

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 2017**

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

**Legal and Administrative Information**

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Company Number	SC365557 (Scotland)
Charity Number	SC040878 (Scotland)
Legal Status	The organisation is a charitable company limited by guarantee and as such is governed by its Memorandum and Articles of Association.
Board of Trustees	Sarah Mullen (Chair) Philippa Sanderson Elizabeth Gray Martyn Boyd
Chief Executive	Caroline Lee-Davey
Company Secretary	Paul Butler
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)**

**Contents**

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Trustees' Report	1
Statement of Trustees' Responsibilities	10
Independent Examiner's Report	11
Statement of Financial Activities	12
Balance Sheet	13
Statement of Cash Flows	14
Notes to the Accounts	15

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

**Trustees' Report for the Year Ended 31 March 2017**

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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 2017. The Trustees confirm that the annual report and financial statements comply with current statutory requirements, applicable by law and the requirements of *Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)*, issued in January 2015.

**Structure, governance and management**

Bliss Scotland is part of the Bliss group of charities.

*Governing document*

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

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

*Appointment of Trustees*

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

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

*Trustee induction and training*

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

*Organisation*

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

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

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

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

**Trustees' Report for the Year Ended 31 March 2017**

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

Sarah Mullen (Chair)  
Philippa Sanderson  
Elizabeth Gray  
Martyn Boyd

*Related parties and co-operation with other organisations*

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

Bliss Scotland is part of the Bliss group of charities.

*Risk management*

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

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

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

Key risks to Bliss Scotland this year included:

- The impact of adverse economic factors on fundraising potential over the medium term, impacting on the Charity's sustainability and growth
- Ensuring Bliss Scotland volunteers are fully trained and supported
- Ensuring Bliss Scotland services continue to align closely with NHS Scotland services and structures.

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

**Public Benefit and measuring our impact**

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

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

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

Last year over 225 parents, professionals and other supporters generously gave us their views to help inform and shape our new three year strategy, which covers the period from 2016 to 2019. Over this three year period, our ambition is simple: for every single baby born needing neonatal care, and every single one of their families, to be able to benefit from our work.

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

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

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

## **Review of 2016/17 activities**

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

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

This year we have done significant work to recruit and train more volunteers to offer support to parents in neonatal units across Scotland, with 12 new Champions now fully trained, which means we are delivering face-to-face emotional support to parents in two-thirds – 10 out of 15 – of Scotland's neonatal units. Over the year we supported more than 1,000 parents in this way.

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

We also secured 50 media mentions throughout the year, with a combined circulation of over 4 million, and the number of people following the Bliss Scotland Facebook page increased by 50%, with total reach over the course of the year of over 17,000. Our media and social media profile and reach was strengthened by the announcement of our first Bliss Scotland Ambassador, Lady Sarra Hoy, which received significant media coverage. Sarra and her husband Sir Chris Hoy had a premature baby boy, Callum, born at 29 weeks in late 2014, and she is passionate about supporting and promoting Bliss Scotland's work. On her announcement as Ambassador Sarra said:

*"Having a baby on a neonatal unit can be a very lonely experience, yet thousands of families go through this every year... This is why I am such a proud and passionate supporter of the work Bliss Scotland does. They provide information and advice, and offer essential emotional support, both on the neonatal unit itself and beyond. All of this empowers parents and families, which in turn helps them to care for their babies, in a situation where they often feel powerless and out of control.*

*"The more we can do to let families of babies in neonatal care know that they are not alone, then the better the outcome for their babies. I am looking forward to what lies ahead and can't wait to start this journey with Bliss Scotland."*

### Plans for 2017/18

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

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

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

This year we have continued to build and embed the Bliss Scotland Steering Group as our core mechanism for communicating with a broad group of stakeholders across the neonatal sector, as well as to develop strong relationships with all three neonatal managed clinical networks (MCNs), with particular progress in building contacts and engagement with the MCN for the North of Scotland.

We have also done more focused activity to support a range of unit-level initiatives, most notably the pilot of the Family Integrated Care programme at the Queen Elizabeth University Hospital in Glasgow, whereby both Bliss Scotland staff and volunteers have been actively involved throughout the year in a staff/parent group called HUGG (Helping Us Grow Group); our volunteers are also providing peer to peer support by participating in Parent Training Sessions on a monthly basis.

Plans for 2017/18

- We will continue to build strong relationships to support health professionals and promote good practice, in particular focused on improving family-centred care across Scotland.

