

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 2020

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

Legal and Administrative Information

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	Verity Baldry (Chair) Calvin Sellers Emily Drayson
Chief Executive	Caroline Lee-Davey
Company Secretary	Kay D'Cruz
Registered Office	13 Queen's Road Aberdeen AB15 4YL
Independent Examiner	Sayer Vincent LLP Invicta House 108-114 Golden Lane London EC1Y 0TL
Bankers	Lloyds Bank PLC 3 St George's Road London SW19 4DR
Solicitors	Mishcon de Reya LLP Africa House 70 Kingsway London WC2B 6AH

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

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The Directors of the Charity (who are the Trustees of the Charity for charity law purposes) present their report and the financial statements for the year ended 31 March 2020. Reference and administrative information set out on page 2 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

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 has also been registered as a charity with the Office of the Scottish Charity Regulator since 29 September 2009.

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.

The Bliss Scotland Trustee Board currently consists of two Trustees from the Bliss group Board – the Chair and the Treasurer – and an additional Trustee who is a Trustee of Bliss Scotland only, recruited following an internal evaluation of Bliss Scotland governance early in this financial year. It is the intention of the Bliss Scotland Trustee Board to advertise for a second independent Bliss Scotland Trustee during 2020-21.

Trustee induction and training

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

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

Organisation

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

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

All Trustees are on fixed terms of office of four years and can serve up to two terms. The Board met three times during the year.

Related parties and co-operation with other organisations

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

Risk management

The Trustees review the major risks facing the Charity on a regular basis, monitoring reserves and reviewing key financial systems to ensure sufficient resources are available to meet our obligations in the event of adverse conditions. The Trustees have also examined other operational and business risks faced by the Charity and confirm that they have established systems to manage significant risks, with further improvements in risk management planned for 2020-21.

Key risks to the Charity include:

- The impact of the COVID-19 pandemic on the ability of the charity to deliver its operations in practice; in the context of ongoing high levels of uncertainty about how the pandemic will continue to affect NHS Scotland and wider society over the medium term
- The impact of the COVID-19 pandemic on the ability of the charity to fundraise, in particular through community and events fundraising in the light of social distancing restrictions; and thus on income levels for this financial year and beyond
- Ensuring Bliss Scotland services continue to align closely with NHS Scotland services and structures.

The systems of control and activities to minimise risk include:

- Periodic review of progress against the agreed strategy
- An annual operational plan approved by Trustees
- An annual budget approved by Trustees
- Monthly reviews of financial results, for both income and expenditure, against budgets
- Review of a risk register six times a year by the Finance, Risk & Fundraising sub-committee, at meetings of the full volunteer Board of Trustees, and by the Senior Management Team
- Delegated authorities to spend within defined limits
- Legal, HR and finance input from expert advisers
- Regular contact with key personnel from NHS Scotland and the Scottish Government, and meetings of the Bliss Scotland Progression Group.

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

Public Benefit and measuring our impact

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

Regular evaluation of Bliss Scotland's work demonstrates the clear and positive benefit that we have on thousands of babies, their families and the healthcare professionals who care for them. This is particularly through:

- The provision of free information and support to families of babies in neonatal care, which enables and empowers them to play a full role in their baby's hands-on care, which has proven health and developmental benefits for babies
- The support for audit and improvement of practice in neonatal units, in particular to maximise the involvement of parents in their babies' care

- Highlighting the challenges for neonatal care and supporting development of the solutions to address these through our policy and campaigning work; and
- Supporting public and patient involvement in research to maximise its patient benefit.

We regularly evaluate the impact and effectiveness of our work through a process of measurement and evaluation led by SMT and managers, which are reviewed by Trustees periodically at meetings of the Board.

About Bliss Scotland

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

Our vision:

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

Our mission:

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

Our values:

Trusted

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

Supportive

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

Ambitious

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

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

Our strategy

This has been the first year of our new 2019-2022 strategy, for which we undertook extensive consultation and information-gathering across staff, trustees, external sources, and our beneficiaries; including a survey of almost 300 Bliss Scotland stakeholders (predominantly parents) during summer 2018.

