

BLISS FAMILY CHARITY

England & Wales · Charity number 1113165

Details

Status Registered

Legal form Other

Registered 2006-03-06

Register [View on the Charity Commission register](#)

Contact

Address 36 The Esplanade
Frinton-On-Sea
CO13 9HZ

Phone 01255674762

Email david.bliss444@gmail.com

Activities

Objects: THE SUPPORT OF EDUCATIONAL ESTABLISHMENTS FOR CHILDREN UNDER 18 YEARS OF AGE THROUGHOUT THE WORLD BUT PARTICULARLY IN UNDEVELOPED COUNTRIES

Activities: To support educational establishments for children under 18 years of age in Africa and to support families with children on that continent in need of food,shelter,healthcare and sustenance.PLEASE NOTE WE CAN NO LONGER ACCEPT ANY NEW APPLICATIONS FOR SUPPORT.

Classification

- **How:** Makes Grants To Organisations
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Accommodation/housing
- **Who:** Children/young People, Other Defined Groups

Geography

- **Area of benefit:** WORLDWIDE
- Eswatini

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£234,998	£239,383	-	-
2024-03-31	£194,570	£184,260	-	-
2023-03-31	£264,376	£247,150	-	-
2022-03-31	£208,852	£190,423	-	-
2021-03-31	£202,309	£303,487	-	-

Trustees

Name	Role	Appointed
MR D M BLISS		
VANDA DENISE BLISS		
William Mellor		2017-10-17

BLISS FAMILY CHARITY

England & Wales - Charity number 1113165

Accounts

Registered Charity number: 1113165

BLISS FAMILY CHARITY

**ANNUAL REPORT AND
FINANCIAL STATEMENTS**

31 MARCH 2025

BLISS FAMILY CHARITY

CONTENTS

	Page
Legal and administrative information	1
Trustees' report	2 – 4
Auditor's report	5 – 8
Statement of financial activities	9
Balance sheet	10
Notes to the financial statements	11 - 13

BLISS FAMILY CHARITY

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mr D M Bliss
Mrs V D Bliss
Mr W Mellor

Address

36 The Esplanade
Frinton on Sea
Essex
CO13 9HZ

Registered Charity Number

1113165

Auditor

Sumer Auditco Limited
820 The Crescent
Colchester Business Park
Colchester
Essex
CO4 9YQ

Bankers

NatWest Bank plc
10 Station Road
Clacton on Sea
Essex
CO15 1TA

BLISS FAMILY CHARITY

TRUSTEES' REPORT

The Trustees present their annual report together with the audited financial statements of the charity for the year ended 31 March 2025.

The charity was registered on 6 March 2006.

Reference and administrative details of the charity, its trustees and advisers

The information on page 1 forms part of this report.

The Trustees set out below have held office during the whole of the period to the date of this report, unless otherwise stated:

Mr D M Bliss
Mrs V D Bliss
Mr W Mellor

Structure, governance and management

The financial statements are prepared in accordance with the Trust Deed and the recommendations of the Statement of Recommended Practice - Accounting and Reporting by Charities and comply with applicable law. The financial statements are prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The charity is governed by its Trust Deed, dated 4 December 2005.

The Trustees are entitled to appoint new Trustees, of whom there must be at least three. Trustees are given the appropriate training on appointment as part of their induction. Decisions regarding the charity are made by the Trustees at Trustee meetings.

Principal risks

The Trustees have examined the risks faced by the charity and actively seek to mitigate these wherever possible. Whilst funds are principally received by the charity from Mr D M Bliss, the risks associated with the charity holding this money whilst the disbursement of the funds are awaited is mitigated by these monies being held at a reputable bank.

Objectives and organisational structure

The Charity was registered on 6 March 2006. Its charitable objectives are to support educational establishments for children under 18 years of age throughout the world but particularly in undeveloped countries and to support families with children in those countries in need of food, shelter, healthcare and sustenance. There are no plans to alter these charitable objectives in the future.

The Charity's activities are of a wholly charitable nature and it does not operate with a view to profit.

BLISS FAMILY CHARITY

TRUSTEES' REPORT (continued)

Public benefit

All activities are conducted for charitable purposes to benefit the public. In doing so the Trustees have complied with their duties in this area as set out in Section 17 of the Charities Act. Further details of charitable objectives are provided within the *Objectives and organisational structure* section of this report.

Achievements and key performance indicators

The Trustees are pleased with the level of expenditure on charitable activities during the year and the way in which this has helped the charity to continue to achieve its charitable objects.

Financial review

The results for the year to 31 March 2025 are set out within the Statement of Financial Activities.

The Trustees are satisfied with the results for the year. The fund balance at the year end is £112,406 which will be used in accordance with the charity's objectives.

Funds

Funds restricted by the donor are treated as restricted funds. No restricted funds arose during the year.

All other unrestricted funds are primarily held to be expended on charitable activities that are planned for the future.

Going concern

The trustees' view is that the financial statements are correct to be prepared on the going concern basis as they consider that the charity will continue in operational existence for the foreseeable future. In forming this view, the trustees have considered the closing position of the charity at 31 March 2025, which demonstrates factors such as relatively strong levels of cash and unrestricted funds. The trustees also consider that ongoing donations should remain largely unaffected by global economic uncertainties.

Plans for the future

The intention is to continue operating the charity in a consistent, stable manner, so as to enable it to continue to meet its underlying objectives.

BLISS FAMILY CHARITY

TRUSTEES' REPORT (continued)

Trustees' responsibilities statement

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK".

The law applicable to charities in England and Wales 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 charity and of the incoming resources and application of resources of the charity 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 judgments and accounting estimates that are reasonable and prudent;
- state whether applicable 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 charity will continue in operation.

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

As far as the Trustees are aware, there is no relevant audit information of which the charity's auditor is unaware. The Trustees have taken all the steps that they ought to have taken as Trustees in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

Approved by the trustees on
and signed on their behalf by

D M Bliss

BLISS FAMILY CHARITY

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF BLISS FAMILY CHARITY

Opinion

We have audited the financial statements of Bliss Family Charity (the 'charity') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2025 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

BLISS FAMILY CHARITY

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF BLISS FAMILY CHARITY

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

- the information given in the Trustees' Report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Trustees' responsibilities statement set out on page 4 the Trustees are responsible for the preparation of financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

BLISS FAMILY CHARITY

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF BLISS FAMILY CHARITY

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditors under section 144 of the Charities Act and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general commercial and sector experience, through discussion with the trustees (as required by auditing standards), inspection of any of the Charity's regulatory and legal correspondence and discussed with the members the policies and procedures regarding compliance with laws and regulations. We communicated identified laws and regulations throughout our team and remained alert to any indications of noncompliance throughout the audit.

The potential effect of these laws and regulations on the financial statements varies considerably.

The Charity is subject to laws and regulations that directly affect the financial statements including financial reporting and other regulatory legislation, including the Charities Act, and we assessed the extent of compliance with these laws and regulations as part of our procedures on the related financial statement items.

Due to the size and nature of the Charity, it is not subject to other laws and regulations where the consequences of non-compliance could have a material effect on amounts or disclosures in the financial statements, for instance through the imposition of fines or litigation. Auditing standards limit the required audit procedures to identify noncompliance with laws and regulations to enquiry of the trustees and other management and inspection of regulatory and legal correspondence, if any.

Audit procedures undertaken in response to the potential risks relating to irregularities (which include fraud and non-compliance with laws and regulations) comprised of: enquiries of management and those charged with governance as to whether the Charity complies with such regulations; enquiries of management and those charged with governance concerning any actual or potential litigation or claims, inspection of any relevant legal documentation, testing the appropriateness of journal entries and the performance of analytical review to identify any unexpected movements in account balances which may be indicative of fraud.

There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Irregularities that result from fraud might be inherently more difficult to detect than irregularities that result from error. As explained above, there is an unavoidable risk that material misstatements may not be detected, even though the audit has been planned and performed in accordance with ISAs (UK).

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditor's Report.

BLISS FAMILY CHARITY

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF BLISS FAMILY CHARITY

Use of our report

This report is made solely to the charity's Trustees, as a body, in accordance with part 4 of the charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's Trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and its Trustees, as a body, for our audit work, for this report, or for the opinions we have formed.



