

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 2021

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	Jason Parker (Chair) Calvin Sellers (Treasurer) Emily Drayson Morven Finlayson
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

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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 2021. 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 two additional Trustees who are Trustees of Bliss Scotland only.

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 (although this has not been possible to arrange for Trustees appointed in the last year), and buddying with 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, most recently in 2019-20.

Organisation

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

The Trustee Board for the Bliss group of charities currently has 12 Trustees, including a Chair, Vice-Chair and Treasurer. The Trustee Board for Bliss Scotland currently has four Trustees, including a Chair and Treasurer.

All Trustees are on fixed terms of office of four years and can serve up to two terms. The Board met twice during the year, and Bliss Scotland Trustees were also invited to join the annual Board away day for Bliss UK (held over two half-days in November / December 2020).

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.

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.

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, the Scottish Perinatal Network 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 second year of our 2019-2022 strategy, for which we undertook extensive consultation and information-gathering across staff, trustees, external stakeholders, and our beneficiaries during summer 2018.

Our strategic objectives are explicitly framed in relation to outcomes for babies, and while the advent of the Covid-19 pandemic just before the start of this financial year significantly affected our operational planning for the year, with new areas of work developed at pace to address new challenges in neonatal care raised by the pandemic, it is important to note that this affected *how* we have delivered our strategic objectives over this year, but not *what* those objectives were nor what we sought to achieve overall.

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.

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

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

Trustees' Report for the Year Ended 31 March 2021

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 2020-21 activities

1. For more babies born premature or sick to survive

Highlights this year have included:

- Bliss has continued to support the Scottish Government's Best Start programme of maternity and neonatal quality improvement, which includes recommendations to ensure that the smallest and sickest babies are cared for in the right place to maximise their chances of survival. While much of the Best Start programme was paused for most of the year due to NHS Scotland focusing on tackling the Covid-19 pandemic, we have continued to work closely with the Scottish Government and the Scottish Perinatal Network to support ongoing work in this area as needed
- We have continued to work closely with our partners in the Pregnancy & Baby Charities Network (PBCN), and in particular towards the end of the year supported the development of a specific Scottish manifesto for parliamentary elections in early 21/22, which included as one of the top four shared priorities: "Give all sick and premature babies the best chance of survival". Bliss has led on the campaigning on behalf of the Pregnancy & Baby Charities Network to encourage Scottish MSP candidates to pledge to support the PBCN manifesto.

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

Evidence is very clear that it is best for babies in neonatal care that they have their parents playing a hands-on role in their care from the moment they are born until they are discharged home. Parental involvement is essential both to support improved outcomes for babies born premature or sick, and also for attachment and bonding as a family.

However, the arrival of the Covid-19 pandemic prompted the introduction of tight restrictions on parent access to neonatal units. While parents would typically expect to be able to access their baby 24/7, policies changed such that in many cases parents were only able to spend a few hours a day at their baby's cotside; or only one parent was able to be on the unit; or parents were only able to attend one at a time, meaning they never had the opportunity to be with their baby together. While these restrictions were at their tightest during the first few months of the pandemic and first lockdown in spring / early summer 2020, they have persisted in one form or another in most units all year, and have been the cause of significant distress and anguish to parents and families.

In this context, supporting parents to play an active role in their babies' decision-making and care – which has always been central to Bliss Scotland's work – became more important this year, with parents needing us more than ever. We have worked closely with the Scottish Government throughout the year on the national advice being given to neonatal units on parent access, with specific activity including:

- Bliss' Position Statement on Parent Access was circulated to all units by the Scottish Perinatal Network
- Bliss Scotland's input was sought on Scottish Government Covid-19 new parent leaflets
- Bliss' Position Statement on Parent Access was explicitly referenced in Scottish Government *Covid-19 Remobilisation Guidance for Maternity and Neonatal Services*
- Input from Bliss Scotland led to Scottish Remobilisation Guidance being updated further to reflect that Covid-19 positive parents should be supported to spend time with critically ill babies and babies receiving end of life care; as well as to provide greater clarity that both parents can be present regardless of Protection Level.

In terms of providing direct support to parents, while our Bliss Champion volunteers were unable to attend neonatal units to provide face-to-face emotional support, a number of our Scottish volunteers stepped forward to deliver emotional support to parents remotely, via videocall, which has been offered to all parents with a baby on the neonatal unit or in the months following discharge.

