

Charity Registration No. SC040878 (Scotland)

Company Registration No. SC365557 (Scotland)

**Bliss Scotland (Charity) Limited**

**(A Company Limited by Guarantee and having no Share Capital)**

**Trustees' Report and Accounts**

**For the Year Ended 31 March 2022**

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

**Legal and Administrative Information**

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<b>Company Number</b>	SC365557 (Scotland)
<b>Charity Number</b>	SC040878 (Scotland)
<b>Legal Status</b>	The organisation is a charitable company limited by guarantee and as such is governed by its Memorandum and Articles of Association.
<b>Board of Trustees</b>	Jason Parker (Chair) Calvin Sellers (Treasurer) Verity Baldry (resigned 19 May 21) Emily Drayson Morven Finlayson
<b>Chief Executive</b>	Caroline Lee-Davey
<b>Company Secretary</b>	Kay D'Cruz
<b>Registered Office</b>	13 Queen's Road Aberdeen AB15 4YL
<b>Independent Examiner</b>	Sayer Vincent LLP Invicta House 108-114 Golden Lane London EC1Y 0TL
<b>Bankers</b>	Lloyds Bank PLC 3 St George's Road London SW19 4DR
<b>Solicitors</b>	Mishcon de Reya LLP Africa House 70 Kingsway London WC2B 6AH

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**Trustees' Report for the Year Ended 31 March 2022**

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The Directors of the Charity (who are the Trustees of the Charity for charity law purposes) present their report and the financial statements for the year ended 31 March 2022. Reference and administrative information set out on page 2 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

**Structure, governance and management**

Bliss Scotland is part of the Bliss group of charities.

*Governing document*

Bliss Scotland (Charity) Limited is a company limited by guarantee, incorporated on 15 September 2009 and governed by its Memorandum and Articles of Association, last updated on 28 February 2011. It has also been registered as a charity with the Office of the Scottish Charity Regulator since 29 September 2009.

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

*Appointment of Trustees*

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

The Bliss Scotland Trustee Board currently consists of two Trustees from the Bliss group Board – the Chair and the Treasurer – and two additional Trustees who are Trustees of Bliss Scotland only.

*Trustee induction and training*

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

Each Trustee has an annual review conducted by the Chair. The Vice-Chair undertakes a regular review of the Chair, incorporating input from all Trustees and the Senior Management Team (SMT). Once every three years, there is an externally facilitated board evaluation, most recently in 2019-20.

*Organisation*

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

The Trustee Board for the Bliss group of charities currently has 11 Trustees, including a Chair, Vice-Chair and Treasurer. The Trustee Board for Bliss Scotland currently has four Trustees, including a Chair and Treasurer.

All Trustees are on fixed terms of office of four years and can serve up to two terms. The Board met three times during the year, and Bliss Scotland Trustees were also invited to join the annual Board away day for Bliss UK, held in September 2021.

*Related parties and co-operation with other organisations*

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

### *Risk management*

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

Key risks to the Charity include:

- The impact of cost-of-living and inflationary pressures on the ability of the charity to fundraise, in particular through individual giving and community and events fundraising; and thus on income levels for this financial year and beyond
- The impact of a challenging post-Covid-19 pandemic environment for NHS Scotland hampering the progress and implementation of the Best Start recommendations; thereby delaying planned improvements to care for babies in neonatal units
- The potential impact of planned neonatal unit reconfiguration in Scotland on Bliss Scotland's reputation with families; affecting our ability to reach and support families of babies in neonatal care.

The systems of control and activities to minimise risk include:

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

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

### **Public Benefit and measuring our impact**

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

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

- The provision of free information and support to families of babies in neonatal care, which enables and empowers them to play a full role in their baby's hands-on care, which has proven health and developmental benefits for babies
- The support for audit and improvement of practice in neonatal units, in particular to maximise the involvement of parents in their babies' care
- Highlighting the challenges for neonatal care and supporting development of the solutions to address these through our policy and campaigning work; and
- Supporting public and patient involvement in research to maximise its patient benefit.

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

### **About Bliss Scotland**

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

#### Our vision:

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

#### Our mission:

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

#### Our values:

##### *Trusted*

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

##### *Supportive*

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

##### *Ambitious*

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

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

### **Our strategy**

This has been the third and final year of our 2019-2022 strategy. Our strategic objectives are explicitly framed in relation to outcomes for babies, and we have continued to strike a balance between the work that we are doing to improve outcomes for the babies born premature or sick and being cared for today; and the work to improve outcomes for babies in the future. We believe this is the right approach both to deliver tangible benefits and improvements to babies in neonatal care now, and to improve the quality of neonatal care over the longer-term.