Piers Harrison (Senior Statutory Auditor)

for and on behalf of
Sumer Auditco Limited

Statutory Auditor

820 The Crescent
Colchester Business Park
Colchester
Essex
CO4 9YQ

Date: 30 September 2025

Sumer Auditco Limited are eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

BLISS FAMILY CHARITY

STATEMENT OF FINANCIAL ACTIVITIES YEAR ENDED 31 MARCH 2025

	Note	Unrestricted funds 2025 £	Total funds 2025 £	Total funds (unrestricted) Restated 2024 £
Income from:				
Interest income		657	657	250
Donations and legacies	1	<u>234,341</u>	<u>234,341</u>	<u>229,115</u>
Total income		<u>234,998</u>	<u>234,998</u>	<u>229,365</u>
Expenditure on:				
Charitable activities:				
Bank charges and similar fees		133	133	102
Other charitable activities	2	<u>239,250</u>	<u>239,250</u>	<u>184,158</u>
Total expenditure		<u>239,383</u>	<u>239,383</u>	<u>184,260</u>
Net expenditure		(4,385)	(4,385)	45,105
Reconciliation of funds:				
Total funds brought forward		<u>116,791</u>	<u>116,791</u>	<u>71,686</u>
Total funds carried forward		<u>112,406</u>	<u>112,406</u>	<u>116,791</u>

Continuing operations

All income and expenditure derive from continuing activities.

Total recognised gains and losses

The statement of financial activities includes all gains and losses recognised in the period.

The notes on pages 11 to 13 form part of these financial statements.

BLISS FAMILY CHARITY

BALANCE SHEET AS AT 31 MARCH 2025

	Note	£	2025 £	£	2024 Restated £
Current assets					
Accrued income		46,868		34,795	
Cash at bank		65,538		<u>81,996</u>	
			<u>112,406</u>		<u>116,791</u>
Net current assets			<u>112,406</u>		<u>116,791</u>
Funds					
Unrestricted funds	3		<u>112,406</u>		<u>116,791</u>
Total funds			<u>112,406</u>		<u>116,791</u>

Approved by the Board of Trustees on
and signed on its behalf by

D M Bliss

Trustee

The notes on pages 11 to 13 form part of these financial statements.

BLISS FAMILY CHARITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1. ACCOUNTING POLICIES

General information

The Bliss Family Charity is registered with the Charity Commission, registration number 1113165. Further details are provided within the Trustees' Report.

Basis of accounting

The financial statements have been prepared under the historical cost convention. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (as updated in October 2018); Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK"; and the Charities Act.

The financial statements have been prepared to give a "true and fair" view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a "true and fair" view. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), rather than the Accounting and Reporting by Charities: Statement of Recommended Practice which has since been withdrawn.

As explained within the Trustees' report, the charity is operated to provide public benefit.

Donation income and the funds of the charity

Donation income is accounted for when the charity is legally entitled to the income. It is grossed up in the accounts to include income tax recoverable upon initial recognition. The income tax recoverable is accrued accordingly.

Funds restricted by the donor are treated as restricted funds. All other receipts are treated as unrestricted funds.

Expenditure

All expenditure is accounted for on an accruals basis and is recognised when there is a legal or constructive obligation to pay.

Taxation

The Bliss Family Charity is a charity within the meaning of the Charities Act and as such is a charity within the meaning of Part 11, Corporation Tax Act 2010. Accordingly the trust is potentially exempt from taxation in respect of income or gains received within categories covered by Part 11, Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied exclusively to its charitable purposes.

BLISS FAMILY CHARITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1. ACCOUNTING POLICIES (continued)

Cash and cash equivalents

Cash equivalents are recognised as such and included with other cash balances where they represent short term, highly liquid investments that are readily convertible to known amounts of cash without being subject to a significant change in value.

Functional and presentation currency

The charity's functional and presentation currency is sterling.

Going concern

The financial statements have been prepared on a going concern basis as the Trustees are of the view that the charity will continue in operational existence for the foreseeable future. In forming this view, the Trustees have also considered the charity's level of financial resources it has available and the ongoing security of its main income streams. As a consequence, the Trustees believe that the company is well placed to manage its business risks successfully for at least the next twelve months.

2. GRANTS AND DONATIONS

	2025 £	2024 £
Moya Trust	105,000	89,970
Network for Africa	20,000	20,000
Build It International	15,000	20,000
FareShare	22,000	-
Child's I Foundation	15,000	-
Orbis Charitable Trust	15,000	10,000
Guba Swaziland	30,000	25,000
Ripple Effect International	17,000	16,500
The Big Give Trust	<u>250</u>	<u>2,688</u>
Total	<u>239,250</u>	<u>184,158</u>

BLISS FAMILY CHARITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

3. FUNDS

Statement of funds - current year

	Balance at 1 April 2024 Restated £	Income £	Expenditure £	Balance at 31 March 2025 £
Unrestricted funds	<u>116,791</u>	<u>234,998</u>	<u>(239,383)</u>	<u>112,406</u>

Statement of funds - prior year

	Balance at 1 April 2023 £	Income Restated £	Expenditure £	Balance at 31 March 2024 £
Unrestricted funds	<u>71,686</u>	<u>229,365</u>	<u>(184,260)</u>	<u>116,791</u>

4. CONTROL

The Trustees have ultimate control of the charity

5. RELATED PARTIES

During the year, donations totalling £187,292 (2024 : £139,000) were received from Mr D M and Mrs V D Bliss, Trustees of the Bliss Family Charity.

No Trustee received any remuneration or reimbursement for expenses from the charity during the year (2024 : £Nil). Similarly, the remuneration of the senior management team was £Nil (2024 : £Nil).

6. CHANGE OF ACCOUNTING POLICY AND PRIOR YEAR ADJUSTMENT

The Trustees have reviewed and changed the accounting policy for recognising the income tax recoverable on donation income. The income tax recoverable was previously recognised when the gift aid claims were lodged with HMRC. It is now recognised when the charity becomes legally entitled to the donation income.

The comparatives have been restated to reflect this change in accounting policy. This has resulted in the recognition of additional donation income of £34,795 and accrued income of £34,795 during the prior year, increasing both the surplus and reserves of the charity by £34,795 during the prior year.

Signature: 
David Bliss [Sep 30, 2025 11:53:03 GMT+1]

Email: david.bliss444@gmail.com






K52845 Bliss Family Charity 2025 accounts.pdf

Final Audit Report

2025-09-30

Created:	2025-09-30
By:	ESigning Scrutton Bland (esigning@scruttonbland.co.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAACKaeAF-9qg9l8phAcVQPSffi0o4sRSr

"K52845 Bliss Family Charity 2025 accounts.pdf" History

-  Document created by ESigning Scrutton Bland (esigning@scruttonbland.co.uk)
2025-09-30 - 10:26:29 AM GMT
-  Waiting for Signature by david.bliss444@gmail.com
2025-09-30 - 10:26:37 AM GMT
-  Signer david.bliss444@gmail.com entered name at signing as david bliss
2025-09-30 - 10:53:01 AM GMT
-  Document e-signed by david bliss (david.bliss444@gmail.com)
Signing Link is created by ESigning Scrutton Bland (esigning@scruttonbland.co.uk)
Signature Date: 2025-09-30 - 10:53:03 AM GMT - Time Source: server
-  Agreement completed.
2025-09-30 - 10:53:03 AM GMT

BLISS FAMILY CHARITY

England & Wales - Charity number 1113165

Accounts

BLISS FAMILY CHARITY

**ANNUAL REPORT AND
FINANCIAL STATEMENTS**

31 MARCH 2024

BLISS FAMILY CHARITY

CONTENTS

	Page
Legal and administrative information	1
Trustees' report	2 - 5
Auditor's report	6 - 9
Statement of financial activities	10
Balance sheet	11
Notes to the financial statements	12 - 15

BLISS FAMILY CHARITY

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mr D M Bliss
Mrs V D Bliss
Mr W Mellor

Address

36 The Esplanade
Frinton on Sea
Essex
CO13 9HZ

Registered Charity Number

1113165

Auditor

Sumer Auditco Limited
820 The Crescent
Colchester Business Park
Colchester
Essex
CO4 9YQ

Bankers

NatWest Bank plc
10 Station Road
Clacton on Sea
Essex
CO15 1TA

BLISS FAMILY CHARITY

TRUSTEES' REPORT

The Trustees present their annual report together with the audited financial statements of the charity for the year ended 31 March 2024.

The charity was registered on 6 March 2006.

Reference and administrative details of the charity, its trustees and advisers

The information on page 1 forms part of this report.

The Trustees set out below have held office during the whole of the period to the date of this report, unless otherwise stated:

Mr D M Bliss
Mrs V D Bliss
Mr W Mellor

Structure, governance and management

The financial statements are prepared in accordance with the Trust Deed and the recommendations of the Statement of Recommended Practice - Accounting and Reporting by Charities and comply with applicable law. The financial statements are prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The charity is governed by its Trust Deed, dated 4 December 2005.