In addition, we developed new digital information and support resources this year, including:

- A new animation to support parents to play a hands-on role in their babies' care on the unit, supported by Pampers and distributed through the vCreate platform
- Updated information on feeding, and on specific medical conditions

Trustees' Report for the Year Ended 31 March 2021

- A comprehensive suite of Covid-19 information, including on shielding for families of children who had been born premature or sick.

We had 40,486 Scottish website users this year, a stable number compared to 19/20 (40,348).

More broadly, financial support for parents to enable them to be with their babies in neonatal care continued to be supported through the Scottish Government's Neonatal Expenses Fund; this was relaunched on 1 April 2020 with additional provisions, following close work with and influencing from Bliss, which mean that:

- Both parents/guardians now receive £8.50 for food each day, rather than having to show receipts for expenditure to be reimbursed
- Both parents/guardians of a baby are entitled to claim travel expenses when they are both travelling to hospital on the same day
- The fund can now be used to support the costs of overnight accommodation if the Local Health Board is unable to provide this
- Parents/guardians are entitled to claim from the fund if their baby is moved out of the neonatal unit and into another ward for ongoing treatment.

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

13 neonatal units (out of 15) in Scotland are registered and participating in the Bliss Baby Charter. However, as with other areas of work, the impact of the Covid-19 pandemic meant that many units were unable to progress with their Baby Charter activity as much as they would have hoped, due to more immediate crisis management priorities relating to pandemic response.

Nonetheless, during the course of the year:

- 4 audits were submitted and feedback provided
- 6 one-to-one meetings were held with individual units to support them in progressing through the Baby Charter
- 2 meetings were held of our Bliss Scotland Progression Group
- One Scottish unit (Wishaw) was a pilot unit for the digital Baby Charter tool – which was developed this year to facilitate more seamless administration of the Baby Charter by units – and a further 11 Scottish units have now received training on the new digital tool, which formally became operational on 1 April 2021.

During the course of the year we also attended meetings of national bodies including the Scottish Neonatal Nurses Group (SNNNG), and the Scottish Perinatal Network.

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:

- Supporting the Scotstar Neonatal Transport Review: This has included ensuring parent voice and service user experience is accommodated within the review through a parent experience survey and development of new materials, and impact on families is considered as part of the review process.
 - Bliss has continued to support the Scottish Government's Best Start programme of maternity and neonatal quality improvement. While much of the Best Start programme was paused for most of the year due to NHS Scotland focusing on tackling the Covid-19 pandemic, we have continued to work closely with the Scottish Government and the Scottish Perinatal Network to support ongoing work in this area as needed, including attending the Data and Evidence Sub-Group.
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We have been grateful for the continued funding support from the Scottish Government for our two primary areas of service delivery – parent support and Bliss Baby Charter – however our broader fundraising, typically based on community, challenges and events activity, has been significantly affected by the impact of Covid-19, in particular lockdown and social distancing restrictions.

This has meant that all our major planned events were either postponed or cancelled, including the Edinburgh Marathon Festival, Kiltwalks, and our Bliss Scotland Little Lights Walk in Glasgow. Similarly, our planned Big Steps for Small Feet challenge – a Ben Nevis night climb in partnership with 10 other baby charities, to raise awareness of baby loss – was postponed from June 2020 to June 2021. This has meant our Scottish Fundraising Officer has focused on supporting UK-wide fundraising activity, including new virtual events.

Plans for the future

While there remains significant external uncertainty relating to the progression of the Covid-19 pandemic and roadmap out of it, as we start the 21/22 financial year we have been able to refocus our attention principally on the delivery of the third and final year of our 2019-2022 strategy. As it stands, therefore, our main priorities for the year include:

- Supporting more parents to play a hands-on role in their babies' decision-making and care on the neonatal unit, through: continuing to advocate for a full return to unrestricted parent access; facilitating the return of our Bliss Champion volunteers to provide face-to-face emotional support on neonatal units as guidance allows; and continuing to distribute and promote our suite of comprehensive information resources.
- Facilitating improvements in family-centred care on neonatal units through the delivery of high-quality support and assessment of units' progress through the Bliss Baby Charter audit process, including the first gold accreditation awards to units in Scotland.
- Re-starting our community and events fundraising activity in Scotland, in line with government guidance.