Our three-year objectives and priority activities for this strategy period have been:

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

We will:

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

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

We will:

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

**Trustees' Report for the Year Ended 31 March 2022**

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- Work with partner charities to promote the delivery of high quality bereavement care, and support for parents in making decisions at the end of their baby's life.

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

We will:

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

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

We will:

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

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

We will:

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

## **Review of 2021-22 activities**

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

Highlights this year have included:

- Bliss has continued to support the Scottish Government's Best Start programme of maternity and neonatal quality improvement, which includes recommendations to ensure that the smallest and sickest babies are cared for in the right place to maximise their chances of survival. While the Best Start programme was paused for much of the year due to NHS Scotland focusing on tackling the Covid-19 pandemic, we have continued to work closely with the Scottish Government and the Scottish Perinatal Network to support ongoing work in this area as needed
- We have continued to work closely with our partners in the Pregnancy & Baby Charities Network (PBCN), and in particular we supported the development of a specific Scottish manifesto for parliamentary elections in May 2021, which included as one of the top four shared priorities: "Give all sick and premature babies the best chance of survival"
- Bliss led on the campaigning on behalf of the Pregnancy & Baby Charities Network to encourage Scottish MSP candidates to pledge to support the PBCN manifesto in the run-up to the May 2021 Scottish Parliament elections – 110 candidates pledged their support during this campaign, of whom 10 were elected.

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

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

The impact of the Covid-19 pandemic continued to be felt in neonatal units, with access arrangements particularly for siblings and wider family affected for much of the year. Bliss Scotland therefore continued to work closely with the Scottish Government to support a return to pre-Covid-19 access for families with a baby in neonatal care. This work included:

- Input to and review of new guidance to support the return of siblings to neonatal units
- Rapid and close work with the Scottish Government in relation to parent access challenges at one unit, to ensure these were resolved swiftly.

In terms of providing direct support to parents, five of our Scottish Bliss Champion volunteers delivered emotional support to parents remotely via videocall throughout the year; this was available to all parents with a baby on the neonatal unit or in the months following discharge. We were delighted that two of our Bliss Champions were able to return to offering in-person support on neonatal units by the end of the year, with plans in train for more volunteers to return to units early in 2022-23.

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

- Further updates to our comprehensive suite of Covid-19 information
- Updated information on various medical conditions including RSV, Patent Ductus Arteriosus, HIE, Intraventricular Brain Haemorrhage, Chronic Lung Disease, Bronchiolitis
- Updated signposting information to other specialist organisations, including information and signposting specific to Scotland
- Updated information for families expecting a baby at risk of neonatal admission.

We received funding from SpecSavers to start the scoping and development of a new digital information and support service this year. Scoping work started in December 2021, with a particular focus on capturing the insights and experiences of families facing health inequalities. This project will be ongoing into 2022-23.



**Trustees' Report for the Year Ended 31 March 2022**

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We had 60,619 Scottish website users this year, a significant increase compared to 20/21 (40,486) – this was particularly driven by the development and promotion of a suite of dedicated information resources on RSV in the second half of the year.

More broadly, financial support for parents to enable them to be with their babies in neonatal care continued to be supported by the Scottish Government. With support from Bliss Scotland, what had been known as the Neonatal Expenses Fund (launched in April 2018) was expanded and relaunched as the Young Patients Family Fund on 26 July 2021. This builds on the Neonatal Expenses Fund to extend eligibility to all parents, carers and siblings of a child under 18 receiving in-patient care, to access financial support with the costs of travel, food and overnight accommodation where necessary.

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

All 15 neonatal units in Scotland are now registered and participating in the Bliss Baby Charter, Bliss' flagship quality improvement audit and accreditation programme. Although there was an ongoing impact of the Covid-19 pandemic on this area of work – meaning that some units were unable to make as much progress with their Baby Charter activity as they would have hoped, and that Bliss Scotland was unable to undertake in-person unit visits during the year – we did start to see a return to units being able to take forward Baby Charter audit activity. During the course of the year:

- 12 units completed at least one audit, and 5 units completed two or more audits
- We met with the Scottish Government to promote the Baby Charter as part of Best Start re-mobilisation
- We established a WhatsApp group for participating units, to facilitate quicker and easier sharing of information and insights
- We redesigned the Baby Charter Progression Group to function as an opportunity for less-engaged units to learn from others.