The Trustees are entitled to appoint new Trustees, of whom there must be at least three. Trustees are given the appropriate training on appointment as part of their induction. Decisions regarding the charity are made by the Trustees at Trustee meetings.

Principal risks

The Trustees have examined the risks faced by the charity and actively seek to mitigate these wherever possible. Whilst funds are principally received by the charity from Mr D M Bliss, the risks associated with the charity holding this money whilst the disbursement of the funds are awaited is mitigated by these monies being held at a reputable bank.

Objectives and organisational structure

The Charity was registered on 6 March 2006. Its charitable objectives are to support educational establishments for children under 18 years of age throughout the world but particularly in undeveloped countries and to support families with children in those countries in need of food, shelter, healthcare and sustenance. There are no plans to alter these charitable objectives in the future.

The Charity's activities are of a wholly charitable nature and it does not operate with a view to profit.

BLISS FAMILY CHARITY

TRUSTEES' REPORT (continued)

Public benefit

All activities are conducted for charitable purposes to benefit the public. In doing so the Trustees have complied with their duties in this area as set out in Section 17 of the Charities Act. Further details of charitable objectives are provided within the *Objectives and organisational structure* section of this report.

Achievements and key performance indicators

The Trustees are pleased with the level of expenditure on charitable activities during the year and the way in which this has helped the charity to continue to achieve its charitable objects.

Financial review

The results for the year to 31 March 2024 are set out within the Statement of Financial Activities.

The Trustees are satisfied with the results for the year. The fund balance at the year end is £81,996 which will be used in accordance with the charity's objectives.

Funds

Funds restricted by the donor are treated as restricted funds. No restricted funds arose during the year.

All other unrestricted funds are primarily held to be expended on charitable activities that are planned for the future.

Going concern

The trustees' view is that the financial statements are correct to be prepared on the going concern basis as they consider that the charity will continue in operational existence for the foreseeable future. In forming this view, the trustees have considered the closing position of the charity at 31 March 2024, which demonstrates factors such as relatively strong levels of cash and unrestricted funds. The trustees also consider that ongoing donations should remain largely unaffected by global economic uncertainties.

Plans for the future

The intention is to continue operating the charity in a consistent, stable manner, so as to enable it to continue to meet its underlying objectives.

BLISS FAMILY CHARITY

TRUSTEES' REPORT (continued)

Trustees' responsibilities statement

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK".

The law applicable to charities in England and Wales 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 charity and of the incoming resources and application of resources of the charity 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 judgments and accounting estimates that are reasonable and prudent;
- state whether applicable 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 charity will continue in operation.

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

As far as the Trustees are aware, there is no relevant audit information of which the charity's auditor is unaware. The Trustees have taken all the steps that they ought to have taken as Trustees in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

BLISS FAMILY CHARITY

TRUSTEES' REPORT (continued)

Auditor

Our auditors SB Audit LLP merged with Sumer Auditco Limited on 28 March 2024. Accordingly, SB Audit LLP formally resigned as the Charity's auditor with the Trustees duly appointing Sumer Auditco Limited to fill the vacancy arising.

Approved by the trustees on 14/8/24
and signed on their behalf by

D M Bliss

BLISS FAMILY CHARITY

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF BLISS FAMILY CHARITY

Opinion

We have audited the financial statements of Bliss Family Charity (the 'charity') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2024 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

BLISS FAMILY CHARITY

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF BLISS FAMILY CHARITY

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

- the information given in the Trustees' Report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Trustees' responsibilities statement set out on page 4 the Trustees are responsible for the preparation of financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

BLISS FAMILY CHARITY

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF BLISS FAMILY CHARITY

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditors under section 144 of the Charities Act and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general commercial and sector experience, through discussion with the trustees (as required by auditing standards), inspection of any of the Charity's regulatory and legal correspondence and discussed with the members the policies and procedures regarding compliance with laws and regulations. We communicated identified laws and regulations throughout our team and remained alert to any indications of noncompliance throughout the audit.

The potential effect of these laws and regulations on the financial statements varies considerably.

The Charity is subject to laws and regulations that directly affect the financial statements including financial reporting and other regulatory legislation, including the Charities Act, and we assessed the extent of compliance with these laws and regulations as part of our procedures on the related financial statement items.

Due to the size and nature of the Charity, it is not subject to other laws and regulations where the consequences of non-compliance could have a material effect on amounts or disclosures in the financial statements, for instance through the imposition of fines or litigation. Auditing standards limit the required audit procedures to identify noncompliance with laws and regulations to enquiry of the trustees and other management and inspection of regulatory and legal correspondence, if any.

Audit procedures undertaken in response to the potential risks relating to irregularities (which include fraud and non-compliance with laws and regulations) comprised of: enquiries of management and those charged with governance as to whether the Charity complies with such regulations; enquiries of management and those charged with governance concerning any actual or potential litigation or claims, inspection of any relevant legal documentation, testing the appropriateness of journal entries and the performance of analytical review to identify any unexpected movements in account balances which may be indicative of fraud.

There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Irregularities that result from fraud might be inherently more difficult to detect than irregularities that result from error. As explained above, there is an unavoidable risk that material misstatements may not be detected, even though the audit has been planned and performed in accordance with ISAs (UK).

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditor's Report.

BLISS FAMILY CHARITY

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF BLISS FAMILY CHARITY

Use of our report

This report is made solely to the charity's Trustees, as a body, in accordance with part 4 of the charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's Trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and its Trustees, as a body, for our audit work, for this report, or for the opinions we have formed.

Sumer Auditco Limited

Statutory Auditor

820 The Crescent
Colchester Business Park
Colchester
Essex
CO4 9YQ

15/8/24

Sumer Auditco Limited are eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

BLISS FAMILY CHARITY

STATEMENT OF FINANCIAL ACTIVITIES YEAR ENDED 31 MARCH 2024

	Note	Unrestricted funds 2024 £	Total funds 2024 £	Total funds (unrestricted) 2023 £
Income from:				
Interest income		250	250	389
Donations and legacies	1	<u>194,320</u>	<u>194,320</u>	<u>263,987</u>
Total income		<u>194,570</u>	<u>194,570</u>	<u>264,376</u>
Expenditure on:				
Charitable activities:				
Bank charges and similar fees		102	102	150
Other charitable activities	2	<u>184,158</u>	<u>184,158</u>	<u>247,000</u>
Total expenditure		<u>184,260</u>	<u>184,260</u>	<u>247,150</u>
Net income		10,310	10,310	17,226
Reconciliation of funds:				
Total funds brought forward		<u>71,686</u>	<u>71,686</u>	<u>54,460</u>
Total funds carried forward		<u><u>81,996</u></u>	<u><u>81,996</u></u>	<u><u>71,686</u></u>

Continuing operations

All income and expenditure derive from continuing activities.

Total recognised gains and losses

The statement of financial activities includes all gains and losses recognised in the period.

The notes on pages 12 to 15 form part of these financial statements.

BLISS FAMILY CHARITY

BLISS FAMILY CHARITY

BALANCE SHEET AS AT 31 MARCH 2024

	Note	£	2024 £	£	2023 £
Current assets					
Debtors	3	-		10,765	
Cash at bank		<u>81,996</u>		<u>60,921</u>	
			<u>81,996</u>		<u>71,686</u>
			<u>81,996</u>		<u>71,686</u>
Net current assets					
					<u>71,686</u>
Funds					
Unrestricted funds	4		<u>81,996</u>		<u>71,686</u>
			<u>81,996</u>		<u>71,686</u>
Total funds					
			<u>81,996</u>		<u>71,686</u>

Approved by the Board of Trustees on 14/8/24
and signed on its behalf by

D M Bliss

Trustee

The notes on pages 12 to 15 form part of these financial statements.

BLISS FAMILY CHARITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

1. ACCOUNTING POLICIES

General information

The Bliss Family Charity is registered with the Charity Commission, registration number 1113165. Further details are provided within the Trustees' Report.

Basis of accounting

The financial statements have been prepared under the historical cost convention, subject to the valuation of investments at market value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (as updated in October 2018); Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK"; and the Charities Act.

The financial statements have been prepared to give a "true and fair" view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a "true and fair" view. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), rather than the Accounting and Reporting by Charities: Statement of Recommended Practice which has since been withdrawn.

As explained within the Trustees' report, the charity is operated to provide public benefit.

Donation income and the funds of the charity

Donation income is accounted for when the charity is legally entitled to the income. It is grossed up in the accounts to include income tax recoverable when the gift aid claims are lodged with HMRC. Amounts lodged but not received are accrued accordingly.

Funds restricted by the donor are treated as restricted funds. All other receipts are treated as unrestricted funds.

