are available for the use at the discretion of the trustees in the furtherance of the general objectives of the charity.

Designated funds are unrestricted funds, which are reserved for a specific purpose and available for use at the discretion of the trustees in the furtherance of the general objectives of the charity.

The purpose and use of restricted funds are imposed by donors or by specific terms of charity appeals.

**1.9 Expenditure**

Expenditure is recognised once there is legal or constructive obligations to make payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified as either the costs of raising funds, charitable expenditure or other expenditure that does not fall into the first two categories.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

**1.10 Support and governance costs**

Support costs are costs that assist the work of the charity but do not directly undertake its activities. Governance costs are costs directly attributable to the running of the Board. Both these costs have been allocated between the cost of raising funds and charitable activities on the basis of the staff time spent on each activity.

**1.11 Operating leases**

Rentals under operating leases are charged to the Statement of Financial Activities as Incurred.

**1.12 Tax status**

The company is a registered charity and is not subject to corporation tax.

**1.13 Value Added Tax**

The charity is registered under a partial exemption scheme for VAT and as with many other charities, is unable to recover most of the VAT charged on its expenditure.

**1.14 Volunteers**

The assistance received from volunteers has not been financially recognised.

<b>2 Donations</b>	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
<b>Unrestricted</b>		
Legacies	<b>3,980</b>	-
Trust funding	-	13,420
Corporate funding	<b>2,632</b>	224
Payroll giving	<b>629</b>	505
Individual giving	<b>1,775</b>	678
Donation from Bliss	<b>21,000</b>	72,550
	<b>30,016</b>	87,977

<b>3 Income from charitable activities</b>	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
<b>Restricted</b>		
Supporting parents of babies born premature or sick	<b>33,000</b>	14,000

Income from charitable activities represents grants received from government and trusts to further Bliss' charitable objectives.

**Bliss Scotland (Charity) Limited**  
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**Notes to the Accounts (Continued)**  
**For the year ended 31 March 2018**

4 Other trading income	2018	2017
	£	£
<b>Unrestricted</b>		
Money raised through sporting and community activities	36,121	10,174
	<u>36,121</u>	<u>10,174</u>

5 Costs of raising funds	2018	2017
	£	£
<b>Unrestricted</b>		
Seeking donations, grants and legacies	3,408	8,210
Staging sporting and community activities	-	327
Support costs	89	1,143
	<u>3,497</u>	<u>9,680</u>

**6 Charitable Activities**

**Analysis of expenditure on charitable activities**

	Activities undertaken directly	Grant funding of activities	Support Costs	Total 2018	Total 2017
	£	£	£	£	£
Supporting parents of babies born premature or sick	35,672	-	1,347	37,019	42,091
Supporting neonatal professionals to deliver baby-centred care	35,284	-	1,317	36,601	29,958
Placing premature and sick babies' voices at the heart of decision making	23,542	-	934	24,476	41,931
Supporting research that can tangibly improve outcomes for babies born premature or sick	-	-	-	-	-
	<u>94,498</u>	<u>-</u>	<u>3,598</u>	<u>98,096</u>	<u>113,980</u>

**Analysis of expenditure on charitable activities by fund**

	Unrestricted 2018	Restricted 2018	Total 2018
	£	£	£
Supporting parents of babies born premature or sick	719	36,300	37,019
Supporting neonatal professionals to deliver baby-centred care	36,601	-	36,601
Placing premature and sick babies' voices at the heart of decision making	24,476	-	24,476
Supporting research that can tangibly improve outcomes for babies born premature or sick	-	-	-
	<u>61,796</u>	<u>36,300</u>	<u>98,096</u>

*Analysis of expenditure on charitable activities by fund 2017*

	Unrestricted 2017	Restricted 2017	Total 2017
	£	£	£
<i>Supporting parents of babies born premature or sick</i>	26,046	16,045	42,091
<i>Supporting neonatal professionals to deliver baby-centred care</i>	29,958	-	29,958
<i>Placing premature and sick babies' voices at the heart of decision making</i>	41,931	-	41,931
<i>Supporting research that can tangibly improve outcomes for babies born premature or sick</i>	-	-	-
	<u>97,935</u>	<u>16,045</u>	<u>113,980</u>

**Bliss Scotland (Charity) Limited**  
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**Notes to the Accounts (Continued)**  
**For the year ended 31 March 2018**

	Costs of raising funds £	Supporting families to care for their babies £	Supporting neonatal professionals to deliver baby-centred care £	Placing premature and sick babies' voices at the heart of decision making £	Total 2018 £
<b>7 Support costs</b>					
Consists of:					
Other support costs	52	787	770	546	2,155
Governance costs	37	560	547	388	1,532
	<u>89</u>	<u>1,347</u>	<u>1,317</u>	<u>934</u>	<u>3,687</u>
<i>Prior year</i>					
<i>Other support costs</i>	816	1,980	2,429	2,630	7,855
<i>Governance costs</i>	327	791	972	1,051	3,141
	<u>1,143</u>	<u>2,771</u>	<u>3,401</u>	<u>3,681</u>	<u>10,996</u>

Other support costs consists of management fees charged by Bliss in respect of salary and overhead costs applied to the activities of Bliss Scotland Limited. These costs have been apportioned on the following basis which are an estimate, based on staff time, of the amount attributable to each activity.