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

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

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

- CASSAVA, led by researchers at the University of Edinburgh, looking into the safest way for women in preterm labour to give birth:
  - This project published a research paper in November 2021, which confirmed that evidence was lacking about the optimal mode of delivery for women in preterm labour and found agreement that a trial should be conducted.
- CUBS, led by researchers at the University of Dundee, researching whether premature babies can be fed when they show hunger cues rather than at scheduled feeding times:
  - This project published a research paper in December 2021, which demonstrated that a cue-based feeding intervention was acceptable to parents and staff and would be feasible to implement, but requires improvements to staff training and data recording.

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

Highlights this year have included:

- Bliss has continued to support the Scottish Government's Best Start programme of maternity and neonatal quality improvement. While the Best Start programme was paused for much of the year due to NHS Scotland focusing on tackling the Covid-19 pandemic, we have continued to work closely with the Scottish Government and the Scottish Perinatal Network to support ongoing work in this area as needed

**Trustees' Report for the Year Ended 31 March 2022**

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- We met with new Health Minister Maree Todd MSP to discuss the Best Start programme and Bliss Scotland's role in supporting family-centred care
  - We continued to provide input to the Scottish Neonatal Transport Review Group
  - We provided input to a Task & Finish Group on the Scottish QIS curriculum.
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We have been grateful for the continued funding support from the Scottish Government for our two primary areas of service delivery – parent support and Bliss Baby Charter.

This year we are also very grateful to have received funding from SpecSavers to scope and develop a new information and support service innovation; as well as funding from a number of small trusts and foundations.

Our broader fundraising, typically based on community, challenges and events activity, has continued to be affected by the impact of Covid-19, however we have been able to re-start some in-person fundraising activity this year. Most notably this has included: our delayed Big Steps for Small Feet challenge – a Ben Nevis night climb in partnership with 9 other baby charities, to raise awareness of baby loss – which was postponed from June 2020 and took place in June 2021; participants in a Kiltwalk and the Loch Ness Marathon; and participants in a range of different community and challenge events.

**Plans for the future**

During this year we undertook an extensive consultation process to inform the development of our new 2022-2025 strategy. Using these insights, as well as those gathered through the Covid-19 pandemic, in our new strategy we have explicitly taken a bolder stance in identifying and addressing poor experiences and unequal outcomes amongst the population of babies born premature or sick, and their families.

We have therefore set out three underpinning themes across our new strategy:

- **Tackling health inequalities:** use the lens of health inequality to identify how we can make the biggest difference for babies born premature or sick; both through seeking to address the evidence gap in what we know about the experience, delivery and outcomes of neonatal care for different groups; and through working closely with specific communities within the neonatal population to develop and deliver our work in ways which better meet everyone's needs
- **Embedding insight and involvement across our work:** put babies' and families' voices at the heart of everything we do
- **Building partnership and collaborative ways of working:** continue and strengthen our existing partnership work, and build even greater collaboration across our programmes of work.

Our five strategic objectives for the 2022-25 period are:

- **Campaigning for change:** Ensure that national and local policy changes are delivered which improve the staffing, systems and investment in neonatal care; and which enable more parents to be at their baby's bedside and to play a hands-on role in their care and decision-making
- **Supporting all neonatal families:** Provide information and support for all families with a baby in neonatal care which helps them to be better informed, more confident, less isolated, and more involved in their babies' care and decision-making
- **Improving care for babies:** Drive excellent and equitable care for every baby in every neonatal unit
- **Putting research into practice:** Put parents' and babies' voices at the heart of research, and use new evidence to inform tangible improvements in care on the ground
- **Working with our amazing supporters and staff:** Build the organisational infrastructure and workforce to enable Bliss Scotland to make the biggest difference for babies born premature or sick.