Expenditure

All expenditure is accounted for on an accruals basis and is recognised when there is a legal or constructive obligation to pay.

Debtors

Debtors are recognised at the settlement amount.

Taxation

The Bliss Family Charity is a charity within the meaning of the Charities Act and as such is a charity within the meaning of Part 11, Corporation Tax Act 2010. Accordingly the trust is potentially exempt from taxation in respect of income or gains received within categories covered by Part 11, Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied exclusively to its charitable purposes.

BLISS FAMILY CHARITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

1. ACCOUNTING POLICIES (continued)

Cash and cash equivalents

Cash equivalents are recognised as such and included with other cash balances where they represent short term, highly liquid investments that are readily convertible to known amounts of cash without being subject to a significant change in value.

Functional and presentation currency

The charity's functional and presentation currency is sterling.

Going concern

The financial statements have been prepared on a going concern basis as the Trustees are of the view that the charity will continue in operational existence for the foreseeable future. In forming this view, the Trustees have also considered the charity's level of financial resources it has available and the ongoing security of its main income streams. As a consequence, the Trustees believe that the company is well placed to manage its business risks successfully for at least the next twelve months.

2. GRANTS AND DONATIONS

	2024 £	2023 £
Moya Trust	89,970	100,000
Network for Africa	20,000	10,000
Build It International	20,000	-
Plan It International	-	6,500
World Child Cancer	-	15,000
Microloan Foundation	-	12,000
Orbis Charitable Trust	10,000	12,000
Guba Swaziland	25,000	75,000
Ripple Effect International (formerly Send A Cow)	16,500	16,500
The Big Give Trust	<u>2,688</u>	-
Total	<u>184,158</u>	<u>247,000</u>

3. DEBTORS

	2024 £	2023 £
Other debtors	<u>-</u>	<u>10,765</u>

BLISS FAMILY CHARITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

4. FUNDS

Statement of funds - current year

	Balance at 1 April 2023 £	Income £	Expenditure £	Balance at 31 March 2024 £
Unrestricted funds	<u>71,686</u>	<u>194,570</u>	<u>(184,260)</u>	<u>81,996</u>

Statement of funds - prior year

	Balance at 1 April 2022 £	Income £	Expenditure £	Balance at 31 March 2023 £
Unrestricted funds	<u>54,460</u>	<u>264,376</u>	<u>(247,150)</u>	<u>71,686</u>

BLISS FAMILY CHARITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

5. CONTROL

The Trustees have ultimate control of the charity

6. RELATED PARTIES

During the year, donations totalling £139,000 (2023 : £220,000) were received from Mr D M and Mrs V D Bliss, Trustees of the Bliss Family Charity. A balance of £Nil (2023 : £10,765), was owed by Mr D M and Mrs V D Bliss at 31 March 2024, as shown within debtors.

No Trustee received any remuneration or reimbursement for expenses from the charity during the year (2023 : £Nil). Similarly, the remuneration of the senior management team was £Nil (2023 : £Nil).

BLISS FAMILY CHARITY

England & Wales - Charity number 1113165

Accounts

Registered Charity number: 1113165

BLISS FAMILY CHARITY

**ANNUAL REPORT AND
FINANCIAL STATEMENTS**

31 MARCH 2023

BLISS FAMILY CHARITY

CONTENTS

	Page
Legal and administrative information	1
Trustees' report	2 - 5
Auditor's report	6 - 9
Statement of financial activities	10
Balance sheet	11
Notes to the financial statements	12 - 15

BLISS FAMILY CHARITY

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mr D M Bliss
Mrs V D Bliss
Mr W Mellor

Address

36 The Esplanade
Frinton on Sea
Essex
CO13 9HZ

Registered Charity Number

1113165

Auditor

SB Audit LLP
Chartered Accountants
820 The Crescent
Colchester Business Park
Colchester
Essex
CO4 9YQ

Bankers

NatWest Bank plc
10 Station Road
Clacton on Sea
Essex
CO15 1TA

BLISS FAMILY CHARITY

TRUSTEES' REPORT

The Trustees present their annual report together with the audited financial statements of the charity for the year ended 31 March 2023.

The charity was registered on 6 March 2006.

Reference and administrative details of the charity, its trustees and advisers

The information on page 1 forms part of this report.

The Trustees set out below have held office during the whole of the period to the date of this report, unless otherwise stated:

Mr D M Bliss
Mrs V D Bliss
Mr W Mellor

Structure, governance and management

The financial statements are prepared in accordance with the Trust Deed and the recommendations of the Statement of Recommended Practice - Accounting and Reporting by Charities and comply with applicable law. The financial statements are prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The charity is governed by its Trust Deed, dated 4 December 2005.

The Trustees are entitled to appoint new Trustees, of whom there must be at least three. Trustees are given the appropriate training on appointment as part of their induction. Decisions regarding the charity are made by the Trustees at Trustee meetings.

Principal risks

The Trustees have examined the risks faced by the charity and actively seek to mitigate these wherever possible. Whilst funds are principally received by the charity from Mr D M Bliss, the risks associated with the charity holding this money whilst the disbursement of the funds are awaited is mitigated by these monies being held at a reputable bank.

Objectives and organisational structure

The Charity was registered on 6 March 2006. Its charitable objectives are to support educational establishments for children under 18 years of age throughout the world but particularly in undeveloped countries and to support families with children in those countries in need of food, shelter, healthcare and sustenance. There are no plans to alter these charitable objectives in the future.

The Charity's activities are of a wholly charitable nature and it does not operate with a view to profit.

BLISS FAMILY CHARITY

TRUSTEES' REPORT (continued)

Public benefit

All activities are conducted for charitable purposes to benefit the public. In doing so the Trustees have complied with their duties in this area as set out in Section 17 of the Charities Act. Further details of charitable objectives are provided within the *Objectives and organisational structure* section of this report.

Achievements and key performance indicators

The Trustees are pleased with the level of expenditure on charitable activities during the year and the way in which this has helped the charity to continue to achieve its charitable objects.

Financial review

The results for the year to 31 March 2023 are set out within the Statement of Financial Activities.

The Trustees are satisfied with the results for the year. The fund balance at the year end is £71,686 which will be used in accordance with the charity's objectives.

Funds

Funds restricted by the donor are treated as restricted funds. No restricted funds arose during the year.

All other unrestricted funds are primarily held to be expended on charitable activities that are planned for the future.

Going concern

The trustees' view is that the financial statements are correct to be prepared on the going concern basis as they consider that the charity will continue in operational existence for the foreseeable future. In forming this view, the trustees have considered the closing position of the charity at 31 March 2023, which demonstrates factors such as relatively strong levels of cash and unrestricted funds. The trustees also consider that ongoing donations should remain largely unaffected by global economic uncertainties.

Plans for the future

The intention is to continue operating the charity in a consistent, stable manner, so as to enable it to continue to meet its underlying objectives.

BLISS FAMILY CHARITY

TRUSTEES' REPORT (continued)

Trustees' responsibilities statement

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK".

The law applicable to charities in England and Wales 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 charity and of the incoming resources and application of resources of the charity 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 judgments and accounting estimates that are reasonable and prudent;
- state whether applicable 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 charity will continue in operation.

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

As far as the Trustees are aware, there is no relevant audit information of which the charity's auditor is unaware. The Trustees have taken all the steps that they ought to have taken as Trustees in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

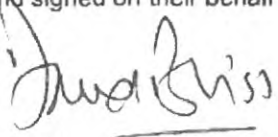
BLISS FAMILY CHARITY

TRUSTEES' REPORT (continued)

Auditor

Our auditors Scrutton Bland LLP transferred their audit registration and therefore that part of their business to a newly incorporated limited liability partnership, SB Audit LLP, on 1 April 2023. Accordingly Scrutton Bland LLP formally resigned as the Charity's auditor with the Trustees duly appointing SB Audit LLP to fill the vacancy arising.

Approved by the trustees on
and signed on their behalf by

 20/10/2023

D M Bliss

BLISS FAMILY CHARITY

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF BLISS FAMILY CHARITY

Opinion

We have audited the financial statements of Bliss Family Charity (the 'charity') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2023 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

BLISS FAMILY CHARITY

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF BLISS FAMILY CHARITY

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

- the information given in the Trustees' Report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Trustees' responsibilities statement set out on page 4 the Trustees are responsible for the preparation of financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

BLISS FAMILY CHARITY

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF BLISS FAMILY CHARITY

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditors under section 144 of the Charities Act and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general commercial and sector experience, through discussion with the trustees (as required by auditing standards), inspection of any of the Charity's regulatory and legal correspondence and discussed with the members the policies and procedures regarding compliance with laws and regulations. We communicated identified laws and regulations throughout our team and remained alert to any indications of noncompliance throughout the audit.

