

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 2019**

**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) Martyn Boyd Elizabeth Gray
Chief Executive	Caroline Lee-Davey Justin Irwin (Interim)
Company Secretary	Kay D’Cruz
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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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 2019. 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. It is the intention of the Bliss Scotland Trustee Board to advertise for independent Bliss Scotland Trustees during 2019-20.

#### *Trustee induction and training*

New Trustees have a comprehensive induction coordinated by senior staff and fellow Trustees; this includes, for example, time spent with staff to find out about the work of the Charity, a visit to a neonatal unit, or where appropriate buddying by an experienced Trustee. All Trustees are offered ongoing training as required, as well as regular opportunities to engage with the Charity's beneficiaries, stakeholders and supporters.

Each Trustee has an annual review conducted by the Chair. The Vice-Chair undertakes a regular review of the Chair, incorporating input from all Trustees and the Senior Management Team (SMT). Once every three years, there is an externally facilitated board evaluation.

#### *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 12 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. The Board met three times during the year.

#### *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 significant risks, with further improvements in risk management planned for 2019-20.

Key risks to the Charity include:

- The impact of staff turnover on delivery of activities and knowledge of our internal systems and processes
- The functioning of the senior management team during parental leave in 2019 for Caroline Lee-Davey, the permanent CEO (starting in June 2019), and of the Board of Trustees following the completion of Sarah Mullen's terms as a Trustee (in early 2020)
- The low level of cash and reserves and the lack of a financial surplus in recent years
- The lack of timely and adequate financial information or controls as the result of changes in key personnel and financial systems
- Ensuring Bliss Scotland services continue to align closely with NHS Scotland services and structures.

The systems of control and activities to minimise risk include:

- Periodic review of progress against the agreed strategy
- An annual operational plan approved by Trustees
- An annual budget approved by Trustees
- Monthly reviews of financial results, for both income and expenditure, against budgets
- Additional monitoring of cash-flow and other activity to reduce cash outlay as required
- Review of a risk register five times a year by the Risk and Evaluation sub-committee, at meetings of the full volunteer Board of Trustees, and by the Senior Management Team
- Delegated authorities to spend within defined limits
- Legal, HR and finance input from expert advisers
- Regular contact with key personnel from NHS Scotland and the Scottish Government, and meetings of the Bliss Scotland steering group.

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

#### **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.

Regular evaluation of Bliss Scotland's work demonstrates the clear and positive benefit that we have on thousands of babies, their families and the healthcare professionals who care for them. This is particularly 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 training for neonatal professionals and support for audit and improvement of practice in 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.

We aim to regularly evaluate the impact and effectiveness of our work through a process of measurement and evaluation led by SMT and managers, which are reviewed by Trustees at meetings of the Risk and Evaluation Committee, from time to time.

### **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 covers the third and final year in our current strategy period, from 2016 to 2019. Over this period, our ambition has been 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 focused 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 were:

- 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.

We have made real strides with our work in Scotland over the last three years, increasing delivery of our services to parents and health professionals alongside extensive policy and campaigning work to improve consistent provision of high quality care nationally. We have recruited and trained more volunteers to deliver emotional

support to parents with a baby on the neonatal unit; started to roll out the Bliss Baby Charter quality framework to improve family-centred care, with two-thirds of Scottish units already working towards this set of standards; published our flagship Baby Report in early 2017 setting out the improvements and changes needed to neonatal care across Scotland; and influenced the development and delivery of the Scottish Government's Best Start - A Five Year Forward Plan for Maternity and Neonatal Care, including campaigning for implementation of the national Neonatal Expenses Fund. As part of the Bliss group of charities working across the UK, we have also developed and disseminated new and updated information resources for parents with a baby in neonatal care.

### **Review of 2018-19 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.*

We have recruited additional Bliss Champions this year, bringing the total to 18 volunteers, covering 9 of the 15 neonatal units, with volunteers expected to be active in 11 units in the very near future. Over the year our volunteers supported more than 1,000 parents on neonatal units.