### **Thanks and acknowledgements**

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

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

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

### **Supporters and Partners**

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

Lady Sarra and Sir Chris Hoy

Specsavers

Scottish Government

The Appletree Trust

The Meikle Foundation

The Ronald Miller Foundation

### **Financial Review**

Total income improved in this financial year, to £102,145 from £90,998, largely due to additional funding from the Scottish Government for our Baby Charter programme (21/22: £47k, 20/21: £33k). This reflected the increase in activity as the impact of the coronavirus restrictions in Scotland began to unwind, as well as the development of the digital Baby Charter tool which was launched in April 2021. This is testament to the work Bliss Scotland has carried out to support the Scottish Government's Best Start programme, and underpins our ongoing work to support neonatal units in Scotland to improve their delivery of family-centred care. The Scottish Government also continued to support our work with a £19k grant (20/21: £19k) to provide support services in Scotland.

Unrestricted income dipped slightly, from £39k to £34k, but we were delighted to be awarded a £15k donation from Specsavers during the year.

Expenditure decreased by £9k (to £86k), due to a decrease in the cost of raising funds by £9k (to £11k) given the limited amount of community and events activity possible in Scotland in the year.

We recorded an overall surplus of £16k (20/21: deficit of £4k), resulting in unrestricted reserves of £16k. The charity aims to present a balanced statement of financial activities each year, and this unrestricted fund balance will be spent down in 22/23 as we endeavour to deliver charitable activity in Scotland utilising all of the income received in Scotland.

In line with expectations, this year's income did not need to include any donations from Bliss (20/21: £0) to balance Bliss Scotland's financial affairs. Going forward, Bliss Scotland aims to continue this position of financial independence from Bliss through maintaining our dedicated fundraising in Scotland at a level that at least covers the cost of activity in Scotland.

In order to be able to show most clearly how our income and expenditure is generated and spent across the organisation, we use the following four key areas of work throughout our Annual Accounts.

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

### **Reserves policy and going concern**

Reserves are needed to ensure that there remains enough liquidity to pay our staff and suppliers during times where cash flow fluctuates, to cover the value of our illiquid assets, to mitigate the financial risks we face such as unforeseen interruptions to operations, to cover possible shortfalls in budgeted income, and to ensure that we can meet our planned spending commitments during the years ahead.

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

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

**Statement of Trustees' responsibilities**

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

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

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

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

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

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 March 2022 was 4 (2020:4). The Trustees are members of the charity but this entitles them only to voting rights. The Trustees have no beneficial interest in the charity.

The directors acknowledge the following responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

On behalf of the Board of Trustees.

**Jason Parker**

**Chair of Trustees**

**19 October 2022**

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

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I report to the trustees on my examination of the accounts of Bliss Scotland (Charity) Limited for the year ended 31 March 2022.

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

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

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

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

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

**Signed:**

**Name:** Judith Miller, FCA

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

**Date:** 21 October 2022

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

**Statement of Financial Activities, including Income and Expenditure Account**  
**For the year ended 31 March 2022**

	Notes	Unrestricted funds £	Restricted Funds £	Total 2022 £	Total 2021 £
<b>Income</b>					
Donations	2	21,242	-	21,242	25,476
Charitable activities:					
Supporting parents and carers	3	-	21,018	21,018	18,530
Engaging with neonatal health professionals		-	46,754	46,754	33,110
Supporting research		-	-	-	-
Other trading activities	4	13,131	-	13,131	13,882
<b>Total income</b>		<b>34,373</b>	<b>67,772</b>	<b>102,145</b>	<b>90,998</b>
<b>Expenditure</b>					
Costs of raising funds	5	11,460	-	11,460	20,719
Charitable activities:	6				
Supporting parents and carers		702	21,018	21,720	26,935
Engaging with neonatal health professionals		42	46,754	46,796	38,889
Campaigning for change		6,049	-	6,049	8,327
Supporting research		419	-	419	262
<b>Total expenditure</b>		<b>18,672</b>	<b>67,772</b>	<b>86,444</b>	<b>95,132</b>
<b>Net income / (expenditure) before transfers</b>		<b>15,701</b>	<b>-</b>	<b>15,701</b>	<b>(4,134)</b>
Transfers between funds		-	-	-	-
<b>Net movement in funds</b>		<b>15,701</b>	<b>-</b>	<b>15,701</b>	<b>(4,134)</b>
Fund balances brought forward		395	-	395	4,529
<b>Fund balances carried forward</b>	14	<b>16,096</b>	<b>-</b>	<b>16,096</b>	<b>395</b>

The statement of financial activities includes all gains and losses recognised during the year. All income and expenditure derive from continuing activities.