Our approach for this strategy period builds on our previous 2016-2019 strategy priorities and successes, with our priorities even more keenly focused on the outcomes we are seeking to achieve for babies born premature or sick, our primary beneficiaries. In deciding to frame our new strategic objectives explicitly in relation to outcomes for babies, we are aiming to improve our ability to prioritise and focus on those activities which allow us to make the biggest difference for babies within the resources we have available.

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

Over the course of this strategy period we will need to ensure that Bliss Scotland continues to be able to support itself financially, with income generated in Scotland paying for Scottish activity in full; and that our governance for Bliss Scotland appropriately reflects the need for Scottish input alongside maintaining consistency, as far as possible, between how we support babies, families and health professionals in Scotland compared to how we do so across the rest of the UK.

Trustees' Report for the Year Ended 31 March 2020

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

1. For more babies born premature or sick to survive

We will:

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

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

We will:

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

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

We will:

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

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

We will:

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

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

We will:

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

Review of 2019-20 activities

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

Highlights this year have included:

- We worked in partnership with Sands, the Royal College of Midwives and the Scottish Government to develop a further national conference on Transforming Loss, which was to include a focus on the rollout of the Perinatal Mortality Review Tool in Scotland, a key means of reviewing all cases of neonatal death to inform reductions in perinatal mortality; however, unfortunately this conference was postponed in March 2020 due to COVID-19 restrictions
- Bliss has continued to support the Scottish Government's Best Start programme of maternity and neonatal quality improvement, inputting into both the Best Start Implementation Programme Board and the Best Start Perinatal Sub-Group, including the development and evaluation of the early implementers of the new neonatal model of care, designed to ensure that the smallest and sickest babies are cared for in the right place to maximise their chances of survival.

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

Highlights this year have included:

- We now have Bliss Champion volunteers trained and active in 10 out of Scotland's 15 neonatal units
- Our Bliss Champion volunteers provided emotional support to over 2,000 families during the course of the year
- We produced new information for parents in two priority areas – Going home from the neonatal unit and How to be involved in your baby's care – including a new podcast for parents on Being involved in your baby's care on the neonatal unit
- Involvement in the development and launch of the Scottish Bereavement Care Pathway for Pregnancy and Baby Loss, in particular the Neonatal Death Pathway, which provides clear guidance for Health Boards on offering high quality end of life and bereavement care for parents who sadly lose a baby in the neonatal period.
- We supported the evaluation of the Scottish Government's Neonatal Expenses Fund – which provides financial support to parents with a baby in neonatal care, thereby supporting them to spend more time with their baby and play a hands-on role in their care – and worked with the Government to secure further enhancements to the updated Fund, which launched on 1 April 2020; these enhancements included:
 - Eligibility for parents if their baby is transferred to a paediatric setting
 - Discretionary use of the fund to cover accommodation expenses
 - Streamlining of the claiming process so parents receive a flat rate for food and drink, rather than having to provide receipts.

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

Highlights this year have included:

- We now have 13 out of Scotland's 15 neonatal units registered for and actively working towards the Bliss Baby Charter, our flagship audit and accreditation programme to deliver tangible improvements in care for babies
- Nine Baby Charter audits have been received and marked, and five Pledges of Improvement certificates – demonstrating a commitment to change – have been awarded
- We have reshaped our engagement with Scottish neonatal health professionals with the formation of the Bliss Scotland Progression Group, enabling us to communicate and engage regularly with all the key players in the Scottish neonatal sector.

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

Highlights this year have included continued support for two UK-wide neonatal research projects led from Scotland:

- CASSAVA, led by researchers at the University of Edinburgh, looking into the safest way for women in preterm labour to give birth
- CUBS, led by researchers at the University of Dundee, researching whether premature babies can be fed when they show hunger cues rather than at scheduled feeding times.

