

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 2023

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

Legal and Administrative Information

Company Number	SC365557 (Scotland)
Charity Number	SC040878 (Scotland)
Legal Status	The organisation is a charitable company limited by guarantee and as such is governed by its Memorandum and Articles of Association.
Board of Trustees	Jason Parker (Chair) Calvin Sellers (Treasurer) Emily Drayson Morven Finlayson
Chief Executive	Caroline Lee-Davey
Company Secretary	Kay D'Cruz (resigned 10 May 23)
Registered Office	13 Queen's Road Aberdeen AB15 4YL
Independent Examiner	Sayer Vincent LLP Invicta House 108-114 Golden Lane London EC1Y 0TL
Bankers	Lloyds Bank PLC 3 St George's Road London SW19 4DR
Solicitors	Mishcon de Reya LLP (until Jul 23) Africa House 70 Kingsway London WC2B 6AH CMS Cameron McKenna Nabarro (from Aug 23) Cannon Place 78 Cannon Street London EC4N 6AF

Contents

	Page
Trustees' Report	4
Statement of Trustees' Responsibilities	13
Independent Examiner's Report	14
Statement of Financial Activities	15
Balance Sheet	16
Statement of Cash Flows	17
Notes to the Accounts	18

Trustees' Report for the Year Ended 31 March 2023

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 2023. 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 of the Bliss group of charities 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; during 2022-23 this comprised a board review, training and development session that specifically focused on equity, diversity and inclusion.

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 2022.

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.

Trustees' Report for the Year Ended 31 March 2023

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 external 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 first year of our new 2022-2025 strategy, in which 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 cotside 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.

Trustees' Report for the Year Ended 31 March 2023

- **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.

Review of 2022-23 activities

1. Campaigning for change

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, through attendance at both the Implementation Board and the reconvened Perinatal Sub-Group.
- While the Best Start programme overall has been back under way after an extended pause during the Covid-19 pandemic, unfortunately there has been further delay to the announcement on neonatal reconfiguration, which is now expected in 23/24.
- We have provided written input to two consultations: one on developing a new framework for QIS (Qualified in Specialty) training in Scotland; and a Scottish Perinatal Network consultation on the management of extreme preterm infants.

Bliss UK has also led on significant work to introduce the Neonatal Care (Leave and Pay) Bill – to implement a statutory entitlement of up to 12 weeks' paid leave for both parents when their baby is admitted to neonatal care for 7 days or more – through a Private Member's Bill introduced to the House of Commons by Scottish MP Stuart McDonald in July 2022. While this work has been focused in Westminster where the legislation is going through, when passed and enacted it will be fully applicable in Scotland, and will make an enormous difference to both parents' ability to be at their babies' cotside throughout their neonatal stay.

2. Supporting all neonatal families

We know that having a baby admitted to neonatal care is hugely traumatic for parents, and Bliss Scotland has a number of services which provide emotional support and signposting to parents to equip them with the confidence and knowledge they need to play an active role in their baby's neonatal care. During the course of this year we were pleased to have Bliss Champion volunteers offering face-to-face support to parents on three neonatal units: the Royal Hospital for Children in Glasgow, Edinburgh Royal Infirmary, and St John's in Edinburgh. Two of our Scottish Bliss Champion volunteers also delivered emotional support to parents through video calls across the year, and two Scottish volunteers were moderators of our closed Facebook peer support group.

Towards the end of the year we were able to launch our first volunteer recruitment drive since the pandemic, and have recruited 4 new volunteers who will be starting on three further units – Aberdeen, Raigmore and Wishaw – early in 23/24; in addition to two existing Bliss Champions re-starting face-to-face support on the neonatal units in Dundee and Forth Valley in 23/24.

This year we have also comprehensively updated our online information to help Scottish families with school-age children make informed decisions about delaying or deferring primary school entry. We had 33,075 Scottish website users this year, and our newly updated UK-wide information resources this year have included common infectious illnesses and weaning.

We have also done further work to progress our project to develop an online information tool to support families with accessing financial support – part-funded by a Specsavers grant received in 21/22 – including extensive user research, co-development and beta testing. This tool will be launched early in 23/24.

