

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 2016**

**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 (Treasurer) Elizabeth Gray Martyn Boyd
Chief Executive	Caroline Davey
Company Secretary	Paul Butler
Registered Office	13 Queen's Road Aberdeen AB15 4YL
Auditors	H W Fisher & Company Acre House 11-15 William Road London NW1 3ER
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 2016**

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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 audited financial statements for the year ended 31 March 2016. 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.

*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 following served as Trustees of Bliss Scotland during the period:

Sarah Mullen (Chair)  
Philippa Sanderson (Treasurer)

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**Trustees' Report for the Year Ended 31 March 2016**

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Elizabeth Gray  
Andrew Hobbs (to December 2015)  
Martyn Boyd (from December 2015)

*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.

Our key stakeholders across Scotland – premature and sick babies and their families who have used neonatal services, doctors, nurses and other allied healthcare professionals – are engaged through regular direct and online communication; including a quarterly Bliss Scotland Steering Group which includes representation from each of these groups.

*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:

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

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

Key risks to Bliss Scotland this year included:

- The impact of adverse economic factors on fundraising potential over the medium term, impacting on the Charity's 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 project planning and review 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 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.

### **About Bliss Scotland**

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

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

We believe that:

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

### **Our strategy**

One in every seven babies is born premature or sick in Scotland each year. For these babies, the first few hours, days and weeks are the most critical that they will ever face in their lives. For families, whether their baby is in hospital for a day or six months, or sadly does not survive to come home, the journey they face is difficult and full of challenges.

Bliss Scotland's 2014-2016 strategic plan aligned with the overarching strategy of Bliss across the UK, which set out an ambitious vision to deliver the most direct, tangible outcomes for premature and sick babies and their families and bring all our services as close to them as possible.

In early 2014, we set out our three-year aims for Bliss Scotland to:

- Deliver support to improve frontline NHS Scotland resources for perinatal care both in hospital and at home
- Increase the uptake of high quality family centred care
- Make information and support available to all families
- Expand our reach and profile in Scotland
- Develop resources and systems to fulfil the remit of Bliss Scotland.

## **Review of 2015/16 activities**

### *Delivering support to improve frontline NHS Scotland resources for perinatal care both in hospital and at home*

Our policy and campaigning activity this year has focused on supporting the Scottish Government's Maternity and Neonatal Services Review, which presents an important opportunity to shape the future of neonatal care across Scotland. Bliss Scotland has been represented on the main advisory group for this Review, as well as on the Models of neonatal care working group. We have also helped to facilitate a series of parent consultation events to support patient engagement in this Review, which is due to report later in 2016.

In addition, 48 e-actions have been taken by campaigners in Scotland; 12 campaigners contacted their MSP, their MP candidate (for the 2015 Westminster elections) or MP, reaching a total of 44 politicians. 17 Scottish MP candidates demonstrated their support for our work through activity relating to our #forspecialcarebabies social media campaign in the run-up to the 2015 Westminster election, of which six were elected.

### *Increasing the uptake of high quality family centred care*

The role of our Steering Group has strengthened over the year, with excellent representation and attendance from across the neonatal sector. The Group's regular meetings provide not only an opportunity to update on Bliss Scotland's services and support available, but also a forum for discussion of wider issues facing neonatal services and to hear about new initiatives. This year the Group has heard updates about the Scottish Improvement Science Collaborating Centre (SISCC) 5 year project on breastfeeding and attachment in neonatal units – for which we sit on the steering group; the work of TAMBA (the Twins and Multiple Births Association) in Scotland; and from parents with recent first-hand experience of neonatal care.

This year we have continued to build strong links with neonatal units and networks across Scotland. We work with all three managed clinical networks (MCNs), and are pleased to have joined the West of Scotland MCN discharge planning group to contribute Bliss Scotland's expertise and support services to regional discussions about supporting babies and their families after discharge from hospital. We continue to provide input to the parent consultation groups for both the West of Scotland and South East and Tayside MCNs.

We have also developed and furthered our relationships with individual units, making 32 visits in total to 13 out of Scotland's 15 neonatal units, ensuring we are able to tailor our support to the needs of each unit. We have therefore been able to support and promote family-centred care in a number of ways, including as part of the steering group for the NHS Fife 'My Little One' project, which has piloted and evaluated the use of tablet devices to provide real-time viewing of babies in their incubators for parents not able to be there in person, to promote bonding and attachment.