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

Highlights this year have included:

- Campaigning work across all nations of the UK around the need for additional provision of Neonatal Leave & Pay for parents of babies in neonatal care, to enable both parents to spend more time with their baby – on top of existing maternity, paternity and parental leave provisions – in recognition of the impact of a neonatal stay on family bonding and attachment; this was both included as a commitment in the SNP manifesto for the 2019 general election, and was also subsequently announced as UK Government policy in the March 2020 budget. When implemented from 2023 this new provision will apply across England, Wales and Scotland
- Bliss has continued to support the Scottish Government's Best Start programme of maternity and neonatal quality improvement, inputting into both the Best Start Implementation Programme Board and the Best Start Perinatal Sub-Group
- As members of the National Discharge Planning Group we supported the development of the Principles of Discharge Planning and Neonatal Follow Up
- Ongoing engagement with parliamentarians across all major parties throughout the year, including specific influencing in the run-up to the General Election 2019, including as part of the Pregnancy and Baby Charities Network.

We have been delighted this year to be able to support more of our fabulous Scottish supporters and fundraisers to take on challenges for Bliss; this included:

- Another year of growth for the Kiltwalk events, through which we raised over £15,000, more than double the fundraising income for these events compared to the previous year
- A second successful Little Lights Scotland walk in Glasgow, which raised £9,000
- Over £8,000 raised from the Edinburgh Marathon Festival.

We were also thrilled to work closely with our Bliss Scotland Ambassador Lady Sarra Hoy, and her husband Sir Chris Hoy, who featured in our World Prematurity Day *I Wish I'd Known* campaign, sponsored by Pampers. Activity around World Prematurity Day supported our ongoing growth in digital engagement, which contributed to a more than 25% growth in Scottish web users compared to the previous year, increasing to just over 40,000 web users across the year.

Plans for the future

Towards the end of this financial year we were faced with the COVID-19 pandemic, which has of course affected the neonatal sector, and Bliss Scotland's work and plans for 2020-21, alongside everything else. This has caused us to rapidly recalibrate our service delivery in Scotland, prioritising immediate support for families and health

professionals to ensure continued involvement of parents in their baby's neonatal care. Our plans for the year have shifted quite rapidly, and will continue to do so as the situation evolves, but as it stands our priorities over the coming year are:

- To rapidly refocus our information and support services for parents to provide clear and comprehensive information about how COVID-19 affects their baby's neonatal journey, including the development of virtual support services
- To prioritise policy and campaigning work to ensure that parental involvement in their baby's neonatal care is maximised, in the context of access restrictions to hospitals in light of COVID-19
- To review and refresh our fundraising plans, particularly those involving community and events activity, in light of social distancing and related measures
- Once the immediate COVID-19 crisis has settled, to continue our planned work for the year, in particular to include working with health professionals to make more progress through the Baby Charter process of audit and quality improvement.

As we continue to develop and expand our services and reach in Scotland over the remainder of this three year strategy period, we will also continue to strengthen our governance and sustainability as a charity within the Bliss group of charities. This will involve:

- Recruiting a further Bliss Scotland only Trustee to sit on the Board
- Continuing to develop our Scottish fundraising to ensure that through the generosity of our Scottish supporters, we're able to continue to fully fund all of our activities in Scotland.

Thanks and acknowledgements

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

British Association of Perinatal Medicine	Royal College of Paediatrics and Child Health
NHS Scotland	Sands
Perinatal Mental Health Network	Scottish Government
Scottish Perinatal Neonatal Network	Scottish Neonatal Nurses Group
Royal College of Midwives	Scotstar
Royal College of Nursing	Twins Trust
Royal College of Obstetricians and Gynaecologists	National Bereavement Care Pathway Scotland

In addition, we would like to thank the many hundreds of families, health professionals and other individuals who have supported our work. We would not be able to deliver our services in Scotland without these fantastic supporters, and we look forward to developing relationships further over the coming years to help us reach every baby born premature or sick in Scotland.

Supporters and Partners

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

Cruden Homes (East) Ltd
Lathallan School
Sir Chris and Lady Sarra Hoy
Scottish Government

Sky Jacqui Trust
The Barcapel Foundation
Tay Charitable Trust

Financial Review

Total income remained at a similar level to prior year, at £127,961 (2019: £133,382) and expenditure decreased slightly in parallel to £125,758 (2019: £132,007) producing a small surplus of £2,203 (2019: £1,375). Bliss Scotland now has unrestricted reserves of £4,529 (2019: £2,326), and no restricted reserves (2019: £0).