3. Improving care for babies

All 15 neonatal units in Scotland are now registered and participating in the Bliss Baby Charter, Bliss' flagship quality improvement audit and accreditation programme, and there has been significant progress in work to improve family-centred care practice during the year; highlights included:

- We awarded our first gold accreditation to a Scottish unit, to the Royal Hospital for Children in Glasgow, and our accreditation ceremony was attended by (then) Health Minister Maree Todd MSP.
- Other units have also made significant progress, with one unit – Ninewells in Dundee – achieving silver accreditation, five further units – Forth Valley, Princess Royal Maternity Glasgow, Wishaw, Crosshouse and Raigmore – achieving bronze accreditation, and the remaining eight units receiving a Pledge of Improvement.

Trustees' Report for the Year Ended 31 March 2023

- This progress has been supported through regular communications, support and engagement with all units including through our quarterly steering group, our WhatsApp group, and delivering a series of short videocall sessions with staff in specific units timed to fit into lunchbreaks or evening availability.

During the course of the year we attended meetings of national groups including the Scottish Neonatal Nurses Group (SNNG), the Scottish Perinatal Network, and the National Bereavement Care Pathway Scotland Steering Group. Our Ambassador Lady Sarra Hoy also presented at a conference on the *Educational Needs of Children Born Preterm* in Glasgow.

4. Putting research into practice

Highlights this year have included support for:

- A research project conducted at the Duncan of Jordanstone College of Art and Design, in partnership with the Ninewells neonatal unit in Dundee, and supported by Bliss Scotland Ambassador Lady Sarra Hoy:
 - This project has involved Masters students researching and developing an app and product prototype for parents to record their voices to be played to their babies when they are not able to be on the unit, to support bonding and attachment
 - The project will conclude and be presented to key stakeholders in 23/24
- 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 has now concluded, but during the year published a series of open access images of preterm baby feeding cues for wider use across neonatal settings, building on the learning from the research.

5. Working with our amazing supporters and staff

Highlights this year have included:

- Ongoing generous funding support from the Scottish Government for our two primary areas of service delivery – information and support for parents, and support for units to audit and assess their practice against the flagship Bliss Baby Charter
- We are grateful to all our dedicated supporters who took on the Edinburgh and Glasgow Kiltwalks, the Edinburgh Marathon Festival, and a range of other challenges and community activities to raise funds for Bliss Scotland, raising over £13,700
- We are also grateful to the charitable trusts and foundations who so generously awarded grants for our work.

Plans for the future

In 23/24 we will be continuing the delivery of our five strategic objectives, with a particular focus on the following areas:

- In the final year of the formal Best Start programme, influencing the implementation of programme commitments to improve neonatal care across Scotland, in particular the reconfiguration of neonatal intensive care units
- Recruiting, training and supporting a larger cohort of Bliss Champions to provide face-to-face support in neonatal units
- Launching and evaluating our updated online support tool
- Supporting all Scottish units to progress through Baby Charter accreditation levels
- Delivering tailored support for all Scottish fundraising event participants.

Trustees' Report for the Year Ended 31 March 2023

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:

David William Traill Cargill Fund

Lady Sarra and Sir Chris Hoy

Specsavers

Scottish Government

The Meikle Foundation

The Russell Trust

Financial Review

Against another year of instability in the external economic environment most of the Bliss Scotland income remained flat year on year. There was however a notable fall of £19k in income from donations (22/23 £2k 21/22 £21k) largely due to a one-off donation received last year of £15k from Specsavers; and overall total income for Bliss Scotland fell by £21k to £82k (21/22 £102k).

We were delighted that the Scottish Government continued to support our work, awarding funding of £44,238 for our Baby Charter programme (21/22 £47k). This allowed Bliss Scotland to continue our work 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 to provide information and support services to parents and carers in Scotland with a £15k grant (21/22: £19k), enabling us to equip parents with the confidence and knowledge to play a hands-on role in their babies' neonatal care.

Unrestricted income fell by £18k to £16k (21/22 £34k) which largely reflects the one-off prior year donation as mentioned above but also reflects the challenging external economic environment with individual payroll giving and one-off donations dropping slightly in the year. Income from other trading activities which include our community and sporting activities rose slightly to £14k (21/22 £13k), and we were particularly grateful to the participants who chose Bliss Scotland as their charity for events such as the Kiltwalk and running events in Edinburgh and Glasgow.

Expenditure in 22/23 remained largely constant at £87k (21/22 £86k), with an increased spend on supporting parents and carers due to the ongoing spend-down of the Specsavers donation received last year on developing a new online information tool for families. We did have a small reduction of £4k on our campaigning spend in Scotland, with our focus in the year primarily on the Neonatal Leave and Pay Bill – for legislation that will be applicable in Scotland, but going through the Houses of Parliament in Westminster – as well as following increased activity in 21/22 in the run-up to the May 2021 Scottish Parliament election.