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

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

We have done extensive policy and campaigning work in Scotland this year; this included strong and sustained contribution to and influence of the Scottish Government's Maternity and Neonatal Review – through both the main advisory group and the neonatal models of care sub-group – as well as recruitment of 60 parents to consultation events to ensure that service users' feedback closely informed the review.

Bliss Scotland's influence was very visible in the final report, *The Best Start: A Five-Year Forward Plan for Maternity and Neonatal Care in Scotland* (launched in January 2017), with significant focus and priority given to areas including: the importance of keeping mums and babies together and the role of parents in their babies' care; recognition of the value of a multi-disciplinary team in neonatal care to support babies' development; and highlighting the need for better accommodation and facilities to support parents to be with their babies.

This year we also launched the Bliss Scotland Baby Report, *An opportunity to deliver improvements in neonatal care*. This used evidence from neonatal units and parents across Scotland, as well as from the neonatal transport service, to highlight the key issues and challenges facing neonatal services. The report was launched in January 2017 at the Scottish Parliament with a keynote speech from the Cabinet Secretary for Health, Shona Robison MSP, and strong accompanying activities to build relationships and influence with

**Trustees' Report for the Year Ended 31 March 2017**

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a range of decision-makers including cross-party politicians. As part of this wider campaigning work 995 online campaign actions were taken overall, through which over 80 percent of MSPs and over half of Scottish MPs were reached during the year.

Following the launch of the Bliss Scotland Baby Report First Minister Nicola Sturgeon MSP made the following comment in First Minister's Questions on 25 January 2017:

*"I welcome the publication of the report by Bliss Scotland and commend it on the important work that it does in supporting parents who have babies in neonatal care."*

Plans for 2017/18

- We will build on the momentum generated by the publication of both the Scottish Government's Review and the Bliss Scotland Baby Report and focus our policy and influencing work on pushing for implementation of our own policy recommendations alongside holding the Scottish Government to account for the successful implementation of the Maternity and Neonatal Five-Year Forward Plan, ensuring that the interests of babies and families are at the heart of how the plan is taken forward.

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

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

This year we continued our involvement in and support of the Scottish Improving Science Collaboration Centre (SISCC) Maternal and Child Health Advisory Group, including support for a research study about breastfeeding and parent-baby attachment in neonatal units.

Plans for 2017/18

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

**Plans for the future**

2017-18 will be an important year for Bliss Scotland, as we build on internal and external momentum to drive both delivery and awareness of our work. In light of the January 2017 launch of both the Scottish Government's Maternity and Neonatal Services Review as well as Bliss Scotland's own Baby Report, there will be significant focus on neonatal services in Scotland in the coming year.

This will provide a strong opportunity for Bliss Scotland to increase awareness of neonatal issues and challenges, as well as build awareness of our work to drive change and to support parents and health professionals.

In this context, we will be dedicating additional resource to increase the income we raise in Scotland in order to fund an expansion of our work, to ensure that all 5,800 babies born premature or sick in Scotland each year have the best chance of survival and quality of life.

### **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  
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. Hundreds of people support our work each year in Scotland, and throughout 2016-17 we have been listening to their views and experiences to help us capitalise on the generosity and dedication of Scottish supporters. This has led to a modest investment in a more distinct voice and brand for Bliss Scotland, helping us to tailor our approach with the aim of increasing supporter numbers and reaching more babies born premature or sick in Scotland in the coming years.

## **Financial Review**

Total income increased to £111,551 (2016: £93,287) and expenditure to £123,660 (2015: £98,065) producing a deficit of £12,109 (2016: £4,778). Bliss Scotland now has unrestricted reserves of £107 (2016: £12,216). The deficit reduced total reserves by £12,109 to £3,407, of which £3,300 were restricted (2016: £5,345).

In the previous financial year (2015/16) we received the last instalment of a three-year core grant from the Scottish Government, which had provided annual restricted income of £40,025. In light of this reduction in income alongside our increased activity in 2016/17 - in particular a significantly enhanced level of policy and campaigning work compared to previous years - this year's income included a donation from Bliss of £72,550 to balance Bliss Scotland's financial affairs, which included £17k of Scottish corporate income channelled through Bliss Sales Limited.

Going forward, Bliss Scotland aims to replace former statutory income from other unrestricted sources, and return to a position of financial independence from Bliss through increasing our dedicated fundraising 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 consider that the unrestricted reserve of £107 is a satisfactory level, given the assurance that the parent company, Bliss, will support any deficit made during the coming year.