*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 neonatal units and networks in Scotland*
- *We will support unit and network-level initiatives to improve and increase the provision of baby-centred care.*

The Baby Charter continues to develop well in Scotland, with 10 (out of 15) units now registered, and many making good progress with their first audit. We have continued to engage neonatal health professionals through the Bliss Scotland Steering Group. We also held our first joint Transforming Loss conference (with RCM and Sands) specifically for Scotland in Edinburgh.

Bliss Scotland has been an active member of the National Discharge Planning Group, which is developing standardised principles for discharging babies from neonatal units, as this has been identified as an area of significant service variation. Additionally, Bliss Scotland is a core group member of the recently established National Bereavement Care Pathway Scotland Group and has played an active role in establishing the scope of the project.

*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 continued our extensive policy and campaigning work in Scotland this year, building on the Bliss Scotland Baby Report published in 2017. We have continued to support the work of the Maternity & Neonatal Services Implementation Board and Perinatal Sub-Group, and the Scottish Government's evaluation of the implementation of the Neonatal Expenses Fund, which went live during 2018, and allows every parent of a baby receiving neonatal care in Scotland to have their food, drink and travel cost reimbursed. We have met with MSPs across different parties to discuss latest updates on Bliss Scotland's work and on the Best Start implementation programme. We have also worked successfully on our campaign to increase parental leave provision for parents with a baby in neonatal care, with a number of contributions to the Scottish Parliament debate on Paternity Leave and Tackling Inequality referencing Bliss Scotland and utilising information and statistics from a Bliss Scotland briefing.

*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*

We have continued to support two UK-Wide research projects led from Scotland: CASSAVA led by University of Edinburgh, looking into the safest way for women in preterm labour to give birth, and CuBS, led by researchers

at the University of Dundee, researching whether premature babies can be fed when they show hunger cues rather than at scheduled feeding times.

### **Plans for the future**

As part of strategy development for the 2019-2022 period we undertook extensive consultation and information-gathering across staff, trustees, external sources, and our beneficiaries, including a survey of over 4,700 Bliss UK stakeholders (predominantly parents) during summer 2018.

Our approach for the future is to focus even more keenly on the outcomes we are seeking to achieve for babies born premature or sick, our primary beneficiaries. In deciding to frame our new strategic objectives explicitly in relation to outcomes for babies, we are aiming to improve our ability to prioritise and focus on those activities which allow us to make the biggest difference for babies within the resources we have available.

We have also sought to strike a balance between the work that we are doing to improve outcomes for the babies born premature or sick and being cared for today; and the work to improve outcomes for babies in the future. We believe this is the right approach both to deliver tangible benefits and improvements to babies in neonatal care now, and to the quality of neonatal care over the longer-term.

We will need to ensure that Bliss is the right size and shape to reflect our ability to raise income in the future, given the uncertain political and economic climate, and that our activities are sustainable for the longer term. We will also continue to rebuild our reserves and restore our financial resilience.

Our three-year objectives and priority activities for the new strategy period are as follows:

#### *1. For more babies born premature or sick to survive*

While Scotland's overall infant mortality rate is now the lowest of all four UK nations, reducing this rate still further remains a core priority of Scottish Government policy and a focus across NHS Scotland. At Bliss Scotland, we will work in partnership with other charities and professional bodies to ensure that there is a sustained commitment to deliver on this – including through effective implementation of the Best Start - A Five Year Forward Plan for Maternity and Neonatal Care – and to ensure that the opportunity to learn from every case of neonatal death is taken.

We will:

- Work in partnership with other charities to ensure the Scottish Government remains focused on reducing the infant mortality rate
- Work alongside other charities and professional bodies to ensure that lessons are learned from every case of neonatal death and shared at a national level.

#### *2. For babies born premature or sick to have well-supported parents playing an active role in their decision-making and care*

Supporting parents to play a hands-on role in their babies' care has proven health and developmental benefits for babies and can also improve bonding and wellbeing for the whole family. But many parents tell us they find this very difficult in the neonatal environment. This can lead to feelings of helplessness and isolation. Across our services we aim to ensure that parents of babies in neonatal care are equipped and encouraged to play an active role in their care.