We recorded an overall loss in the year of £5k (21/22: surplus of £16k) as we continue to support our charitable activities in Scotland and retain unrestricted reserves at the balance sheet date of £11k. The charity aims to present a broadly balanced statement of financial activities, and the spend down of unrestricted funds forms part of our strategy to build our support services in Scotland.

In line with expectations, this year's income did not need to include any donations from Bliss (21/22: £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 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.

Trustees' Report for the Year Ended 31 March 2023

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.



Chair of Trustees

Dated: **13 October 2023**

Independent examiner's report to the trustees of Bliss Scotland (Charity) Ltd

I report to the trustees on my examination of the accounts of Bliss Scotland (Charity) Ltd for the year ended 31 March 2023.

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.

Sayer Vincent LLP

Signed:

Name: Judith Miller, FCA

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

Date: 1 November 2023

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

Statement of Financial Activities, including Income and Expenditure Account
For the year ended 31 March 2023

	Notes	Unrestricted funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Income					
Donations	2	2,484	-	2,484	21,242
Charitable activities:					
Supporting parents and carers	3	-	21,000	21,000	21,018
Engaging with neonatal health professionals		-	44,238	44,238	46,754
Supporting research		-	-	-	-
Other trading activities	4	13,795	-	13,795	13,131
Total income		16,279	65,238	81,517	102,145
Expenditure					
Costs of raising funds	5	14,420	-	14,420	11,460
Charitable activities:	6				
Supporting parents and carers		3,947	21,000	24,947	21,720
Engaging with neonatal health professionals		701	44,238	44,939	46,796
Campaigning for change		2,092	-	2,092	6,049
Supporting research		503	-	503	419
Total expenditure		21,663	65,238	86,901	86,444
Net income / (expenditure) before transfers		(5,384)	-	(5,384)	15,701
Transfers between funds		-	-	-	-
Net movement in funds		(5,384)	-	(5,384)	15,701
Fund balances brought forward		16,096	-	16,096	395
Fund balances carried forward	14	10,712	-	10,712	16,096

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 2023

Company No. SC365557

		2023 £	2022 £
	Notes		
Current Assets			
Debtors	11	11,016	15,163
Cash at bank and in hand		<u>1,296</u>	<u>1,533</u>
		12,312	16,696
Creditors; amounts falling due within one year	12	(1,600)	(600)
Total assets less current liabilities		<u>10,712</u>	<u>16,096</u>
Funds			
Restricted funds	13	-	-
Unrestricted funds		<u>10,712</u>	<u>16,096</u>
Total funds		<u>10,712</u>	<u>16,096</u>

For the year ending 31 March 2023 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:

V. A. S. Asker

Trustee: Jason Parker

Date: 13 October 2023

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

Statement of Cash Flows
For the year ended 31 March 2023

	2023 £	2022 £
Cash generated from / (used in) operating activities	(237)	1,398
Increase / (decrease) in cash and cash equivalents during the year	(237)	1,400
Cash and cash equivalents at the beginning of the year	1,533	133
Cash and cash equivalents at the end of the year	1,296	1,533
 Reconciliation of the net movement in funds to the net cash flow from operating activities		
Net movement in funds	(5,384)	15,701
Decrease (increase) in debtors	4,147	32,452
Increase (decrease) in creditors	1,000	(46,755)
Net cash generated from (used in) operating activities	(237)	1,398

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

Notes to the Accounts
For the year ended 31 March 2023

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 2023

1.7 Provisions

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

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

1.8 Fund accounting

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

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

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

1.9 Expenditure

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

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

1.10 Support and governance costs

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

1.11 Operating leases

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

1.12 Tax status

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

1.13 Value Added Tax

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

1.14 Volunteers

The assistance received from volunteers has not been financially recognised.