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:

Mhor Sweets  
Ann Jane Green Trust  
Burntisland Fabrications Limited (BiFab)  
East Lothian Co-Operative Bowling Club  
Grant Property  
Kiltwalk Team  
Nancy Massie Charitable Trust  
Scottish Legal Aid Board  
Tay Charitable Trust  
The Martin Connell Charitable Trust  
The Ronald Miller Foundation  
Sainsbury's Hamilton Superstore

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

**Trustees' Report for the Year Ended 31 March 2017**

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**Statement of Trustees' responsibilities**

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

Company and Charity law require the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;
- and prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 March 2017 was 4 (2016:4). 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:

**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 on the accounts of the company for the year ended 31 March 2017, which are set out on pages 12 to 20.

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.

**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 trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

**Basis of independent examiner's report**

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

**Independent examiner's statement**

In the course of my examination, no matter has come to my attention:

1. Which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
  - To prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations have not been met; or
2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**Judith Miller FCA  
Sayer Vincent LLP  
Invicta House  
108-114 Golden Lane  
London  
ECTY OTL  
Date**

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

**Statement of Financial Activities, including Income and Expenditure Account**  
**For the year ended 31 March 2017**

	Notes	Unrestricted funds £	Restricted Funds £	Total 2017 £	Total 2016 £
<b>Income</b>					
Donations	2	87,377	-	87,377	29,280
Charitable activities:					
Supporting parents of babies born premature or sick	3	-	14,000	14,000	55,025
Supporting neonatal professionals to deliver baby-centred care		-	-	-	-
Placing premature and sick babies' voices at the heart of decision making		-	-	-	-
Supporting research to improve outcomes for babies born premature or sick		-	-	-	-
Other trading activities	4	10,174	-	10,174	8,982
<b>Total income</b>		<b>97,551</b>	<b>14,000</b>	<b>111,551</b>	<b>93,287</b>
<b>Expenditure</b>					
Costs of raising funds	5	9,680	-	9,680	17,252
Charitable activities:					
Supporting parents of babies born premature or sick	6	26,046	16,045	42,091	69,974
Supporting neonatal professionals to deliver baby-centred care		29,958	-	29,958	2,303
Placing premature and sick babies' voices at the heart of decision making		41,931	-	41,931	8,536
Supporting research to improve outcomes for babies born premature or sick		-	-	-	-
<b>Total expenditure</b>		<b>107,615</b>	<b>16,045</b>	<b>123,660</b>	<b>98,065</b>
<b>Net income (expenditure) before transfers</b>		<b>(10,064)</b>	<b>(2,045)</b>	<b>(12,109)</b>	<b>(4,778)</b>
Transfers between funds		-	-	-	-
<b>Net movement in funds</b>		<b>(10,064)</b>	<b>(2,045)</b>	<b>(12,109)</b>	<b>(4,778)</b>
Fund balances brought forward		10,171	5,345	15,516	20,294
<b>Fund balances carried forward</b>	13	<b>107</b>	<b>3,300</b>	<b>3,407</b>	<b>15,516</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 2017**

Company No. SC365557

	Notes	2017 £	2016 £
<b>Current Assets</b>			
Debtors	11	14,000	55,403
Cash at bank and in hand		39,810	84,833
		<u>53,810</u>	<u>140,236</u>
<b>Creditors; amounts falling due within one year</b>	12	<b>(50,403)</b>	(124,720)
<b>Total assets less current liabilities</b>		<u><b>3,407</b></u>	<u>15,516</u>
<b>Funds</b>			
Restricted funds	13	3,300	5,345
Unrestricted funds		107	10,171
<b>Total funds</b>		<u><b>3,407</b></u>	<u>15,516</u>

For the year ending 31 March 2017 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:

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

**Statement of Cash Flows**  
**For the year ended 31 March 2017**

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	<b>2017</b>	<i>2016</i>
	<b>£</b>	<b>£</b>
<b>Cash generated from / (used in) operating activities</b>	<b>(45,023)</b>	<i>45,008</i>
<b>Increase / (decrease) in cash and cash equivalents during the year</b>	<b>(45,023)</b>	<i>45,008</i>
Cash and cash equivalents at the beginning of the year	<b>84,833</b>	<i>39,825</i>
<b>Cash and cash equivalents at the end of the year</b>	<b><u>39,810</u></b>	<i><u>84,833</u></i>
 <b>Reconciliation of the net movement in funds to the net cash flow from operating activities</b>		
Net movement in funds	<b>(12,109)</b>	<i>(4,778)</i>
Decrease (increase) in debtors	<b>41,403</b>	<i>(55,333)</i>
Increase (decrease) in creditors	<b>(74,317)</b>	<i>105,119</i>
Net cash generated from (used in) operating activities	<b><u>(45,023)</u></b>	<i><u>45,008</u></i>

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

**Notes to the Accounts**  
**For the year ended 31 March 2017**

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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**

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

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

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

The trustees consider the charity to remain a going concern.

**1.4 Income**

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

Grants receivable in respect of expenditure charged to the Statement of Financial Activities during the year have been included in the Statement of Financial Activities. Income from government and other grants, whether 'capital' or 'revenue' grants, is recognised when the charity has entitlement to the funds. Where conditions to receiving the grant need to be met, income is recognised where it is probable that it will be received and measured with reasonable accuracy.

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

**1.5 Cash and cash equivalents**

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

**1.6 Financial Instruments**

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

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

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

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

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

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

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

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

**Notes to the Accounts (Continued)**  
**For the year ended 31 March 2017**

**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 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>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
<b>Unrestricted</b>		
Trust funding	<b>13,420</b>	23,775
Corporate funding	<b>224</b>	1,844
Payroll giving	<b>505</b>	566
Individual giving	<b>678</b>	3,095
Donation from Bliss	<b>72,550</b>	-
	<b><u>87,377</u></b>	<b><u>29,280</u></b>

<b>3 Income from charitable activities</b>	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
<b>Restricted</b>		
Supporting families to care for their babies	<b>14,000</b>	55,025
	<b><u>14,000</u></b>	<b><u>55,025</u></b>

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 2017**

<b>4 Other trading income</b>	<b>2017</b>	<i>2016</i>
	<b>£</b>	<b>£</b>
<b>Unrestricted</b>		
Money raised through sporting and community activities	<b>10,174</b>	<i>8,982</i>
	<b>10,174</b>	<i>8,982</i>

<b>5 Costs of raising funds</b>	<b>2017</b>	<i>2016</i>
	<b>£</b>	<b>£</b>
<b>Unrestricted</b>		
Seeking donations, grants and legacies	<b>8,210</b>	<i>14,782</i>
Staging sporting and community activities	<b>327</b>	<i>-</i>
Support costs	<b>1,143</b>	<i>2,470</i>
	<b>9,680</b>	<i>17,252</i>

**6 Charitable Activities**

<b>Analysis of expenditure on charitable activities</b>	<b>Activities undertaken directly</b>	<b>Grant funding of activities</b>	<b>Support Costs</b>	<b>Total 2017</b>	<i>Total 2016</i>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Supporting parents of babies born premature or sick	<b>39,320</b>	-	<b>2,771</b>	<b>42,091</b>	<i>69,974</i>
Supporting neonatal professionals to deliver baby-centred care	<b>26,557</b>	-	<b>3,401</b>	<b>29,958</b>	<i>2,303</i>
Placing premature and sick babies' voices at the heart of decision making	<b>38,250</b>	-	<b>3,681</b>	<b>41,931</b>	<i>8,536</i>
Supporting research that can tangibly improve outcomes for babies born premature or sick	-	-	-	-	<i>-</i>
	<b>104,127</b>	-	<b>9,853</b>	<b>113,980</b>	<i>80,813</i>

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

<i>Analysis of expenditure on charitable activities by fund 2016</i>	<i>Unrestricted 2016</i>	<i>Restricted 2016</i>	<i>Total 2016</i>
	<i>£</i>	<i>£</i>	<i>£</i>
<i>Supporting parents of babies born premature or sick</i>	<i>12,955</i>	<i>57,019</i>	<i>69,974</i>
<i>Supporting neonatal professionals to deliver baby-centred care</i>	<i>2,303</i>	<i>-</i>	<i>2,303</i>
<i>Placing premature and sick babies' voices at the heart of decision making</i>	<i>8,536</i>	<i>-</i>	<i>8,536</i>
<i>Supporting research that can tangibly improve outcomes for babies born premature or sick</i>	<i>-</i>	<i>-</i>	<i>-</i>
	<i>23,794</i>	<i>57,019</i>	<i>80,813</i>