In line with expectations, this year's income did not need to include any donations from Bliss (2019: £0) to balance Bliss Scotland's financial affairs. Going forward, Bliss Scotland aims to continue this position of financial independence from Bliss through maintaining our dedicated fundraising in Scotland.

This balanced result in 2019/20 was supported by funds from both the Scottish Government and the Barcapel Foundation (totalling £46k, py £38k), to support the development of the Bliss Baby Charter in Scotland. This is testament to the work Bliss has carried out to support the Scottish Government's *Best Start* programme, and underpins our ongoing work to support neonatal units in Scotland to improve their delivery of family-centred care. The Scottish Government has further supported our work with a £11k grant to support the work of our Bliss Champions in Scotland, who help provide vital support and information to parents in 10 of the 15 neonatal units in Scotland.

In order to be able to compare our income and expenditure from the previous years' strategy period to this strategy period, and in order to show most clearly how our income and expenditure is generated and spent across the organisation, we use the following four key areas of work throughout our Annual Accounts.

- Supporting parents and carers
- Engaging with neonatal health professionals
- Campaigning for change
- Supporting research

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,

The impact of the COVID-19 pandemic is likely to impact on fundraising income throughout the 20/21 financial year, and possibly beyond. This may make it harder to ensure a balanced financial position for the year ahead. The trustees have made use of the Government Job Retention Scheme to furlough staff, cut costs where possible and have moved away from relying on mass participation events for fundraising, using virtual methods where possible, to ensure that we can meet our planned spending commitments during the year ahead.

Additionally, the charity has assurance that the parent charity, Bliss, will continue to support Bliss Scotland (Charity) Limited if necessary. Given this, along with reserves of £4,529, the Trustees therefore consider the charity to be a Going Concern.

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

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

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 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 2020 was 3 (2019:4). The Trustees are members of the charity but this entitles them only to voting rights. The Trustees have no beneficial interest in the charity.

The directors acknowledge the following responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476
- The directors 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.

On behalf of the Board of Trustees.

**Verity Baldry
Chair of Trustees**

Dated: 30 July 2020

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

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

I report to the trustees on my examination of the accounts of Bliss Scotland (Charity) Limited for the year ended 31 March 2020.

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

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

Signed:

Name: Judith Miller, FCA

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

Date: 5 August 2020

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

Statement of Financial Activities, including Income and Expenditure Account
For the year ended 31 March 2020

	Notes	Unrestricted funds £	Restricted Funds £	Total 2020 £	Total 2019 £
Income					
Donations	2	5,386	-	5,386	7,782
Charitable activities:					
Supporting parents and carers	3	-	12,750	12,750	24,500
Engaging with neonatal health professionals		-	45,982	45,982	44,726
Supporting research		-	-	-	1,000
Other trading activities	4	63,843	-	63,843	55,374
Total income		69,229	58,732	127,961	133,382
Expenditure					
Costs of raising funds	5	41,188		41,188	43,417
Charitable activities:					
Supporting parents and carers	6	13,976	12,750	26,726	29,824
Engaging with neonatal health professionals		156	45,982	46,138	45,615
Campaigning for change		10,443	-	10,443	11,916
Supporting research		1,263	-	1,263	1,235
Total expenditure		67,026	58,732	125,758	132,007
Net income (expenditure) before transfers		2,203	-	2,203	1,375
Transfers between funds		-	-	-	-
Net movement in funds		2,203	-	2,203	1,375
Fund balances brought forward		2,326	-	2,326	951
Fund balances carried forward	14	4,529	-	4,529	2,326