2	Donations	2023	2022
		£	£
	Unrestricted		
	Trust funding	1,100	3,100
	Corporate funding	-	15,040
	Donations	1,384	3,102
	Legacies	-	-
	Donation from Bliss	-	-
		2,484	21,242
3	Income from charitable activities	2023	2022
		£	£
	Restricted		
	Charitable Activities	65,238	67,772

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 2023

4	Other trading income	2023	2022
		£	£
	Unrestricted		
	Money raised through sporting and community activities	13,795	13,132
		<u>13,795</u>	<u>13,132</u>

5	Costs of raising funds	2023	2022
		£	£
	Unrestricted		
	Seeking donations, grants and legacies	-	-
	Staging sporting and community activities	14,061	10,640
	Support costs	359	820
		<u>14,420</u>	<u>11,460</u>

6 Charitable Activities

Analysis of expenditure on charitable activities	Activities undertaken directly	Support Costs	Total 2023	Total 2022
	£	£	£	£
Supporting parents and carers	23,430	1,517	24,947	21,719
Engaging with neonatal health professionals	29,853	15,086	44,939	46,796
Campaigning for change	1,668	424	2,092	6,050
Supporting research	243	260	503	419
	<u>55,194</u>	<u>17,287</u>	<u>72,481</u>	<u>74,984</u>

Analysis of expenditure on charitable activities by fund	Unrestricted 2023	Restricted 2023	Total 2023
	£	£	£
Supporting parents and carers	3,947	21,000	24,947
Engaging with neonatal health professionals	701	44,238	44,939
Campaigning for change	2,092	-	2,092
Supporting research	503	-	503
	<u>7,243</u>	<u>65,238</u>	<u>72,481</u>

Analysis of expenditure on charitable activities by fund 2022	Unrestricted 2022	Restricted 2022	Total 2022
	£	£	£
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>

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

Notes to the Accounts (Continued)
For the year ended 31 March 2023

	Costs of raising funds	Charitable Activities	Total 2023
	£	£	£
7 Support costs			
Consists of:			
Other support costs	263	16,783	17,046
Governance costs	96	504	600
	<u>359</u>	<u>17,287</u>	<u>17,646</u>
<i>Prior year</i>			
Other support costs	517	21,118	21,635
Governance costs	302	298	600
	<u>819</u>	<u>21,416</u>	<u>22,235</u>

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.

	2023	2022
	£	£
8 Governance costs		
Consists of:		
Independent examination fee	600	600
	<u>600</u>	<u>600</u>

9 Trustees

No trustees or any persons connected with them received any remuneration during the year (2022: £nil).
1 trustee received reimbursements of travelling expenses totalling £545 (2022: £nil)

	2023	2022
10 Employees		
Number of employees	<u>2</u>	<u>3</u>
Employment costs	£	£
Wages and salaries	37,071	53,778
Redundancy and termination	-	-
Social Security costs	2,482	3,827
Pension contributions	2,140	2,628
	<u>41,693</u>	<u>60,233</u>

	2023	2022
	£	£
11 Debtors		
Amounts owed by group undertakings	11,016	15,164
	<u>11,016</u>	<u>15,164</u>

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

Notes to the Accounts (Continued)
For the year ended 31 March 2023

	2023 £	2022 £
12 Creditors: amounts falling due within one year		
Amounts owed to group undertakings	-	-
Accruals and deferred income	1,600	600
	<u>1,600</u>	<u>600</u>

13 Restricted funds

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

Current year

	Balance at 1 April 2022	Incoming Resources	Resources expended	Balance at 31 March 2023
Supporting parents and carers				
Scottish Government	-	15,000	(15,000)	-
Other grants	-	6,000	(6,000)	-
Engaging with neonatal health professionals				
Scottish Government	-	44,238	(44,238)	-
	<u>-</u>	<u>65,238</u>	<u>(65,238)</u>	<u>-</u>

Prior year

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

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

Notes to the Accounts (Continued)
For the year ended 31 March 2023

14 Analysis of net assets between funds

Current year	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £
Current assets	12,312	-	12,312
Creditors: amounts falling due within one year	(1,600)	-	(1,600)
	<u>10,712</u>	<u>-</u>	<u>10,712</u>
 <i>Prior year</i>	 <i>Unrestricted 2022 £</i>	 <i>Restricted 2022 £</i>	 <i>Total 2022 £</i>
Current assets	16,696	-	16,696
Creditors: amounts falling due within one year	(600)	-	(600)
	<u>16,096</u>	<u>-</u>	<u>16,096</u>

15 Related parties

A net management charge of £30,470 (py £17,464) 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 £11,016 (py £15,164) was owed by group undertakings. Of this, £10,622 (py £15,164) was owed from Bliss and £394 (py £0) owed from Bliss Sales Ltd.