The potential effect of these laws and regulations on the financial statements varies considerably.

The Charity is subject to laws and regulations that directly affect the financial statements including financial reporting and other regulatory legislation, including the Charities Act, and we assessed the extent of compliance with these laws and regulations as part of our procedures on the related financial statement items.

Due to the size and nature of the Charity, it is not subject to other laws and regulations where the consequences of non-compliance could have a material effect on amounts or disclosures in the financial statements, for instance through the imposition of fines or litigation. Auditing standards limit the required audit procedures to identify noncompliance with laws and regulations to enquiry of the trustees and other management and inspection of regulatory and legal correspondence, if any.

Audit procedures undertaken in response to the potential risks relating to irregularities (which include fraud and non-compliance with laws and regulations) comprised of: enquiries of management and those charged with governance as to whether the Charity complies with such regulations; enquiries of management and those charged with governance concerning any actual or potential litigation or claims, inspection of any relevant legal documentation, testing the appropriateness of journal entries and the performance of analytical review to identify any unexpected movements in account balances which may be indicative of fraud.

No instances of material non-compliance were identified.

There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Irregularities that result from fraud might be inherently more difficult to detect than irregularities that result from error. As explained above, there is an unavoidable risk that material misstatements may not be detected, even though the audit has been planned and performed in accordance with ISAs (UK).

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditor's Report.

BLISS FAMILY CHARITY

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF BLISS FAMILY CHARITY

Use of our report

This report is made solely to the charity's Trustees, as a body, in accordance with part 4 of the charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's Trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and its Trustees, as a body, for our audit work, for this report, or for the opinions we have formed.

SB Audit LLP

SB Audit LLP

Chartered Accountants and Statutory Auditor

820 The Crescent
Colchester Business Park
Colchester
Essex
CO4 9YQ

20/10/23

SB Audit LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

BLISS FAMILY CHARITY

STATEMENT OF FINANCIAL ACTIVITIES YEAR ENDED 31 MARCH 2023

	Unrestricted funds 2023 £	Total funds (unrestricted) 2023 £	Total funds 2022 £
	Note		
Income from:			
Interest income		389	-
Donations and legacies	1	<u>263,987</u>	<u>208,852</u>
Total income		<u>264,376</u>	<u>208,852</u>
Expenditure on:			
Charitable activities:			
Bank charges and similar fees		150	123
Other charitable activities	2	<u>247,000</u>	<u>190,300</u>
Total expenditure		<u>247,150</u>	<u>190,423</u>
Net income		17,226	18,429
Reconciliation of funds:			
Total funds brought forward		<u>54,460</u>	<u>36,031</u>
Total funds carried forward		<u>71,686</u>	<u>54,460</u>

Continuing operations

All income and expenditure derive from continuing activities.

Total recognised gains and losses

The statement of financial activities includes all gains and losses recognised in the period.

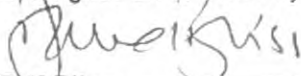
The notes on pages 12 to 15 form part of these financial statements.

BLISS FAMILY CHARITY

BALANCE SHEET AS AT 31 MARCH 2023

	Note	£	2023 £	£	2022 £
Current assets					
Debtors	3	10,765			
Cash at bank		<u>60,921</u>		<u>54,460</u>	
			<u>71,686</u>		<u>54,460</u>
Net current assets					
			<u>71,686</u>		<u>54,460</u>
Funds					
Unrestricted funds	4		<u>71,686</u>		<u>54,460</u>
Total funds			<u>71,686</u>		<u>54,460</u>

Approved by the Board of Trustees on
and signed on its behalf by


D M Bliss

20/10/2023

Trustee

The notes on pages 12 to 15 form part of these financial statements.

BLISS FAMILY CHARITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

1. Accounting Policies

General information

The Bliss Family Charity is registered with the Charity Commission, registration number 1113165. Further details are provided within the Trustees' Report.

Basis of accounting

The financial statements have been prepared under the historical cost convention, subject to the valuation of investments at market value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (as updated in October 2018); Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK"; and the Charities Act.

The financial statements have been prepared to give a "true and fair" view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a "true and fair" view. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), rather than the Accounting and Reporting by Charities: Statement of Recommended Practice which has since been withdrawn.

As explained within the Trustees' report, the charity is operated to provide public benefit.

Donation income and the funds of the charity

Donation income is accounted for when the charity is legally entitled to the income. It is grossed up in the accounts to include income tax recoverable when the gift aid claims are lodged with HMRC. Amounts lodged but not received are accrued accordingly.

Funds restricted by the donor are treated as restricted funds. All other receipts are treated as unrestricted funds.

Expenditure

All expenditure is accounted for on an accruals basis and is recognised when there is a legal or constructive obligation to pay.

Debtors

Debtors are recognised at the settlement amount.

Taxation

The Bliss Family Charity is a charity within the meaning of the Charities Act and as such is a charity within the meaning of Part 11, Corporation Tax Act 2010. Accordingly the trust is potentially exempt from taxation in respect of income or gains received within categories covered by Part 11, Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied exclusively to its charitable purposes.

BLISS FAMILY CHARITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

1. Accounting Policies (continued)

Cash and cash equivalents

Cash equivalents are recognised as such and included with other cash balances where they represent short term, highly liquid investments that are readily convertible to known amounts of cash without being subject to a significant change in value.

Functional and presentation currency

The charity's functional and presentation currency is sterling.

Going concern

The financial statements have been prepared on a going concern basis as the Trustees are of the view that the charity will continue in operational existence for the foreseeable future. In forming this view, the Trustees have also considered the charity's level of financial resources it has available and the ongoing security of its main income streams. As a consequence, the Trustees believe that the company is well placed to manage its business risks successfully for at least the next twelve months.

2. GRANTS AND DONATIONS

	2023 £	2022 £
Moya Trust	100,000	50,000
Network for Africa	10,000	11,075
Street Child	-	10,000
Right To Play	-	10,000
Send a Cow	16,500	10,000
Build It International	-	11,500
Plan It International	6,500	9,000
World Child Cancer	15,000	-
Microloan Foundation	12,000	-
Orbis Charitable Trust	12,000	15,000
Guba Swaziland	75,000	50,000
British Red Cross	-	10,000
Child's i Foundation	-	3,225
Ukraine Crisis	-	500
	<u>247,000</u>	<u>190,300</u>
Total	<u>247,000</u>	<u>190,300</u>

3. Debtors

	2023 £	2022 £
Other debtors	<u>10,765</u>	<u>-</u>

BLISS FAMILY CHARITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

4. FUNDS

Statement of funds - current year

	Balance at 1 April 2022 £	Income £	Expenditure £	Balance at 31 March 2023 £
Unrestricted funds	<u>54,460</u>	<u>264,376</u>	<u>(247,150)</u>	<u>71,686</u>

Statement of funds - prior year

	Balance at 1 April 2021 £	Income £	Expenditure £	Balance at 31 March 2022 £
Unrestricted funds	<u>36,031</u>	<u>208,852</u>	<u>(190,423)</u>	<u>54,460</u>
Total of funds	<u>36,031</u>	<u>208,852</u>	<u>(190,423)</u>	<u>54,460</u>

BLISS FAMILY CHARITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

5. CONTROL

The Trustees have ultimate control of the charity

6. RELATED PARTIES

During the year, donations totalling £220,000 (2022 : £175,000) were received from Mr D M and Mrs V D Bliss, Trustees of the Bliss Family Charity. A balance of £10,765 (2022 : £Nil), was owed by Mr D M and Mrs V D Bliss at 31 March 2023, as included within debtors.

No Trustee received any remuneration or reimbursement for expenses from the charity during the year (2022 : £Nil). Similarly, the remuneration of the senior management team was £Nil (2022 : £Nil).

BLISS FAMILY CHARITY

England & Wales - Charity number 1113165

Accounts

BLISS FAMILY CHARITY

**ANNUAL REPORT AND
FINANCIAL STATEMENTS**

31 MARCH 2022

BLISS FAMILY CHARITY

CONTENTS

	Page
Legal and administrative information	1
Trustees' report	2 - 4
Auditor's report	5 - 8
Statement of financial activities	9
Balance sheet	10
Notes to the financial statements	11 - 14

BLISS FAMILY CHARITY

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mr D M Bliss
Mrs V D Bliss
Mr W Mellor

Address

36 The Esplanade
Frinton on Sea
Essex
CO13 9HZ

Registered Charity Number

1113165

Auditor

Scrutton Bland LLP
Chartered Accountants
820 The Crescent
Colchester Business Park
Colchester
Essex
CO4 9YQ

Bankers

NatWest Bank plc
10 Station Road
Clacton on Sea
Essex
CO15 1TA

Investment manager

Barratt & Cooke
5 Opie Street
Norwich
Norfolk
NR1 3DW

BLISS FAMILY CHARITY

TRUSTEES' REPORT

The Trustees present their annual report together with the financial statements of the charity for the year ended 31 March 2022.