### *Making information and support available to all families*

We have continued to develop our volunteer support programme for neonatal units, in particular building partnerships with individual Health Boards and securing more Service Level Agreements (SLAs) to enable us to establish our neonatal unit volunteers on a systematic and sustainable basis; this has included SLAs signed with NHS Lanarkshire, NHS Fife, NHS Tayside and NHS Lothian.

This has allowed us to build sustainable support for volunteering in each unit we currently work in, and overall this year we have delivered:

- 16 Champions volunteering directly on seven neonatal units to provide support for parents
- Eight Buddies offering telephone and email-based support for parents
- Across all of our volunteer services we have supported over 470 parents during 2016-2017.

We have also continued to promote our print and web-based information for parents across all neonatal units.



*Expanding our reach and profile in Scotland*

We grew the profile and reach of World Prematurity Day activity across Scotland this year, making the most of this global day of awareness on 17 November to expand Bliss Scotland's reach to families with babies in neonatal care. In addition to local activities at a range of units, Bliss Scotland's supporter Sarra Hoy secured the agreement of eight buildings to turn purple – the World Prematurity Day colour – including BT Murrayfield, Edinburgh University, the Falkirk Wheel and Edinburgh Airport. Alongside this Sarra Hoy and Bliss Scotland's Chief Executive Caroline Davey were interviewed live on BBC Radio Scotland, and this story was also covered in The Scotsman, the Edinburgh Evening News, and the Scottish Sun.

Throughout the year we have continued to build our social media presence and reach, with our Bliss Scotland Facebook page now at over 1,000 likes and featuring regular lively engagement with families, volunteers and supporters. We have also developed our links with partner organisations to raise awareness of Bliss Scotland's work amongst professional audiences; this has included meeting with the Scottish Neonatal Nurses Group, and joining the Development Group for NCT Scotland.

*Developing resources and systems to fulfil the remit of Bliss Scotland*

This has been the third and final year in which we received a core grant from the Scottish Government to support Bliss Scotland's work. We were also delighted to be awarded a three year grant from the Robertson Trust to support our work over the coming three years. In addition, our income this year has been supported by fundraising activity including:

- A Bliss Scotland Summer Fair
- Two Little Lights fundraising walks
- A partnership with Charity Sweet Boxes
- A partnership with the new Marks & Spencer store in Kirkcaldy
- A stand at Livingston Fair.

Towards the end of the year we also commissioned Bruce Tait Associates to undertake a review of our fundraising in Scotland, and their recommendations are being used to inform the development of our future activities over the coming three years.

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  
Bruce Tait Associates  
Scottish Cot Death Trust  
NCT Scotland  
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.

#### **Plans for the future**

As 2015/16 was the last year in our current Bliss Scotland three-year strategy period, during the course of this year we have sought a wide range of input from our stakeholders in order to develop our new three-year strategy.

Over 225 parents, professionals and other supporters generously gave us their views, and we have based our strategic priorities on their feedback, and aligned to the broader strategic priorities for Bliss UK. Parents and families told us that they want access to information and support as early into their neonatal journey as possible, and that we need to do more to provide this consistently in every neonatal unit across Scotland. Supporters also told us that Bliss Scotland has an important role to play in campaigning for change in neonatal care, working with health professionals, and supporting life-changing neonatal research.

This feedback has informed our four new strategic priorities. We believe that the best way to significantly improve the lives of babies born premature or sick is by:

- Empowering parents to be involved in their care
- Working with neonatal units and professionals to improve their standards of care
- Ensuring babies' voices and best interests are always represented in decision-making
- Supporting life-changing research.

Put simply, over the next three years our focus will be reaching every single baby born premature or sick across Scotland, and their family, with our work. With 5,800 babies born needing neonatal care each year, this is an ambitious goal, but we are confident that we have set out a clear and achievable strategy to reach it.

As part of our strategy development we have also refreshed Bliss Scotland's vision, mission and values to better reflect the focus of our work over the next three years.

**Bliss Scotland (Charity) Limited  
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**Trustees' Report for the Year Ended 31 March 2016**

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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.