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

**Notes to the Accounts (Continued)**  
**For the year ended 31 March 2017**

	Costs of raising funds £	Supporting families to care for their babies £	Supporting neonatal professionals to deliver high quality baby-centred care £	Placing premature and sick babies' voices at the heart of decision making £	2017 Total £
<b>7 Support costs</b>					
<b>Current year</b>					
Other support costs	816	1,980	2,429	2,630	7,855
Governance costs	327	791	972	1,051	3,141
	<b>1,143</b>	<b>2,771</b>	<b>3,401</b>	<b>3,681</b>	<b>10,996</b>
<i>Prior year</i>					
Other support costs	1,668	3,821	192	698	6,379
Governance costs	802	1,838	92	336	3,068
	<b>2,470</b>	<b>5,659</b>	<b>284</b>	<b>1,034</b>	<b>9,447</b>

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 for the current year which are an estimate, based on staff time, of the amount attributable to each activity.

Cost of raising funds	<b>10.4%</b>
Supporting parents of babies born premature or sick	<b>25.2%</b>
Supporting neonatal professionals to deliver high quality baby-centred care	<b>30.9%</b>
Placing premature and sick babies' voices at the heart of decision making	<b>33.5%</b>
Supporting research that can tangibly improve outcomes for babies born premature or sick	<b>0.0%</b>

<b>8 Governance costs</b>	<b>2017</b>	<i>2016</i>
	<b>£</b>	<b>£</b>
Consists of:		
Independent examination fee	<b>1,200</b>	850
Other	<b>1,941</b>	2,218
	<b>3,141</b>	3,068

**9 Trustees**

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

<b>10 Employees</b>	<b>2017</b>	<i>2016</i>
Number of employees	<u>1</u>	<u>1</u>
<b>Employment costs</b>		
Wages and salaries	<b>27,816</b>	27,515
Social Security costs	<b>2,719</b>	2,678
Pension contributions	<b>1,628</b>	1,071
	<b>32,163</b>	31,263

<b>11 Debtors</b>	<b>2017</b>	<i>2016</i>
	<b>£</b>	<b>£</b>
Trade debtors	-	15,378
Prepayments and accrued income	<b>14,000</b>	40,025
	<b>14,000</b>	55,403

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

**Notes to the Accounts (Continued)**  
**For the year ended 31 March 2017**

	<b>2017</b>	<i>2016</i>
	<b>£</b>	<b>£</b>
<b>12 Creditors: amounts falling due within one year</b>		
Trade creditors	-	<i>107</i>
Amounts owed to group undertakings	<b>49,203</b>	<i>123,313</i>
Accruals	<b>1,200</b>	<i>1,300</i>
	<b>50,403</b>	<i>124,720</i>

**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

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

**The Robertson Trust**

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

**Infant Resuscitation DVD**

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

**Spifox Project**

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

*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*

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

*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.*

*The Robertson Trust*

*The Robertson Trust funded £42,000 over three years from 2014-15 towards volunteer family support services in Scotland. £14,000 was received and applied in 2015-16. In addition, the Russell Trust donated a further £1,000 during 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.*

*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 2017**

**14 Analysis of net assets between funds**

<b>Current year</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>
	<b>2017</b>	<b>2017</b>	<b>2017</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Current assets	<b>50,510</b>	<b>3,300</b>	<b>53,810</b>
Creditors: amounts falling due within one year	<b>(50,403)</b>		<b>(50,403)</b>
	<b>107</b>	<b>3,300</b>	<b>3,407</b>
	<b>107</b>	<b>3,300</b>	<b>3,407</b>
<i>Prior year</i>	<i>Unrestricted</i>	<i>Restricted</i>	<i>Total</i>
	<i>2016</i>	<i>2016</i>	<i>2016</i>
	<i>£</i>	<i>£</i>	<i>£</i>
<i>Current assets</i>	<i>136,936</i>	<i>3,300</i>	<i>140,236</i>
<i>Creditors: amounts falling due within one year</i>	<i>(124,720)</i>		<i>(124,720)</i>
	<i>12,216</i>	<i>3,300</i>	<i>15,516</i>
	<i>12,216</i>	<i>3,300</i>	<i>15,516</i>

**15 Related parties**

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

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

A total of £49,203 was owed in group undertakings. Of this, £27,066 was owed to Bliss and £22,137 owed to Bliss Sales Ltd.