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 2020

Company No. SC365557

		2020 £	2019 £
	Notes		
Current Assets			
Debtors	11	3,870	25,327
Cash at bank and in hand		<u>1,259</u>	<u>590</u>
		5,129	25,917
Creditors; amounts falling due within one year	12	(600)	(23,591)
		<u>4,529</u>	<u>2,326</u>
Total assets less current liabilities		<u>4,529</u>	<u>2,326</u>
Funds			
Restricted funds	13	-	-
Unrestricted funds		<u>4,529</u>	<u>2,326</u>
Total funds		<u>4,529</u>	<u>2,326</u>

For the year ending 31 March 2020 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:

Verity Baldry
Chair of Trustees
Date: 30 July 2020

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

Statement of Cash Flows
For the year ended 31 March 2020

	2020 £	2019 £
Cash generated from / (used in) operating activities	669	(26,975)
Increase / (decrease) in cash and cash equivalents during the year	<u>669</u>	<u>(26,975)</u>
Cash and cash equivalents at the beginning of the year	590	27,565
Cash and cash equivalents at the end of the year	<u><u>1,259</u></u>	<u><u>590</u></u>
 Reconciliation of the net movement in funds to the net cash flow from operating activities		
Net movement in funds	2,203	1,375
Decrease (increase) in debtors	21,457	(11,327)
Increase (decrease) in creditors	<u>(22,991)</u>	<u>(17,023)</u>
Net cash generated from (used in) operating activities	<u>669</u>	<u>(26,975)</u>

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

Notes to the Accounts
For the year ended 31 March 2020

1 Accounting Policies

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

1.1 Statutory information

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

1.2 Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (August 2014) and the Companies Act 2006. The charity is a Public Benefit Entity as defined by FRS 102.

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

1.3 Preparation of the accounts on a going concern basis

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

1.4 Income

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

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

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

1.5 Cash and cash equivalents

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

1.6 Financial Instruments

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

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

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability 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 2020

1.7 Provisions

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

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

1.8 Fund accounting

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

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

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

1.9 Expenditure

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

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

1.10 Support and governance costs

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

1.11 Operating leases

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

1.12 Tax status

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

1.13 Value Added Tax

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

1.14 Volunteers

The assistance received from volunteers has not been financially recognised.

2 Donations	2020	2019
	£	£
Unrestricted		
Legacies	-	-
Trust funding	1,000	1,250
Corporate funding	895	4,237
Donations	3,491	2,295
Donation from Bliss	-	-
	<u>5,386</u>	<u>7,782</u>

3 Income from charitable activities	2020	2019
	£	£
Restricted		
Charitable Activities	<u>58,732</u>	<u>70,226</u>

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

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Notes to the Accounts (Continued)
For the year ended 31 March 2020

4	Other trading income	2020	2019
		£	£
	Unrestricted		
	Money raised through sporting and community activities	63,843	55,374
		63,843	55,374

5	Costs of raising funds	2020	2019
		£	£
	Unrestricted		
	Seeking donations, grants and legacies	-	86
	Staging sporting and community activities	40,441	42,250
	Support costs	747	1,081
		41,188	43,417

6 Charitable Activities

Analysis of expenditure on charitable activities	Activities undertaken directly	Support Costs	Total 2020	Total 2019
	£	£	£	£
Supporting parents and carers	21,068	5,658	26,726	29,824
Engaging with neonatal health professionals	41,323	4,815	46,138	45,615
Campaigning for change	8,990	1,453	10,443	11,916
Supporting research	421	842	1,263	1,235
	71,802	12,768	84,570	88,590

Analysis of expenditure on charitable activities by fund	Unrestricted 2020	Restricted 2020	Total 2020
	£	£	£
Supporting parents and carers	13,976	12,750	26,726
Engaging with neonatal health professionals	156	45,982	46,138
Campaigning for change	10,443	-	10,443
Supporting research	1,263	-	1,263
	25,838	58,732	84,570

Analysis of expenditure on charitable activities by fund 2019	Unrestricted 2019	Restricted 2019	Total 2019
	£	£	£
Supporting parents and carers	5,324	24,500	29,824
Engaging with neonatal health professionals	889	44,726	45,615
Campaigning for change	11,916	-	11,916
Supporting research	235	1,000	1,235
	18,364	70,226	88,590