**Bliss Scotland (Charity) Limited**  
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**Trustees' Report for the Year Ended 31 March 2016**

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**Financial Review**

Total income fell to £93,287 (2015: £125,886) and expenditure to £98,065 (2015: £124,196) producing a deficit of £4,778 (2015: a surplus of £1,690). Although these results show a decline, last year's income included a donation from Bliss of £70,473 given to balance its financial affairs. This year, through raising its own unrestricted funds, a donation was not necessary. Bliss Scotland has managed to fund its own activities for the first time in many years and the strategy going forward is to continue with this balance.

Bliss Scotland now has unrestricted reserves of £10,171 (2015: £nil). The deficit reduced total reserves by £4,778 to £15,516 of which, £5,345 were restricted (2015: £20,294).

The year saw the last of the support from the Scottish Government, with restricted income of £40,025. Going forward, Bliss Scotland aims to replace this income from other unrestricted sources and maintain its financial independence.

*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 £15,516 is a satisfactory level at the 2015/16 year end.

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

**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:

Aberbrothock Skea Trust  
The Ardwick Trust  
Erskine Cunningham Hill  
Hugh Fraser Foundation  
Marks and Spencer (Kirkcaldy)  
The Martin Connell Charitable Trust  
Mhor Sweets  
The Mickel Fund  
Nancie Massey Charitable Trust  
The Robertson Trust  
The Royal Bank of Scotland Community Fund  
The Russell Trust  
The Scottish Government  
The Scottish Property Industry Festival of Christmas  
Souter Charitable Trust  
Tay Charitable Trust  
James Weir Foundation  
James Wood Bequest Fund

**Statement of Trustees' responsibilities**

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

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

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

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 1985. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

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

On behalf of the board of Trustees.



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

Dated: 4/10/16

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

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I report on the accounts of the charity for the year ended 31 March 2016, which are set out on pages 12 to 19.

**Respective responsibilities of trustees and examiner**

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

**Basis of independent examiner's report**

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

**Independent examiner's statement**

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

- a. which gives me reasonable cause to believe that in any material respect the requirements:
  - i. To keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations
- b. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

*H W Fisher & Co*

**S P Mehta FCA/ICAEW (Senior Statutory Auditor)  
H W Fisher & Company**

Acre House  
11-15 William Road  
London  
NW1 3ER

Date:

*7 October 2016*

**Bliss Scotland (Charity) Limited**  
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**Statement of Financial Activities, including Income and Expenditure Account**  
**For the year ended 31 March 2016**

	Notes	Unrestricted funds £	Restricted Funds £	Total 2016 £	Total 2015 £
<b>Income</b>					
Donations	2	29,280	-	29,280	80,336
Charitable activities:					
Supporting families to care for their babies	3	-	55,025	55,025	39,070
Other trading income	4	8,982	-	8,982	6,480
<b>Total income</b>		<b>38,262</b>	<b>55,025</b>	<b>93,287</b>	<b>125,886</b>
<b>Expenditure</b>					
Costs of raising funds	5	17,252	-	17,252	27,811
Charitable activities:	6				
Supporting families to care for their babies		-	69,974	69,974	83,581
Developing and replicating innovations in perinatal care		2,303	-	2,303	3,479
Campaigning for improved perinatal services		8,536	-	8,536	9,325
<b>Total expenditure</b>		<b>28,091</b>	<b>69,974</b>	<b>98,065</b>	<b>124,196</b>
<b>Net income (expenditure) before transfers</b>		<b>10,171</b>	<b>(14,949)</b>	<b>(4,778)</b>	<b>1,690</b>
Transfers between funds		-	-	-	-
<b>Net movement in funds</b>		<b>10,171</b>	<b>(14,949)</b>	<b>(4,778)</b>	<b>1,690</b>
Fund balances brought forward		-	20,294	20,294	18,604
<b>Fund balances carried forward</b>	13	<b>10,171</b>	<b>5,345</b>	<b>15,516</b>	<b>20,294</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**  
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**Balance Sheet**  
**As at 31 March 2016**

	Notes	2016 £	2015 £
<b>Current Assets</b>			
Debtors	11	55,403	70
Cash at bank and in hand		84,833	39,825
		<u>140,236</u>	<u>39,895</u>
<b>Creditors; amounts falling due within one year</b>	12	(124,720)	(19,601)
<b>Total assets less current liabilities</b>		<u>15,516</u>	<u>20,294</u>
<b>Funds</b>			
Restricted funds	13	5,345	20,294
Unrestricted funds		10,171	-
<b>Total funds</b>		<u>15,516</u>	<u>20,294</u>