We will:

- Facilitate the provision of emotional support for parents through both our volunteer-delivered services and online peer communities.
- Share good practice in how to involve families in their babies' care with neonatal healthcare professionals through our Bliss Baby Charter programme and Bliss Excellence Network.
- Continue to focus on reducing the barriers that prevent many parents from being actively involved in their baby's care on the neonatal unit, including insufficient parent accommodation, facilities and support.
- Work with partner charities to promote the delivery of high quality bereavement care, and support for parents in making decisions at the end of their baby's life.



*3. For babies born premature or sick to be cared for in neonatal environments that best support their development:*

Developmental and family-centred approaches to care bring proven benefits to babies and families. By working hand-in hand with neonatal units and taking a leading role in training health professionals, we will support them to share good practice and learn from each other.

We will:

- Work with neonatal units to improve and increase the delivery of family-centred care, including hands-on parental involvement in care, through support with the Bliss Baby Charter.
- Share knowledge and understanding of family-centred care through the Bliss Excellence Network, our online learning portal and peer-to-peer forum for neonatal healthcare professionals.

*4. For babies born premature or sick to benefit from neonatal research that can lead to practical improvements in their care:*

Achieving the best outcomes for babies born premature or sick – now and in the future – is at the heart of everything we do. By funding and supporting research, we are investing in babies' futures through the continuous improvement of their care. Our focus is on research projects that involve parent perspectives to ensure that babies' needs are represented.

We will:

- Support UK-based neonatal research projects to ensure they include input from parents.
- Share research findings with neonatal health professionals through our Bliss Excellence Network to embed practical improvements in care.

*5. For babies born premature or sick to receive high-quality care within a neonatal health system which is appropriately funded, structured and staffed:*

Demand for neonatal services continues to grow as complex births become more common and survival of babies born at lower gestations improves. To ensure safe, high quality care, it is essential that additional resources are invested to build the neonatal workforce needed for the future. It is important that the workforce is sufficient in both numbers and skill mix to ensure babies have the best possible chance of survival and quality of life, and for ensuring parents are supported to be partners in their babies' care.

We will:

- Work with politicians and decision-makers to ensure that resourcing and staffing of neonatal care is in line with evidence about what is best for babies.
- Campaign for effective implementation of evidence-based neonatal quality standards.
- Work with politicians and decision-makers to raise the profile and importance of neonatal care.

We will work towards these objectives during the first year of the strategy, whilst monitoring our overall financial position, and ensuring that ongoing reviews of our effectiveness help us prioritise activities where we are best placed to achieve positive outcomes for babies.

### **Organisational development**

As we continue to develop and expand our services and reach in Scotland, over the next three years we will also be focusing on strengthening our governance and sustainability as a charity within the Bliss group of charities. This will involve:

- Reviewing our governance model and ensuring that our Trustee Board effectively represents our key stakeholders in Scotland, while maintaining strong links with our Bliss UK Trustee Board
- Continuing to develop our Scottish fundraising to ensure that through the generosity of our Scottish supporters, we're able to fully fund all of our activities in Scotland.

### 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	Royal College of Paediatrics and Child Health
NHS Scotland	Scottish Government
Royal College of Midwives	Sands
Royal College of Nursing	Scottish Neonatal Nurses Group
Royal College of Obstetricians and Gynaecologists	Tamba/Twins Trust

In addition, we would like to thank the many hundreds of families, doctors, nurses and other individuals who have supported our work. We would not be able to expand our 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:

Bellahouston Bequest Fund	Tay Charitable Trust
Burton Biscuits	The Appletree Trust
Chirnside Chasers Athletic Club	The Barcapel Foundation
Cruden Homes (East) Ltd	The Kiltwalk
Esure	The Martin Connell Charitable Trust
Lathallan School	The Orr Mackintosh Foundation
James T Howat Charitable Trust	The Ronald Miller Foundation
Sarra Hoy	W M Mann Foundation
Scottish Government	WM Sword Charitable Trust
Sky Jacqui Trust	

### Financial Review

Total income increased to £133,382 (2018: £99,137) and expenditure increased in parallel to £132,007 (2018: £101,563) producing a small surplus of £1,375 (2018: deficit of £2,456). Bliss Scotland now has unrestricted reserves of £2,326 (2018: £951), and no restricted reserves (2017: £0).