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Notes to the Accounts (Continued)
For the year ended 31 March 2020

	Costs of raising funds £	Charitable Activities £	Total 2020 £
7 Support costs			
Consists of:			
Other support costs	482	12,432	12,914
Governance costs	264	336	600
	<u>746</u>	<u>12,768</u>	<u>13,514</u>
<i>Prior year</i>			
Other support costs	849	14,460	15,309
Governance costs	232	368	600
	<u>1,081</u>	<u>14,828</u>	<u>15,909</u>

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

	2020 £	2019 £
8 Governance costs		
Consists of:		
Independent examination fee	600	600
	<u>600</u>	<u>600</u>

9 Trustees

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

	2020	2019
10 Employees		
Number of employees	<u>3</u>	<u>3</u>
Employment costs		
Wages and salaries	58,934	64,030
Social Security costs	4,660	5,542
Pension contributions	2,574	3,177
	<u>66,168</u>	<u>72,749</u>

	2020 £	2019 £
11 Debtors		
Amounts owed from group undertakings	3,870	25,326
	<u>3,870</u>	<u>25,326</u>

Bliss Scotland (Charity) Limited
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Notes to the Accounts (Continued)
For the year ended 31 March 2020

	2020	2019
	£	£
12 Creditors: amounts falling due within one year		
Amounts owed to group undertakings	-	-
Accruals and deferred income	<u>600</u>	<u>23,591</u>
	<u><u>600</u></u>	<u><u>23,591</u></u>

13 Restricted funds

The income funds of the charity include restricted funds comprising of the following unexpended balances of donations and grants held on trust for a specific purpose. The purpose for each donation and grant has been categorised according to our strategic aims.

Current year

	Balance at 1 April 2019	Incoming Resources	Resources expended	Balance at 31 March 2020
Supporting parents and carers				
Scottish Government	-	11,250	(11,250)	-
Other Grants	-	1,500	(1,500)	-
Engaging with neonatal health professionals				
Scottish Government	-	35,982	(35,982)	-
Other Grants	-	10,000	(10,000)	-
Supporting research				
Other Grants	-	-	-	-
	<u>-</u>	<u>58,732</u>	<u>(58,732)</u>	<u>-</u>

Prior year

	Balance at 1 April 2018	Incoming Resources	Resources expended	31 March 2019
<i>Supporting parents and carers</i>				
<i>Scottish Government</i>	-	15,000	(15,000)	-
<i>Other Grants</i>	-	9,500	(9,500)	-
<i>Engaging with neonatal health professionals</i>				
<i>Scottish Government</i>	-	27,126	(27,126)	-
<i>Other Grants</i>	-	17,600	(17,600)	-
<i>Supporting research</i>				
<i>Other Grants</i>	-	1,000	(1,000)	-
	<u>-</u>	<u>70,226</u>	<u>(70,226)</u>	<u>-</u>

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14 Analysis of net assets between funds

Current year	Unrestricted 2020 £	Restricted 2020 £	Total 2020 £
Current assets	5,129	-	5,129
Creditors: amounts falling due within one year	<u>(600)</u>	-	<u>(600)</u>
	<u>4,529</u>	<u>-</u>	<u>4,529</u>
<i>Prior year</i>	<i>Unrestricted 2019 £</i>	<i>Restricted 2019 £</i>	<i>Total 2019 £</i>
<i>Current assets</i>	25,917	-	25,917
<i>Creditors: amounts falling due within one year</i>	<u>(23,591)</u>	-	<u>(23,591)</u>
	<u>2,326</u>	<u>-</u>	<u>2,326</u>

15 Related parties

A management charge of £54,865 (py £45,863) was applied to Bliss Scotland (Charity) Ltd. from its parent company, Bliss for the allocation of support and governance costs.

The parent company Bliss, donated £nil (py £0) to Bliss Scotland (Charity) Limited in order to balance its financial affairs.

A total of £3,870 (py £25,327) was owed from group undertakings. Of this, £3,475 (py £23,240) was owed from Bliss and £395 (py £2,087) owed from Bliss Sales Ltd.