The accounts were approved by the Board of Trustees on:

Trustee

Date: 4/10/16



**Bliss Scotland (Charity) Limited**  
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**Statement of Cash Flows**  
**For the year ended 31 March 2016**

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	<b>2016</b>	<i>2015</i>
	<b>£</b>	<i>£</i>
<b>Cash generated from (used in) operating activities</b>	<b>45,008</b>	<i>35,245</i>
<b>Increase (decrease) in cash and cash equivalents during the year</b>	<b>45,008</b>	<i>35,245</i>
Cash and cash equivalents at the beginning of the year	<b>39,825</b>	<i>4,580</i>
<b>Cash and cash equivalents at the end of the year</b>	<b>84,833</b>	<i>39,825</i>
 <b>Reconciliation of the net movement in funds to the net cash flow from operating activities</b>		
Net movement in funds	<b>(4,778)</b>	<i>1,690</i>
Decrease (increase) in debtors	<b>(55,333)</b>	<i>18,388</i>
Increase (decrease) in creditors	<b>105,119</b>	<i>15,167</i>
Net cash generated from (used in) operating activities	<b>45,008</b>	<i>35,245</i>

**Bliss Scotland (Charity) Limited**  
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**Notes to the Accounts**  
**For the year ended 31 March 2016**

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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 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 £.

**1.2 Reconciliation with previous Generally Accepted Accounting Practice**

These accounts for the year ended 31 March 2016 are the first accounts of Bliss prepared in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland. The date of transition to FRS 102 was 1 April 2014. The reported financial position and financial performance for the previous period are not materially affected by the transition to FRS 102.

**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**  
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**Notes to the Accounts (Continued)**  
**For the year ended 31 March 2016**

**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 costs**

The support costs that assist the work of the charity but do not directly undertake direct activities have been allocated between the cost of raising funds and charitable activities.

**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>2016</b>	<i>2015</i>
	£	£
<b>Unrestricted</b>		
Trust funding	23,775	3,275
Corporate funding	1,844	
Payroll giving	566	
Individual giving	3,095	6,588
Donation from Bliss	-	70,473
	<u>29,280</u>	<u>80,336</u>
<b>3 Income from charitable activities</b>	<b>2016</b>	<i>2015</i>
	£	£
<b>Restricted</b>		
Supporting families to care for their babies	55,025	39,070

Income from charitable activities represents grants received from government 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 2016**

<b>4 Other trading income</b>	<b>2016</b>	<i>2015</i>
	£	£
<b>Unrestricted</b>		
Money raised through sporting and community activities	<b>8,982</b>	-
Trading income	-	<i>6,480</i>
	<b>8,982</b>	<i>6,480</i>

<b>5 Costs of raising funds</b>	<b>2016</b>	<i>2015</i>
	£	£
<b>Unrestricted</b>		
Seeking donations, grants and legacies	<b>14,782</b>	-
Support costs	<b>2,470</b>	<i>27,811</i>
	<b>17,252</b>	<i>27,811</i>

**6 Charitable Activities**

**Analysis of expenditure on charitable activities**

	Activities undertaken directly	Grant funding of activities	Support Costs	Total 2016	<i>Total 2015</i>
	£	£	£	£	£
Supporting families to care for their babies	64,315	-	5,659	69,974	<i>83,581</i>
Developing and replicating innovations in perinatal care	2,019	-	284	2,303	<i>3,479</i>
Campaigning for improved perinatal services	7,502	-	1,034	8,536	<i>9,325</i>
	<b>73,836</b>	<b>-</b>	<b>6,977</b>	<b>80,813</b>	<i>96,385</i>

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

	Unrestricted 2016	Restricted 2016	Total 2016
	£	£	£
Supporting families to care for their babies	-	69,974	69,974
Developing and replicating innovations in perinatal care	2,303	-	2,303
Campaigning for improved perinatal services	8,536	-	8,536
	<b>10,839</b>	<b>69,974</b>	<b>80,813</b>