In line with expectations, this year's income did not need to include any donations from Bliss (2018: £21,000) to balance Bliss Scotland's financial affairs. Going forward, Bliss Scotland aims to continue this position of financial independence from Bliss through maintaining our dedicated fundraising in Scotland.

This balanced result in 2018/19 was supported by 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 work Bliss has carried out to support the Scottish Government's *Best Start* programme, and underpins our ongoing work to support neonatal units in Scotland to improve their delivery of family-centred care. The Scottish Government has further supported our work with a £15k grant to support the work of our Bliss Champions in Scotland, who help provide vital support and information to parents in 9 of the 15 neonatal units in Scotland.

### 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 are pursuing a balanced financial position for the year ahead with income expected to match expenditure, and with reserves of £2,326 considers Bliss Scotland a going concern. Additionally, the charity has assurance that the parent charity, Bliss, will continue to support Bliss Scotland (Charity) Limited if necessary.

### **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;
- 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 2019 was 4 (2018:4). 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: 18 December 2019

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

**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 2019.

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:** 18 December 2019

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

**Statement of Financial Activities, including Income and Expenditure Account**  
**For the year ended 31 March 2019**

	Notes	Unrestricted funds £	Restricted Funds £	Total 2019 £	Total 2018 £
<b>Income</b>					
Donations	2	7,782	-	7,782	30,016
Charitable activities:					
Supporting parents of babies born premature or sick	3	-	24,500	24,500	33,000
Supporting neonatal professionals to deliver baby-centred care		-	44,726	44,726	-
Placing premature and sick babies' voices at the heart of decision making		-	-	-	-
Supporting research to improve outcomes for babies born premature or sick		-	1,000	1,000	-
Other trading activities	4	55,374	-	55,374	36,121
<b>Total income</b>		<b>63,156</b>	<b>70,226</b>	<b>133,382</b>	<b>99,137</b>
<b>Expenditure</b>					
Costs of raising funds	5	43,417	-	43,417	3,497
Charitable activities:					
Supporting parents of babies born premature or sick	6	5,324	24,500	29,824	37,019
Supporting neonatal professionals to deliver baby-centred care		889	44,726	45,615	36,601
Placing premature and sick babies' voices at the heart of decision making		11,916	-	11,916	24,476
Supporting research to improve outcomes for babies born premature or sick		235	1,000	1,235	-
<b>Total expenditure</b>		<b>61,781</b>	<b>70,226</b>	<b>132,007</b>	<b>101,593</b>
<b>Net income (expenditure) before transfers</b>		<b>1,375</b>	<b>-</b>	<b>1,375</b>	<b>(2,456)</b>
Transfers between funds		-	-	-	-
<b>Net movement in funds</b>		<b>1,375</b>	<b>-</b>	<b>1,375</b>	<b>(2,456)</b>
Fund balances brought forward		951	-	951	3,407
<b>Fund balances carried forward</b>	13	<b>2,326</b>	<b>-</b>	<b>2,326</b>	<b>951</b>

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

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

**Balance Sheet  
As at 31 March 2019**

Company No. SC365557

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		2019 £	2018 £
	<b>Notes</b>		
<b>Current Assets</b>			
Debtors	11	25,327	14,000
Cash at bank and in hand		<u>590</u>	<u>27,565</u>
		25,917	41,565
<b>Creditors; amounts falling due within one year</b>	12	(23,591)	(40,614)
		<u>2,326</u>	<u>951</u>
<b>Total assets less current liabilities</b>		<u>2,326</u>	<u>951</u>
<b>Funds</b>			
Restricted funds	13	-	-
Unrestricted funds		<u>2,326</u>	<u>951</u>
<b>Total funds</b>		<u>2,326</u>	<u>951</u>

For the year ending 31 March 2019 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:

**Trustee**

Date: 18 December 2019

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

**Statement of Cash Flows  
For the year ended 31 March 2019**

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	2019 £	2018 £
<b>Cash generated from / (used in) operating activities</b>	<b>(26,975)</b>	<b>(12,245)</b>
<b>Increase / (decrease) in cash and cash equivalents during the year</b>	<b>(26,975)</b>	<b>(12,245)</b>
Cash and cash equivalents at the beginning of the year	27,565	39,810
<b>Cash and cash equivalents at the end of the year</b>	<b>590</b>	<b>27,565</b>
 <b>Reconciliation of the net movement in funds to the net cash flow from operating activities</b>		
Net movement in funds	1,375	(2,456)
Decrease (increase) in debtors	(11,327)	-
Increase (decrease) in creditors	(17,023)	(9,789)
Net cash generated from (used in) operating activities	<b>(26,975)</b>	<b>(12,245)</b>

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

## Notes to the Accounts For the year ended 31 March 2019

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### 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

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (August 2014) and the Companies Act 2006. 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 are pursuing a balanced financial position for the year ahead with income expected to match expenditure, and with positive reserves considers Bliss Scotland a going concern. Additionally, the charity has assurance that the parent charity, Bliss, will continue to support Bliss Scotland (Charity) Limited if necessary.

#### 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

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

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 2019**

**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>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
<b>Unrestricted</b>		
Legacies	-	3,980
Trust funding	1,250	-
Corporate funding	4,237	2,632
Donations	2,295	2,404
Donation from Bliss	-	21,000
	<u>7,782</u>	<u>30,016</u>
<b>3 Income from charitable activities</b>	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
<b>Restricted</b>		
Supporting families to care for their babies	<u>70,226</u>	<u>33,000</u>

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

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

**Notes to the Accounts (Continued)**  
**For the year ended 31 March 2019**

<b>4</b>	<b>Other trading income</b>	<b>2019</b>		<b>2018</b>
		£		£
	<b>Unrestricted</b>			
	Money raised through sporting and community activities	55,374		36,121
		<u>55,374</u>		<u>36,121</u>
<b>5</b>	<b>Costs of raising funds</b>	<b>2019</b>		<b>2018</b>
		£		£
	<b>Unrestricted</b>			
	Seeking donations, grants and legacies	86		3,408
	Staging sporting and community activities	42,250		-
	Support costs	1,081		89
		<u>43,417</u>		<u>3,497</u>
<b>6</b>	<b>Charitable Activities</b>			
	<b>Analysis of expenditure on charitable activities</b>	<b>Activities undertaken directly</b>	<b>Support Costs</b>	<b>Total</b>
		£	£	<b>2019</b>
				<b>2018</b>
				£
	Supporting parents of babies born premature or sick	23,641	6,183	29,824
	Supporting neonatal professionals to deliver baby-centred care	39,609	6,006	45,615
	Placing premature and sick babies' voices at the heart of decision making	9,825	2,091	11,916
	Supporting research that can tangibly improve outcomes for babies born premature or sick	687	548	1,235
		<u>73,761</u>	<u>14,828</u>	<u>88,590</u>
				<u>98,096</u>
	<b>Analysis of expenditure on charitable activities by fund</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>
		<b>2019</b>	<b>2019</b>	<b>2019</b>
		£	£	£
	Supporting parents of babies born premature or sick	5,324	24,500	29,824
	Supporting neonatal professionals to deliver baby-centred care	889	44,726	45,615
	Placing premature and sick babies' voices at the heart of decision making	11,916	-	11,916
	Supporting research that can tangibly improve outcomes for babies born premature or sick	235	1,000	1,235
		<u>18,364</u>	<u>70,226</u>	<u>88,590</u>
	<i>Analysis of expenditure on charitable activities by fund 2018</i>	<i>Unrestricted</i>	<i>Restricted</i>	<i>Total</i>
		<i>2018</i>	<i>2018</i>	<i>2018</i>
		£	£	£
	<i>Supporting parents of babies born premature or sick</i>	<i>719</i>	<i>36,300</i>	<i>37,019</i>
	<i>Supporting neonatal professionals to deliver baby-centred care</i>	<i>36,601</i>	<i>-</i>	<i>36,601</i>
	<i>Placing premature and sick babies' voices at the heart of decision making</i>	<i>24,476</i>	<i>-</i>	<i>24,476</i>
	<i>Supporting research that can tangibly improve outcomes for babies born premature or sick</i>	<i>-</i>	<i>-</i>	<i>-</i>
		<u><i>61,795</i></u>	<u><i>36,300</i></u>	<u><i>98,096</i></u>

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

**Notes to the Accounts (Continued)**  
**For the year ended 31 March 2019**

	Costs of raising funds £	Charitable Activities £	Total 2019 £
<b>7 Support costs</b>			
Consists of:			
Other support costs	849	14,460	15,309
Governance costs	232	368	600
	<u>1,081</u>	<u>14,828</u>	<u>15,909</u>
<i>Prior year</i>			
Other support costs	52	2,103	2,155
Governance costs	37	1,495	1,532
	<u>89</u>	<u>3,598</u>	<u>3,687</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.