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

**Balance Sheet**  
**As at 31 March 2022**

Company No. SC365557

		2022 £	2021 £
	Notes		
<b>Current Assets</b>			
Debtors	11	15,163	47,616
Cash at bank and in hand		1,533	133
		<u>16,696</u>	<u>47,749</u>
<b>Creditors; amounts falling due within one year</b>	12	(600)	(47,354)
<b>Total assets less current liabilities</b>		<u>16,096</u>	<u>395</u>
<b>Funds</b>			
Restricted funds	13	-	-
Unrestricted funds		16,096	395
<b>Total funds</b>		<u>16,096</u>	<u>395</u>

For the year ending 31 March 2022 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The Trustees acknowledge the following responsibilities:

- 1) The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,
- 2) The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The accounts were approved by the Board of Trustees on:

**Trustee**

19 October 2022



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

**Statement of Cash Flows**  
**For the year ended 31 March 2022**

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	2022 £	2021 £
Cash generated from / (used in) operating activities	1,398	(1,126)
Increase / (decrease) in cash and cash equivalents during the year	<u>1,400</u>	<u>(1,126)</u>
Cash and cash equivalents at the beginning of the year	133	1,259
Cash and cash equivalents at the end of the year	<u><u>1,533</u></u>	<u><u>133</u></u>
 <b>Reconciliation of the net movement in funds to the net cash flow from operating activities</b>		
Net movement in funds	15,701	(4,134)
Decrease (increase) in debtors	32,452	(43,746)
Increase (decrease) in creditors	<u>(46,755)</u>	<u>46,754</u>
Net cash generated from (used in) operating activities	<u><u>1,398</u></u>	<u><u>(1,126)</u></u>

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

**Notes to the Accounts**  
**For the year ended 31 March 2022**

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**1 Accounting Policies**

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

**1.1 Statutory information**

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

**1.2 Basis of preparation**

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

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

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

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

**1.4 Income**

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

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

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

**1.5 Cash and cash equivalents**

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

**1.6 Financial Instruments**

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

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

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

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

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

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

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

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

**Notes to the Accounts (Continued)**  
**For the year ended 31 March 2022**

**1.7 Provisions**

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

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

**1.8 Fund accounting**

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

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

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

**1.9 Expenditure**

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

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

**1.10 Support and governance costs**

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

**1.11 Operating leases**

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

**1.12 Tax status**

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

**1.13 Value Added Tax**

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

**1.14 Volunteers**

The assistance received from volunteers has not been financially recognised.

<b>2</b>	<b>Donations</b>	<b>2022</b>	<b>2021</b>
		<b>£</b>	<b>£</b>
	<b>Unrestricted</b>		
	Legacies	-	-
	Trust funding	3,100	2,590
	Corporate funding	15,040	1,000
	Donations	3,102	7,193
	Furlough Claims	-	14,693
	Donation from Bliss	-	-
		<u>21,242</u>	<u>25,476</u>
<b>3</b>	<b>Income from charitable activities</b>	<b>2022</b>	<b>2021</b>
		<b>£</b>	<b>£</b>
	<b>Restricted</b>		
	Charitable Activities	<u>67,772</u>	<u>51,640</u>

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

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

**Notes to the Accounts (Continued)**  
**For the year ended 31 March 2022**

<b>4</b>	<b>Other trading income</b>	<b>2022</b>	<b>2021</b>
		<b>£</b>	<b>£</b>
	<b>Unrestricted</b>		
	Money raised through sporting and community activities	13,132	13,882
		<u>13,132</u>	<u>13,882</u>

<b>5</b>	<b>Costs of raising funds</b>	<b>2022</b>	<b>2021</b>
		<b>£</b>	<b>£</b>
	<b>Unrestricted</b>		
	Seeking donations, grants and legacies	-	-
	Staging sporting and community activities	10,640	19,907
	Support costs	820	812
		<u>11,460</u>	<u>20,719</u>

**6 Charitable Activities**

<b>Analysis of expenditure on charitable activities</b>	<b>Activities undertaken directly</b>	<b>Support Costs</b>	<b>Total 2022</b>	<b>Total 2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Supporting parents and carers	20,442	1,277	21,719	26,935
Engaging with neonatal health professionals	28,440	18,356	46,796	38,889
Campaigning for change	4,412	1,638	6,050	8,327
Supporting research	275	144	419	262
	<u>53,569</u>	<u>21,415</u>	<u>74,984</u>	<u>74,413</u>