The charity was registered on 6 March 2006.

Reference and administrative details of the charity, its trustees and advisers

The information on page 1 forms part of this report.

The Trustees set out below have held office during the whole of the period to the date of this report, unless otherwise stated:

Mr D M Bliss
Mrs V D Bliss
Mr W Mellor

Structure, governance and management

The financial statements are prepared in accordance with the Trust Deed and the recommendations of the Statement of Recommended Practice - Accounting and Reporting by Charities and comply with applicable law. The financial statements are prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The charity is governed by its Trust Deed, dated 4 December 2005.

The Trustees are entitled to appoint new Trustees, of whom there must be at least three. Trustees are given the appropriate training on appointment as part of their induction. Decisions regarding the charity are made by the Trustees at Trustee meetings.

Principal risks

The Trustees have examined the risks faced by the charity and actively seek to mitigate these wherever possible. Whilst funds are principally received by the charity from Mr D M Bliss, the risks associated with the charity holding this money whilst the disbursement of the funds are awaited is mitigated by these monies being held at a reputable bank.

Objectives and organisational structure

The Charity was registered on 6 March 2006. Its charitable objectives are to support educational establishments for children under 18 years of age throughout the world but particularly in undeveloped countries and to support families with children in those countries in need of food, shelter, healthcare and sustenance. There are no plans to alter these charitable objectives in the future.

The Charity's activities are of a wholly charitable nature and it does not operate with a view to profit.

BLISS FAMILY CHARITY

TRUSTEES' REPORT (continued)

Public benefit

All activities are conducted for charitable purposes to benefit the public. In doing so the Trustees have complied with their duties in this area as set out in Section 17 of the Charities Act 2011. Further details of charitable objectives are provided within the *Objectives and organisational structure* section of this report.

Achievements and key performance indicators

The Trustees are pleased with the level of expenditure on charitable activities during the year and the way in which this has helped the charity to continue to achieve its charitable objects.

Financial review

The results for the year to 31 March 2022 are set out within the Statement of Financial Activities.

The Trustees are satisfied with the results for the year. The fund balance at the year end is £54,460 which will be used in accordance with the charity's objectives.

Funds

Funds restricted by the donor are treated as restricted funds. No restricted funds arose during the year.

All other unrestricted funds are primarily held to be expended on charitable activities that are planned for the future.

Going concern

The trustees' view is that the financial statements are correct to be prepared on the going concern basis as they consider that the charity will continue in operational existence for the foreseeable future. In forming this view, the trustees have considered the closing position of the charity at 31 March 2022, which demonstrates factors such as relatively strong levels of cash. The trustees also consider that ongoing donations should remain largely unaffected by global economic uncertainties.

Plans for the future

The intention is to continue operating the charity in a consistent, stable manner, so as to enable it to continue to meet its underlying objectives.

BLISS FAMILY CHARITY

TRUSTEES' REPORT (continued)

Trustees' responsibilities statement

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK".

The law applicable to charities in England and Wales 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 charity and of the incoming resources and application of resources of the charity 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 judgments and accounting estimates that are reasonable and prudent;
- state whether applicable 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 charity will continue in operation.

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

As far as the Trustees are aware, there is no relevant audit information of which the charity's auditor is unaware. The Trustees have taken all the steps that they ought to have taken as Trustees in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

Approved by the trustees on 3 August 2022
and signed on their behalf by

D M Bliss

BLISS FAMILY CHARITY

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF BLISS FAMILY CHARITY

Opinion

We have audited the financial statements of Bliss Family Charity (the 'charity') for the year ended 31 March 2022 which comprise the Statement of Financial Activities, Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2022 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

BLISS FAMILY CHARITY

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF BLISS FAMILY CHARITY

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the Trustees' report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Trustees' responsibilities statement set out on page 4 the Trustees are responsible for the preparation of financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

BLISS FAMILY CHARITY

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF BLISS FAMILY CHARITY

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditors under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general commercial and sector experience, through discussion with the trustees (as required by auditing standards), inspection of any of the Charity's regulatory and legal correspondence and discussed with the members the policies and procedures regarding compliance with laws and regulations. We communicated identified laws and regulations throughout our team and remained alert to any indications of noncompliance throughout the audit.

The potential effect of these laws and regulations on the financial statements varies considerably.

The Charity is subject to laws and regulations that directly affect the financial statements including financial reporting and other regulatory legislation, including the Charities Act 2011, and we assessed the extent of compliance with these laws and regulations as part of our procedures on the related financial statement items.

Due to the size and nature of the Charity, it is not subject to other laws and regulations where the consequences of non-compliance could have a material effect on amounts or disclosures in the financial statements, for instance through the imposition of fines or litigation. Auditing standards limit the required audit procedures to identify noncompliance with laws and regulations to enquiry of the trustees and other management and inspection of regulatory and legal correspondence, if any.

Audit procedures undertaken in response to the potential risks relating to irregularities (which include fraud and non-compliance with laws and regulations) comprised of: enquiries of management and those charged with governance as to whether the Charity complies with such regulations; enquiries of management and those charged with governance concerning any actual or potential litigation or claims, inspection of any relevant legal documentation, testing the appropriateness of journal entries and the performance of analytical review to identify any unexpected movements in account balances which may be indicative of fraud.

No instances of material non-compliance were identified.

There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Irregularities that result from fraud might be inherently more difficult to detect than irregularities that result from error. As explained above, there is an unavoidable risk that material misstatements may not be detected, even though the audit has been planned and performed in accordance with ISAs (UK).

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditor's Report.

BLISS FAMILY CHARITY

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF BLISS FAMILY CHARITY

Use of our report

This report is made solely to the charity's Trustees, as a body, in accordance with part 4 of the charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's Trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and its Trustees, as a body, for our audit work, for this report, or for the opinions we have formed.

SCRUTTON BLAND LLP

Chartered Accountants and Statutory Auditor

820 The Crescent
Colchester Business Park
Colchester
Essex
CO4 9YQ
3 August 2022

Scrutton Bland LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

BLISS FAMILY CHARITY

STATEMENT OF FINANCIAL ACTIVITIES YEAR ENDED 31 MARCH 2022

	Note	Unrestricted funds 2022 £	Total funds 2022 £	Total funds (unrestricted) 2021 £
Income from:				
Donations and legacies	1	208,852	208,852	200,975
Investments	2	-	-	1,334
Total income		208,852	208,852	202,309
Expenditure on:				
Charitable activities:				
Bank charges and similar fees		123	123	187
Other charitable activities	3	190,300	190,300	303,300
Total expenditure		190,423	190,423	303,487
Net gains on investments		-	-	6,464
Net income/(expenditure)		18,429	18,429	(94,714)
Reconciliation of funds:				
Total funds brought forward		36,031	36,031	130,745
Total funds carried forward		54,460	54,460	36,031

Continuing operations

All income and expenditure derive from continuing activities.

Total recognised gains and losses

The statement of financial activities includes all gains and losses recognised in the period.

The notes on pages 11 to 14 form part of these financial statements.

BLISS FAMILY CHARITY

BALANCE SHEET AS AT 31 MARCH 2022

	Note	2022 £	2021 £
Current assets			
Cash at bank		54,460	36,031
Net current assets		<u>54,460</u>	<u>36,031</u>
Funds			
Unrestricted funds	4	54,460	36,031
Total funds		<u>54,460</u>	<u>36,031</u>

Approved by the Board of Trustees on 3 August 2022
and signed on its behalf by

D M Bliss

Trustee

The notes on pages 11 to 14 form part of these financial statements.

BLISS FAMILY CHARITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

1. Accounting Policies

General information

The Bliss Family Charity is registered with the Charity Commission, registration number 1113165. Further details are provided within the Trustees' Report.

Basis of accounting

The financial statements have been prepared under the historical cost convention, subject to the valuation of investments at market value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (as updated in October 2018); Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK"; and the Charities Act 2011.

The financial statements have been prepared to give a "true and fair" view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a "true and fair" view. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014, as updated on October 2018, rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective 1 April 2005 which has since been withdrawn.

As explained within the Trustees' report, the charity is operated to provide public benefit.

Donation income and the funds of the charity

Donation income is accounted for when the charity is legally entitled to the income. It is grossed up in the accounts to include income tax recoverable when the gift aid claims are lodged with HMRC. Amounts lodged but not received are accrued accordingly.