Cost of raising funds	2.4%
Supporting parents of babies born premature or sick	36.5%
Supporting neonatal professionals to deliver high quality baby-centred care	35.7%
Placing premature and sick babies' voices at the heart of decision making	25.3%
Supporting research that can tangibly improve outcomes for babies born	0.0%

	2018 £	2017 £
<b>8 Governance costs</b>		
Consists of:		
Independent examination fee	600	1,200
Other	932	1,941
	<u>1,532</u>	<u>3,141</u>

**9 Trustees**

None of the trustees (or any person connected to them) received any remuneration during the year

	2018	2017
<b>10 Employees</b>		
Number of employees (Full time equivalent)	<u>2</u>	<u>1</u>
3 individuals were employed directly by Bliss Scotland during the year (2017: 1)		
<b>Employment costs</b>		
Wages and salaries	50,892	27,816
Social Security costs	4,208	2,719
Pension contributions	2,442	1,628
	<u>57,542</u>	<u>32,163</u>

	2018 £	2017 £
<b>11 Debtors</b>		
Trade debtors	-	-
Prepayments and accrued income	14,000	14,000
	<u>14,000</u>	<u>14,000</u>

**Bliss Scotland (Charity) Limited**  
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**Notes to the Accounts (Continued)**  
**For the year ended 31 March 2018**

	2018	2017
	£	£
<b>12 Creditors: amounts falling due within one year</b>		
Trade creditors	382	-
Amounts owed to group undertakings	39,632	49,203
Accruals	600	1,200
	<u>40,614</u>	<u>50,403</u>

**13 Restricted funds**

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

Current year	Balance at 1 April 2017	Incoming Resources	Resources expended	Balance at 31 March 2018
Christina Mary Hendrie Trust	-	2,000	(2,000)	-
Martin Connell Charitable Trust	-	2,000	(2,000)	-
Souter Charitable Trust	-	5,000	(5,000)	-
The Mickel Fund	-	2,000	(2,000)	-
The Hugh Fraser Foundation	-	8,000	(8,000)	-
Robertson Trust	-	14,000	(14,000)	-
Infant Resuscitation DVD	1,100	-	(1,100)	-
Spifox Project	2,200	-	(2,200)	-
	<u>3,300</u>	<u>33,000</u>	<u>(36,300)</u>	<u>-</u>

**Christina Mary Hendrie Trust, Martin Connell Charitable Trust, Souter Charitable Trust and The Mickel Fund**

These grants are restricted as to both geographical area and to charitable purpose, including the support of 'Bliss Champions' - our network of volunteers at specific neonatal units.

**The Robertson Trust**

The Robertson Trust has funded £42,000 over three years-towards volunteer family support services in Scotland. A final installment of £14,000 was received during the year.

**Infant Resuscitation DVD**

The Royal Bank of Scotland Community Fund donated £10,667 for the reprint and distribution in Scotland of the 'Basic Life Support for Babies - A Guide for Parents' DVD. The remaining £1,100 was spent in 2017-18.

**Spifox Project**

The Scottish Property Industry Festival of Christmas (Spifox) donated £6,480 towards neonatal equipment in Scotland. The sum of £2,200 remaining as at 31 March 2017 was spent in 2017-18.

Prior year	Balance at 1 April 2016	Incoming Resources	Resources expended	Balance at 31 March 2017
The Robertson Trust	2,045	14,000	(16,045)	-
Infant Resuscitation DVD	1,100	-	-	1,100
Spifox Project	2,200	-	-	2,200
	<u>5,345</u>	<u>14,000</u>	<u>(16,045)</u>	<u>3,300</u>

**The Robertson Trust**

The Robertson Trust has funded £42,000 over three years from 2014-15 towards volunteer family support services in Scotland. A final installment of £14,000 was received during the year. The entire fund balance of £16,045 was spent.

**Infant Resuscitation DVD**

The Royal Bank of Scotland Community Fund has donated £10,667 for the reprint and distribution in Scotland of the 'Basic Life Support for Babies - A Guide for Parents' DVD. The remaining £1,100 was spent in 2017-18.

**Spifox Project**

The Scottish Property Industry Festival of Christmas (Spifox) donated £6,480 towards neonatal equipment in Scotland. The sum of £2,200 remaining as at 31 March 2017 was spent in 2017-18.

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**Notes to the Accounts (Continued)**  
**For the year ended 31 March 2018**

**14 Analysis of net assets between funds**

<b>Current year</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>
	<b>2018</b>	<b>2018</b>	<b>2018</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Current assets	<b>41,565</b>	-	<b>41,565</b>
Creditors: amounts falling due within one year	<b>(40,614)</b>	-	<b>(40,614)</b>
	<b>951</b>	-	<b>951</b>
<i>Prior year</i>	<i>Unrestricted</i>	<i>Restricted</i>	<i>Total</i>
	<i>2017</i>	<i>2017</i>	<i>2017</i>
	<i>£</i>	<i>£</i>	<i>£</i>
<i>Current assets</i>	<i>50,510</i>	<i>3,300</i>	<i>53,810</i>
<i>Creditors: amounts falling due within one year</i>	<i>(50,403)</i>	-	<i>(50,403)</i>
	<i>107</i>	<i>3,300</i>	<i>3,407</i>

**15 Related parties**

A management charge of £23,515 (2017: £10,995) was applied to Bliss Scotland (Charity) Ltd. from its parent company, Bliss for the allocation of support and governance costs.

The parent company Bliss, donated £21,000 (2017: £72,550) to Bliss Scotland (Charity) Limited in order to balance its financial affairs.

A total of £39,632 (2017: £49,203) was owed in group undertakings.

Of this, £17,495 (2017: £27,066) was owed to Bliss, and £22,137 (2017: £22,137) owed to Bliss Sales Ltd.