In addition, we will undertake a process of strategy review to inform the development of our new 2022-2025 strategy, including engagement with our beneficiaries and stakeholders, as well as extensive review of the achievements and challenges of our current strategy, and a thorough process of external horizon-scanning.

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 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:

Gap Giving
JTH Charitable Trust
The Ronald Miller Foundation
Sir Chris and Lady Sarra Hoy
Scottish Government

Financial Review

Total income dropped in this financial year, from £127,961 to £90,998, largely as a consequence of the coronavirus restrictions in Scotland, and the cancellation of almost all community and events activity. Expenditure decreased in parallel, from £125,758 to £95,132, resulting in a small deficit of £4,134 (19/20: surplus of £2,203). Bliss Scotland has unrestricted reserves of £395 (20: £4,529), and no restricted reserves (19/20: £0).

In line with expectations, this year's income did not need to include any donations from Bliss (19/20: £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 at a level that at least covers the cost of activity in Scotland.

This balanced result in 20/21 was supported by funds from the Scottish Government (totalling £33k, 19/20: £36k), 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 £19k grant (19/20: £11k) to provide support services 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,

Bliss Scotland does not intend to build up significant reserves, but the parent charity, Bliss, has approved a new Reserves Policy during the year, which takes a risk-based approach to ensuring reserves are appropriate for the activities for the full Bliss group.

The charity also has assurance that the parent charity, Bliss, will continue to support Bliss Scotland (Charity) Limited if necessary. Given this, as well as holding positive shareholder funds, the Trustees 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.

Jason Parker

Chair of Trustees

Dated: 29 July 2021

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 2021.

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: 14 September 2021

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

Statement of Financial Activities, including Income and Expenditure Account
For the year ended 31 March 2021

	Notes	Unrestricted funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Income					
Donations	2	25,476	-	25,476	5,386
Charitable activities:					
Supporting parents and carers	3	-	18,530	18,530	12,750
Engaging with neonatal health professionals		-	33,110	33,110	45,982
Supporting research		-	-	-	-
Other trading activities	4	13,882	-	13,882	63,843
Total income		39,358	51,640	90,998	127,961
Expenditure					
Costs of raising funds	5	20,719	-	20,719	41,188
Charitable activities:	6				
Supporting parents and carers		8,405	18,530	26,935	26,726
Engaging with neonatal health professionals		5,779	33,110	38,889	46,138
Campaigning for change		8,327	-	8,327	10,443
Supporting research		262	-	262	1,263
Total expenditure		43,492	51,640	95,132	125,758
Net income / (expenditure) before transfers		(4,134)	-	(4,134)	2,203
Transfers between funds		-	-	-	-
Net movement in funds		(4,134)	-	(4,134)	2,203
Fund balances brought forward		4,529	-	4,529	2,326
Fund balances carried forward	14	395	-	395	4,529

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 2021

Company No. SC365557

		2021 £	2020 £
	Notes		
Current Assets			
Debtors	11	47,616	3,870
Cash at bank and in hand		133	1,259
		<u>47,749</u>	<u>5,129</u>
Creditors; amounts falling due within one year	12	(47,354)	(600)
Total assets less current liabilities		<u>395</u>	<u>4,529</u>
Funds			
Restricted funds	13	-	-
Unrestricted funds		395	4,529
Total funds		<u>395</u>	<u>4,529</u>

For the year ending 31 March 2021 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:

Jason Parker
Chair of Trustees
Date: 29 July 2021

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

Statement of Cash Flows
For the year ended 31 March 2021

	2021 £	2020 £
Cash generated from / (used in) operating activities	(1,126)	669
Increase / (decrease) in cash and cash equivalents during the year	(1,126)	669
Cash and cash equivalents at the beginning of the year	1,259	590
Cash and cash equivalents at the end of the year	133	1,259
 Reconciliation of the net movement in funds to the net cash flow from operating activities		
Net movement in funds	(4,134)	2,203
Decrease (increase) in debtors	(43,746)	21,457
Increase (decrease) in creditors	46,754	(22,991)
Net cash generated from (used in) operating activities	(1,126)	669

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

Notes to the Accounts
For the year ended 31 March 2021

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 instrument.