Funds restricted by the donor are treated as restricted funds. All other receipts are treated as unrestricted funds.

Expenditure

All expenditure is accounted for on an accruals basis and is recognised when there is a legal or constructive obligation to pay.

Taxation

The Bliss Family Charity is a charity within the meaning of the Charities Act 2011 and as such is a charity within the meaning of Part 11, Corporation Tax Act 2010. Accordingly the trust is potentially exempt from taxation in respect of income or gains received within categories covered by Part 11, Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied exclusively to its charitable purposes.

BLISS FAMILY CHARITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

1. Accounting Policies (continued)

Cash and cash equivalents

Cash equivalents are recognised as such and included with other cash balances where they represent short term, highly liquid investments that are readily convertible to known amounts of cash without being subject to a significant change in value.

Functional and presentation currency

The charity's functional and presentation currency is sterling.

Going concern

The financial statements have been prepared on a going concern basis as the Trustees are of the view that the charity will continue in operational existence for the foreseeable future. In forming this view, the Trustees have also considered the charity's level of financial resources it has available and the ongoing security of its main income streams. As a consequence, the Trustees believe that the company is well placed to manage its business risks successfully for at least the next twelve months.

2. INCOME FROM INVESTMENTS

	Unrestricted funds 2022 £	Total funds (unrestricted) 2021 £
Dividends and bank interest	-	1,334
	<hr/>	<hr/>
Total 2021	1,334	
	<hr/>	

BLISS FAMILY CHARITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

3. GRANTS AND DONATIONS

	2022 £	2021 £
Moya Trust	50,000	90,000
Network for Africa	11,075	12,800
Street Child	10,000	20,000
Right To Play	10,000	10,000
Send a Cow	10,000	15,000
Build It International	11,500	15,000
Plan It International	9,000	3,500
World Child Cancer	-	10,000
Microloan Foundation	-	15,000
Orbis Charitable Trust	15,000	15,000
Guba Swaziland	50,000	97,000
British Red Cross	10,000	-
Child's i Foundation	3,225	-
Ukraine Crisis	500	-
	<u>190,300</u>	<u>303,300</u>
Total	<u><u>190,300</u></u>	<u><u>303,300</u></u>

4. FUNDS

Statement of funds - current year

	Balance at 1 April 2021 £	Income £	Expenditure £	Balance at 31 March 2022 £
Unrestricted funds	<u>36,031</u>	<u>208,852</u>	<u>(190,423)</u>	<u>54,460</u>

Statement of funds - prior year

	Balance at 1 April 2020 £	Income £	Expenditure £	Gains £	Balance at 31 March 2021 £
Unrestricted funds	<u>130,745</u>	<u>202,309</u>	<u>(303,487)</u>	<u>6,464</u>	<u>36,031</u>
Total of funds	<u><u>130,745</u></u>	<u><u>202,309</u></u>	<u><u>(303,487)</u></u>	<u><u>6,464</u></u>	<u><u>36,031</u></u>

BLISS FAMILY CHARITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

5. CONTROL

The Trustees have ultimate control of the charity

6. RELATED PARTIES

During the year, donations totalling £175,000 (2021 : £134,500) were received from Mr D M and Mrs V D Bliss, Trustees of the Bliss Family Charity.

No Trustee received any remuneration or reimbursement for expenses from the charity during the year (2021 : £Nil). Similarly, the remuneration of the senior management team was £Nil (2021 : £Nil).

BLISS FAMILY CHARITY

England & Wales - Charity number 1113165

Accounts

BLISS FAMILY CHARITY

**ANNUAL REPORT AND
FINANCIAL STATEMENTS**

31 MARCH 2021

BLISS FAMILY CHARITY

CONTENTS

	Page
Legal and administrative information	1
Trustees' report	2 - 4
Auditor's report	5 - 8
Statement of financial activities	9
Balance sheet	10
Notes to the financial statements	11 - 14

BLISS FAMILY CHARITY

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mr D M Bliss
Mrs V D Bliss
Mr W Mellor

Address

36 The Esplanade
Frinton on Sea
Essex
CO13 9HZ

Registered Charity Number

1113165

Auditor

Scrutton Bland LLP
Chartered Accountants
820 The Crescent
Colchester Business Park
Colchester
Essex
CO4 9YQ

Bankers

NatWest Bank plc
10 Station Road
Clacton on Sea
Essex
CO15 1TA

Investment manager

Barratt & Cooke
5 Opie Street
Norwich
Norfolk
NR1 3DW

BLISS FAMILY CHARITY

TRUSTEES' REPORT

The Trustees present their annual report together with the audited financial statements of the charity for the year ended 31 March 2021.

The charity was registered on 6 March 2006.

Reference and administrative details of the charity, its trustees and advisers

The information on page 1 forms part of this report.

The Trustees set out below have held office during the whole of the period to the date of this report, unless otherwise stated:

Mr D M Bliss
Mrs V D Bliss
Mr W Mellor

Structure, governance and management

The financial statements are prepared in accordance with the Trust Deed and the recommendations of the Statement of Recommended Practice - Accounting and Reporting by Charities and comply with applicable law. The financial statements are prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The charity is governed by its Trust Deed, dated 4 December 2005.

The Trustees are entitled to appoint new Trustees, of whom there must be at least three. Trustees are given the appropriate training on appointment as part of their induction. Decisions regarding the charity are made by the Trustees at Trustee meetings.

Principal risks

The Trustees have examined the risks faced by the charity and actively seek to mitigate these wherever possible. Whilst funds are principally received by the charity from Mr D M Bliss, the risks associated with the charity holding this money whilst the disbursement of the funds are awaited is mitigated by these monies being held at a reputable bank.

The Trustees have been acutely aware of the impact of Covid-19 and the government directives in place during the year. The risks associated with the virus have been taken into consideration and highlighted in detail elsewhere within these financial statements.

Objectives and organisational structure

The Charity was registered on 6 March 2006. Its charitable objectives are to support educational establishments for children under 18 years of age throughout the world but particularly in undeveloped countries and to support families with children in those countries in need of food, shelter, healthcare and sustenance. There are no plans to alter these charitable objectives in the future.

The Charity's activities are of a wholly charitable nature and it does not operate with a view to profit.

BLISS FAMILY CHARITY

TRUSTEES' REPORT (continued)

Public benefit

All activities are conducted for charitable purposes to benefit the public. In doing so the Trustees have complied with their duties in this area as set out in Section 17 of the Charities Act 2011. Further details of charitable objectives are provided within the *Objectives and organisational structure* section of this report.

Achievements and key performance indicators

The Trustees are pleased with the level of expenditure on charitable activities during the year and the way in which this has helped the charity to continue to achieve its charitable objects.

Financial review

The results for the year to 31 March 2021 are set out within the Statement of Financial Activities.

The Trustees are satisfied with the results for the year. The fund balance at the year end is £36,031 which will be used in accordance with the charity's objectives.

Funds

Funds restricted by the donor are treated as restricted funds. No restricted funds arose during the year.

All other unrestricted funds are primarily held to be expended on charitable activities that are planned for the future.

Going concern

The trustees' view is that the financial statements are correct to be prepared on the going concern basis as they consider that the charity will continue in operational existence for the foreseeable future. In forming this view, the trustees have considered the closing position of the charity at 31 March 2021, which demonstrates factors such as relatively strong levels of cash. The trustees also consider that ongoing donations should remain largely unaffected by the continued impact of Covid-19.

Plans for the future

The intention is to continue operating the charity in a consistent, stable manner, so as to enable it to continue to meet its underlying objectives.

BLISS FAMILY CHARITY

TRUSTEES' REPORT (continued)

Trustees' responsibilities statement

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK".

The law applicable to charities in England and Wales 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 charity and of the incoming resources and application of resources of the charity 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 judgments and accounting estimates that are reasonable and prudent;
- state whether applicable 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 charity will continue in operation.

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

As far as the Trustees are aware, there is no relevant audit information of which the charity's auditor is unaware. The Trustees have taken all the steps that they ought to have taken as Trustees in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

Approved by the trustees on 19 July 2021
and signed on their behalf by

D M Bliss

BLISS FAMILY CHARITY

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF BLISS FAMILY CHARITY

Opinion

We have audited the financial statements of Bliss Family Charity (the 'charity') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2021 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

BLISS FAMILY CHARITY

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF BLISS FAMILY CHARITY

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the Trustees' report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Trustees' responsibilities statement set out on page 4 the Trustees are responsible for the preparation of financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

BLISS FAMILY CHARITY

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF BLISS FAMILY CHARITY

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditors under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general commercial and sector experience, through discussion with the trustees (as required by auditing standards), inspection of any of the Charity's regulatory and legal correspondence and discussed with the members the policies and procedures regarding compliance with laws and regulations. We communicated identified laws and regulations throughout our team and remained alert to any indications of noncompliance throughout the audit.