*Analysis of expenditure on charitable activities by fund 2015*

	<i>Unrestricted 2015</i>	<i>Restricted 2015</i>	<i>Total 2015</i>
	£	£	£
<i>Supporting families to care for their babies</i>	<i>38,901</i>	<i>44,680</i>	<i>83,581</i>
<i>Developing and replicating innovations in perinatal care</i>	<i>3,479</i>	<i>-</i>	<i>3,479</i>
<i>Campaigning for improved perinatal services</i>	<i>9,325</i>	<i>-</i>	<i>9,325</i>
	<b><i>51,705</i></b>	<b><i>44,680</i></b>	<b><i>96,385</i></b>

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

**Notes to the Accounts (Continued)**  
**For the year ended 31 March 2016**

	Costs of raising funds £	Supporting families to care for their babies £	Developing and replicating innovations in perinatal care £	Campaigning for improved perinatal services £	2016 Total £
<b>7 Support costs</b>					
Consists of:					
Other support costs	1,668	3,821	192	698	6,379
Governance costs	802	1,838	92	336	3,068
	<u>2,470</u>	<u>5,659</u>	<u>284</u>	<u>1,034</u>	<u>9,447</u>

Other support costs consists of management fees charged by Bliss in respect of staff and activity costs applied to the activities of Bliss Scotland Limited.

	2016 £	2015 £
<b>8 Governance costs</b>		
Consists of:		
Independent examination fee	850	1,181
Accountancy fees	-	570
Other	2,218	1,419
	<u>3,068</u>	<u>3,170</u>

**9 Trustees**

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

	2016	2015
<b>10 Employees</b>		
Number of employees	<u>1</u>	<u>1</u>
<b>Employment costs</b>		
Wages and salaries	27,515	30,488
Social Security costs	2,678	2,831
Pension contributions	1,071	-
	<u>31,263</u>	<u>33,319</u>

No employee received emoluments of more than £60,000.

	2016 £	2015 £
<b>11 Debtors</b>		
Trade debtors	15,378	70
Amounts owed by group undertakings	-	-
Prepayments and accrued income	40,025	-
	<u>55,403</u>	<u>70</u>

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

**Notes to the Accounts (Continued)**  
**For the year ended 31 March 2016**

	2016	2015
	£	£
<b>12 Creditors: amounts falling due within one year</b>		
Trade creditors	107	-
Amounts owed to group undertakings	123,313	17,850
Accruals	1,300	1,751
	<u>124,720</u>	<u>19,601</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

	Balance at 1 April 2015	Incoming Resources	Resources expended	Balance at 31 March 2016
Information & Support Services	9,080	40,025	(49,105)	-
Volunteer Family Support Fund	-	15,000	(12,955)	2,045
Infant Resuscitation DVD	9,014	-	(7,914)	1,100
Spifox Project	2,200	-	-	2,200
	<u>20,294</u>	<u>55,025</u>	<u>(69,974)</u>	<u>5,345</u>

**Information and Support Services**

The Scottish Government funded information and support services for Bliss families in Scotland ensuring families have access to Bliss' family support services, counselling and publications. This funding was over three years and ended on 31 March 2016.

**Volunteer Family Support Fund**

The Robertson Trust has funded £42,000 over three years towards volunteer family support services in Scotland. £14,000 was received and applied to 2015-16. In addition, The Russell Trust donated a further £1,000 in 2015-16.

**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 will be spent in 2016-17.

**Spifox Project**

The Scottish Property Industry Festival of Christmas (Spifox) donated £6,480 towards neonatal equipment in Scotland. The sum of £2,200 remaining will be spent in 2016-17.

	Unrestricted 2016	Restricted 2016	Total 2016
	£	£	£
<b>14 Analysis of net assets between funds</b>			
Current assets	134,891	5,345	140,236
Creditors: amounts falling due within one year	(124,720)		(124,720)
	<u>10,171</u>	<u>5,345</u>	<u>15,516</u>

**15 Controlling party**

The Trustees consider Bliss - The National Charity for the Newborn, a charitable company registered in England and Wales (company registration number 2609219, charity registration number 1002973, registered office 2nd Floor, Chapter House, 18-20 Crucifix Lane, London, SE1 3JW) to be the ultimate controlling party of Bliss Scotland (Charity) Limited given that control is exercised through the trustees of Bliss Scotland (Charity) Limited also being trustees of Bliss - The National Charity for the Newborn. The principal activity of Bliss - The National Charity for the Newborn is to support the care of premature and sick babies and their families.

The results of Bliss Scotland (Charity) Limited are also reflected within the consolidated accounts of Bliss - The National Charity for the Newborn.