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

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

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

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

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

Bliss Scotland (Charity) Limited
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Notes to the Accounts (Continued)
For the year ended 31 March 2021

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	2021	2020
		£	£
	Unrestricted		
	Legacies	-	-
	Trust funding	2,590	1,000
	Corporate funding	1,000	895
	Donations	7,193	3,491
	Furlough Claims	14,693	-
	Donation from Bliss	-	-
		<u>25,476</u>	<u>5,386</u>
3	Income from charitable activities	2021	2020
		£	£
	Restricted		
	Charitable Activities	<u>51,640</u>	<u>58,732</u>

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

Bliss Scotland (Charity) Limited
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Notes to the Accounts (Continued)
For the year ended 31 March 2021

4	Other trading income	2021	2020
		£	£
	Unrestricted		
	Money raised through sporting and community activities		
		13,882	63,843
		13,882	63,843

5	Costs of raising funds	2021	2020
		£	£
	Unrestricted		
	Seeking donations, grants and legacies	-	-
	Staging sporting and community activities	19,907	40,441
	Support costs	812	747
		20,719	41,188

6 Charitable Activities

Analysis of expenditure on charitable activities	Activities undertaken directly	Support Costs	Total 2021	Total 2020
	£	£	£	£
Supporting parents and carers	19,615	7,320	26,935	26,726
Engaging with neonatal health professionals	33,563	5,326	38,889	46,138
Campaigning for change	5,413	2,914	8,327	10,443
Supporting research	-	262	262	1,263
	58,591	15,822	74,413	84,570

Analysis of expenditure on charitable activities by fund	Unrestricted 2021	Restricted 2021	Total 2021
	£	£	£
Supporting parents and carers	8,405	18,530	26,935
Engaging with neonatal health professionals	5,779	33,110	38,889
Campaigning for change	8,327	-	8,327
Supporting research	262	-	262
	22,773	51,640	74,413

Analysis of expenditure on charitable activities by fund 2020	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

Bliss Scotland (Charity) Limited
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Notes to the Accounts (Continued)
For the year ended 31 March 2021

	Costs of raising funds £	Charitable Activities £	Total 2021 £
7 Support costs			
Consists of:			
Other support costs	521	15,513	16,034
Governance costs	291	309	600
	<u>812</u>	<u>15,822</u>	<u>16,634</u>
<i>Prior year</i>			
Other support costs	482	12,432	12,914
Governance costs	264	336	600
	<u>746</u>	<u>12,768</u>	<u>13,514</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.

	2021 £	2020 £
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, and no trustee expenses were paid.

	2021	2020
10 Employees		
Number of employees	<u>3</u>	<u>3</u>
Employment costs	£	£
Wages and salaries	52,425	58,934
Redundancy and termination	1,364	-
Social Security costs	3,929	4,660
Pension contributions	2,294	2,574
	<u>60,012</u>	<u>66,168</u>

	2021 £	2020 £
11 Debtors		
Amounts owed from group undertakings	47,616	3,870
	<u>47,616</u>	<u>3,870</u>

Bliss Scotland (Charity) Limited
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Notes to the Accounts (Continued)
For the year ended 31 March 2021

	2021 £	2020 £
12 Creditors: amounts falling due within one year		
Amounts owed to group undertakings	-	-
Accruals and deferred income	47,354	600
	<u>47,354</u>	<u>600</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 2020	Incoming Resources	Resources expended	Balance at 31 March 2021
Supporting parents and carers				
Scottish Government	-	18,530	(18,530)	-
Engaging with neonatal health professionals				
Scottish Government	-	33,110	(33,110)	-
	<u>-</u>	<u>51,640</u>	<u>(51,640)</u>	<u>-</u>

Prior year

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

Bliss Scotland (Charity) Limited
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Notes to the Accounts (Continued)
For the year ended 31 March 2021

14 Analysis of net assets between funds

Current year	Unrestricted 2021 £	Restricted 2021 £	Total 2021 £
Current assets	47,749	-	47,749
Creditors: amounts falling due within one year	(47,354)	-	(47,354)
	<u>395</u>	<u>-</u>	<u>395</u>
 <i>Prior year</i>	 <i>Unrestricted 2020 £</i>	 <i>Restricted 2020 £</i>	 <i>Total 2020 £</i>
Current assets	5,129	-	5,129
Creditors: amounts falling due within one year	(600)	-	(600)
	<u>4,529</u>	<u>-</u>	<u>4,529</u>

15 Related parties

A management charge of £33,346 (py £54,865) 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 £47,631 (py £3,235) was owed from group undertakings. Of this, £47,236 (py £3,475) was owed from Bliss and £395 (py £395) owed from Bliss Sales Ltd.