The potential effect of these laws and regulations on the financial statements varies considerably.

The Charity is subject to laws and regulations that directly affect the financial statements including financial reporting and other regulatory legislation, including the Charities Act 2011, and we assessed the extent of compliance with these laws and regulations as part of our procedures on the related financial statement items.

Due to the size and nature of the Charity, it is not subject to other laws and regulations where the consequences of non-compliance could have a material effect on amounts or disclosures in the financial statements, for instance through the imposition of fines or litigation. Auditing standards limit the required audit procedures to identify noncompliance with laws and regulations to enquiry of the trustees and other management and inspection of regulatory and legal correspondence, if any.

Audit procedures undertaken in response to the potential risks relating to irregularities (which include fraud and non-compliance with laws and regulations) comprised of: enquiries of management and those charged with governance as to whether the Charity complies with such regulations; enquiries of management and those charged with governance concerning any actual or potential litigation or claims, inspection of any relevant legal documentation, testing the appropriateness of journal entries and the performance of analytical review to identify any unexpected movements in account balances which may be indicative of fraud.

No instances of material non-compliance were identified.

There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Irregularities that result from fraud might be inherently more difficult to detect than irregularities that result from error. As explained above, there is an unavoidable risk that material misstatements may not be detected, even though the audit has been planned and performed in accordance with ISAs (UK).

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditor's Report.

BLISS FAMILY CHARITY

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF BLISS FAMILY CHARITY

Use of our report

This report is made solely to the charity's Trustees, as a body, in accordance with part 4 of the charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's Trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and its Trustees, as a body, for our audit work, for this report, or for the opinions we have formed.

SCRUTTON BLAND LLP

Chartered Accountants and Statutory Auditor

820 The Crescent
Colchester Business Park
Colchester
Essex
CO4 9YQ
19 July 2021

Scrutton Bland LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

BLISS FAMILY CHARITY

STATEMENT OF FINANCIAL ACTIVITIES YEAR ENDED 31 MARCH 2021

	Note	Unrestricted funds 2021 £	Total funds 2021 £	Total funds (unrestricted) 2020 £
Income from:				
Donations and legacies	1	200,975	200,975	297,786
Investments	2	1,334	1,334	575
Total income		202,309	202,309	298,361
Expenditure on:				
Charitable activities:				
Bank charges and similar fees		187	187	271
Other charitable activities	3	303,300	303,300	270,000
Total expenditure		303,487	303,487	270,271
Net gains/(losses) on investments		6,464	6,464	(5,528)
Net (expenditure)/income		(94,714)	(94,714)	22,562
Reconciliation of funds:				
Total funds brought forward		130,745	130,745	108,183
Total funds carried forward		36,031	36,031	130,745

Continuing operations

All income and expenditure derive from continuing activities.

Total recognised gains and losses

The statement of financial activities includes all gains and losses recognised in the period.

The notes on pages 11 to 14 form part of these financial statements.

BLISS FAMILY CHARITY

BALANCE SHEET AS AT 31 MARCH 2021

	Note	£	2021 £	£	2020 £
Current assets					
Investments	4	-		37,589	
Cash at bank		36,031		93,156	
			36,031		130,745
Net current assets			36,031		130,745
Funds					
Unrestricted funds	5		36,031		130,745
Total funds			36,031		130,745

Approved by the Board of Trustees on 19 July 2021
and signed on its behalf by

D M Bliss

Trustee

The notes on pages 11 to 14 form part of these financial statements.

BLISS FAMILY CHARITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

1. Accounting Policies

General information

The Bliss Family Charity is registered with the Charity Commission, registration number 1113165. Further details are provided within the Trustees' Report.

Basis of accounting

The financial statements have been prepared under the historical cost convention, subject to the valuation of investments at market value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (as updated in October 2018); Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK"; and the Charities Act 2011.

As explained within the Trustees' report, the charity is operated to provide public benefit.

Donation income and the funds of the charity

Donation income is accounted for when the charity is legally entitled to the income. It is grossed up in the accounts to include income tax recoverable when the gift aid claims are lodged with HMRC. Amounts lodged but not received are accrued accordingly.

Funds restricted by the donor are treated as restricted funds. All other receipts are treated as unrestricted funds.

Expenditure

All expenditure is accounted for on an accruals basis and is recognised when there is a legal or constructive obligation to pay.

Taxation

The Bliss Family Charity is a charity within the meaning of the Charities Act 2011 and as such is a charity within the meaning of Part 11, Corporation Tax Act 2010. Accordingly the trust is potentially exempt from taxation in respect of income or gains received within categories covered by Part 11, Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied exclusively to its charitable purposes.

Cash and cash equivalents

Cash equivalents are recognised as such and included with other cash balances where they represent short term, highly liquid investments that are readily convertible to known amounts of cash without being subject to a significant change in value.

Functional and presentation currency

The charity's functional and presentation currency is sterling.

BLISS FAMILY CHARITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

1. Accounting Policies (continued)

Going concern

In accordance with government directives issued on 23 March 2020 the charity has been affected by the restrictions imposed on its activities and social distancing relating to the spread of Covid-19. Whilst the impact of the virus has had a very significant effect on the wider economy during the year, forecasting anticipates that the charity will be able to continue to provide to those that it seeks to support. However, because not all future events or conditions can be predicted, it is not possible to guarantee the charity's ability to continue as a going concern. The future of the world economy remains unclear at this present time due to the ongoing Covid-19 outbreak and it is therefore difficult to evaluate all of the potential implications on the Charity's activities, its beneficiaries, its suppliers and the wider economy.

The financial statements have been prepared on a going concern basis as the Trustees are of the view that the charity will continue in operational existence for the foreseeable future. In forming this view, the Trustees have also considered the charity's level of financial resources it has available and the ongoing security of its main income streams. As a consequence, the Trustees believe that the company is well placed to manage its business risks successfully for at least the next twelve months.

2. INCOME FROM INVESTMENTS

	Unrestricted funds 2021 £	Total funds (unrestricted) 2020 £
Dividends and bank interest	1,334	575
	<hr/> <hr/>	<hr/> <hr/>
Total 2020	575	
	<hr/> <hr/>	

BLISS FAMILY CHARITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

3. GRANTS AND DONATIONS

	2021 £	2020 £
Moya Trust	90,000	100,000
Network for Africa	12,800	20,000
Street Child	20,000	15,000
Right To Play	10,000	5,000
Send a Cow	15,000	20,000
Build It International	15,000	20,000
Plan It International	3,500	20,000
World Child Cancer	10,000	-
Microloan Foundation	15,000	20,000
Orbis Charitable Trust	15,000	-
Guba Swaziland	97,000	50,000
	<hr/>	<hr/>
Total	303,300	270,000
	<hr/> <hr/>	<hr/> <hr/>

4. INVESTMENTS

	Total funds 2021 £	Total funds 2020 £
Brought forward at 1 April 2020	37,589	41,664
Purchases	-	43,363
Disposals	(44,522)	(41,664)
Other movements	6,933	(5,774)
	<hr/>	<hr/>
Investments as at 31 March 2021	-	37,589
	<hr/> <hr/>	<hr/> <hr/>

BLISS FAMILY CHARITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

5. FUNDS

Statement of funds - current year

	Balance at 1 April 2020 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 March 2021 £
Unrestricted funds	<u>130,745</u>	<u>202,309</u>	<u>(303,487)</u>	<u>6,464</u>	<u>36,031</u>

Statement of funds - prior year

	Balance at 1 April 2019 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 March 2020 £
Unrestricted funds	<u>108,183</u>	<u>298,361</u>	<u>(270,271)</u>	<u>(5,528)</u>	<u>130,745</u>
Total of funds	<u>108,183</u>	<u>298,361</u>	<u>(270,271)</u>	<u>(5,528)</u>	<u>130,745</u>

6. CONTROL

The Trustees have ultimate control of the charity

7. RELATED PARTIES

During the year, donations totalling £134,500 (2020 : £265,000) were received from Mr D M and Mrs V D Bliss, Trustees of the Bliss Family Charity.

No Trustee received any remuneration or reimbursement for expenses from the charity during the year (2020 : £Nil). Similarly, the remuneration of the senior management team was £Nil (2020 : £Nil).

One of the Trustees, Mr W Mellor, is a director of Barratt & Cooke, an organisation which acted as investment manager to the charity during the year. The Trustees have considered this and do not feel that any conflict of interest has arisen.