	2019 £	2018 £
<b>8 Governance costs</b>		
Consists of:		
Independent examination fee	600	600
Other	-	932
	<u>600</u>	<u>1,532</u>

**9 Trustees**

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

	2019	2018
<b>10 Employees</b>		
Number of employees	<u>3</u>	<u>2</u>
<b>Employment costs</b>		
Wages and salaries	64,030	50,892
Social Security costs	5,542	4,208
Pension contributions	3,177	2,442
	<u>72,749</u>	<u>57,542</u>

	2019 £	2018 £
<b>11 Debtors</b>		
Amounts owed from group undertakings	25,326	-
Prepayments and accrued income	-	14,000
	<u>25,326</u>	<u>14,000</u>

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

**Notes to the Accounts (Continued)  
For the year ended 31 March 2019**

	2019 £	2018 £
<b>12 Creditors: amounts falling due within one year</b>		
Trade creditors	-	382
Amounts owed to group undertakings	-	39,632
Accruals and deferred income	<u>23,591</u>	<u>600</u>
	<u><u>23,591</u></u>	<u><u>40,614</u></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. The purpose for each donation and grant has been categorised according to our strategic aims.

**Current year**

	Balance at 1 April 2018	Incoming Resources	Resources expended	Balance at 31 March 2019
<b>Supporting parents of babies born premature or sick</b>				
Scottish Government	-	15,000	(15,000)	-
Other Grants	-	9,500	(9,500)	-
<b>Supporting neonatal professionals to deliver baby-centred care</b>				
Scottish Government	-	27,126	(27,126)	-
Other Grants	-	17,600	(17,600)	-
<b>Supporting research to improve outcomes for babies born premature or sick</b>				
Other Grants	-	1,000	(1,000)	-
	<u>-</u>	<u>70,226</u>	<u>(70,226)</u>	<u>-</u>

*Prior year*

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

*Christina Mary Hendrie, Martin Connell, Souter, The Mickel and The Hugh Fraser Trusts and Foundations*

*These grants are restricted to geographical area and charitable purpose, including to the support of Bliss Champions, our network of*

*The Robertson Trust*

*The Robertson Trust funded £42,000 over three years from 2014-15 towards volunteer family support services in Scotland.*

*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.*

*Spifox Project*

*The Scottish Property Industry Festival of Christmas (Spifox) donated £6,480 towards neonatal equipment in Scotland.*

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

**Notes to the Accounts (Continued)**  
**For the year ended 31 March 2019**

**14 Analysis of net assets between funds**

<b>Current year</b>	<b>Unrestricted 2019 £</b>	<b>Restricted 2019 £</b>	<b>Total 2019 £</b>
Current assets	25,917	-	25,917
Creditors: amounts falling due within one year	<u>(23,591)</u>	-	<u>(23,591)</u>
	<u>2,326</u>	-	<u>2,326</u>
<i>Prior year</i>	<i>Unrestricted 2018 £</i>	<i>Restricted 2018 £</i>	<i>Total 2018 £</i>
Current assets	41,565	-	41,565
Creditors: amounts falling due within one year	<u>(40,614)</u>	-	<u>(40,614)</u>
	<u>951</u>	-	<u>951</u>

**15 Related parties**

A management charge of £45,863 (py £23,515) 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 £nil (py £21,000) to Bliss Scotland (Charity) Limited in order to balance its financial affairs.

A total of £25,327 (py £39,632 owed to) was owed from group undertakings. Of this, £23,240 (py £17,495 owed to) was owed from Bliss and £2,087 (py £22,137 owed to) owed from Bliss Sales Ltd.