<b>Analysis of expenditure on charitable activities by fund</b>	<b>Unrestricted 2022</b>	<b>Restricted 2022</b>	<b>Total 2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Supporting parents and carers	702	21,018	21,720
Engaging with neonatal health professionals	42	46,754	46,796
Campaigning for change	6,049	-	6,049
Supporting research	419	-	419
	<u>7,212</u>	<u>67,772</u>	<u>74,984</u>

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

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

**Notes to the Accounts (Continued)**  
**For the year ended 31 March 2022**

	Costs of raising funds	Charitable Activities	Total 2022
	£	£	£
<b>7 Support costs</b>			
Consists of:			
Other support costs	517	21,118	21,635
Governance costs	302	298	600
	<b>819</b>	<b>21,416</b>	<b>22,235</b>
<i>Prior year</i>			
Other support costs	521	15,513	16,034
Governance costs	291	309	600
	<b>812</b>	<b>15,822</b>	<b>16,634</b>

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

	2022	2021
	£	£
<b>8 Governance costs</b>		
Consists of:		
Independent examination fee	600	600
	<b>600</b>	<b>600</b>

**9 Trustees**

None of the trustees (or any person connected to them) received any remuneration during the year, and no trustee expenses were paid

	2022	2021
<b>10 Employees</b>		
Number of employees	<b>3</b>	<b>3</b>
<b>Employment costs</b>	<b>£</b>	<b>£</b>
Wages and salaries	53,778	52,425
Redundancy and termination	-	1,364
Social Security costs	3,827	3,929
Pension contributions	2,628	2,294
	<b>60,233</b>	<b>60,012</b>

	2022	2021
	£	£
<b>11 Debtors</b>		
Amounts owed by group undertakings	15,164	47,616
	<b>15,164</b>	<b>47,616</b>

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

**Notes to the Accounts (Continued)**  
**For the year ended 31 March 2022**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>12 Creditors: amounts falling due within one year</b>		
Amounts owed to group undertakings	-	-
Accruals and deferred income	<b>600</b>	<b>47,354</b>
	<b>600</b>	<b>47,354</b>

**13 Restricted funds**

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

**Current year**

	<b>Balance at 1 April 2021</b>	<b>Incoming Resources</b>	<b>Resources expended</b>	<b>Balance at 31 March 2022</b>
<b>Supporting parents and carers</b>				
Scottish Government	-	19,018	(19,018)	-
Other	-	2,000	(2,000)	-
<b>Engaging with neonatal health professionals</b>				
Scottish Government	-	46,754	(46,754)	-
	<b>-</b>	<b>67,772</b>	<b>(67,772)</b>	<b>-</b>

*Prior year*

	<i>Balance at 1 April 2020</i>	<i>Incoming Resources</i>	<i>Resources expended</i>	<i>31 March 2021</i>
<i>Supporting parents and carers</i>				
<i>Scottish Government</i>	-	18,530	(18,530)	-
<i>Engaging with neonatal health professionals</i>				
<i>Scottish Government</i>	-	33,110	(33,110)	-
	<b>-</b>	<b>51,640</b>	<b>(51,640)</b>	<b>-</b>

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

**Notes to the Accounts (Continued)**  
**For the year ended 31 March 2022**

**14 Analysis of net assets between funds**

<b>Current year</b>	<b>Unrestricted 2022 £</b>	<b>Restricted 2022 £</b>	<b>Total 2022 £</b>
Current assets	16,696	-	16,696
Creditors: amounts falling due within one year	(600)	-	(600)
	<b>16,096</b>	<b>-</b>	<b>16,096</b>
<i>Prior year</i>	<i>Unrestricted 2021 £</i>	<i>Restricted 2021 £</i>	<i>Total 2021 £</i>
Current assets	47,749	-	47,749
Creditors: amounts falling due within one year	(47,354)	-	(47,354)
	<b>395</b>	<b>-</b>	<b>395</b>

**15 Related parties**

A net management charge of £17,464 (py £33,346) was applied to Bliss Scotland (Charity) Ltd. from its parent company, Bliss for the allocation of support and governance costs.

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

A total of £15,164 (py £47,631) was owed by group undertakings. Of this, £15,164 (py £47,236) was owed from Bliss and £0 (py £395) owed from Bliss Sales Ltd.