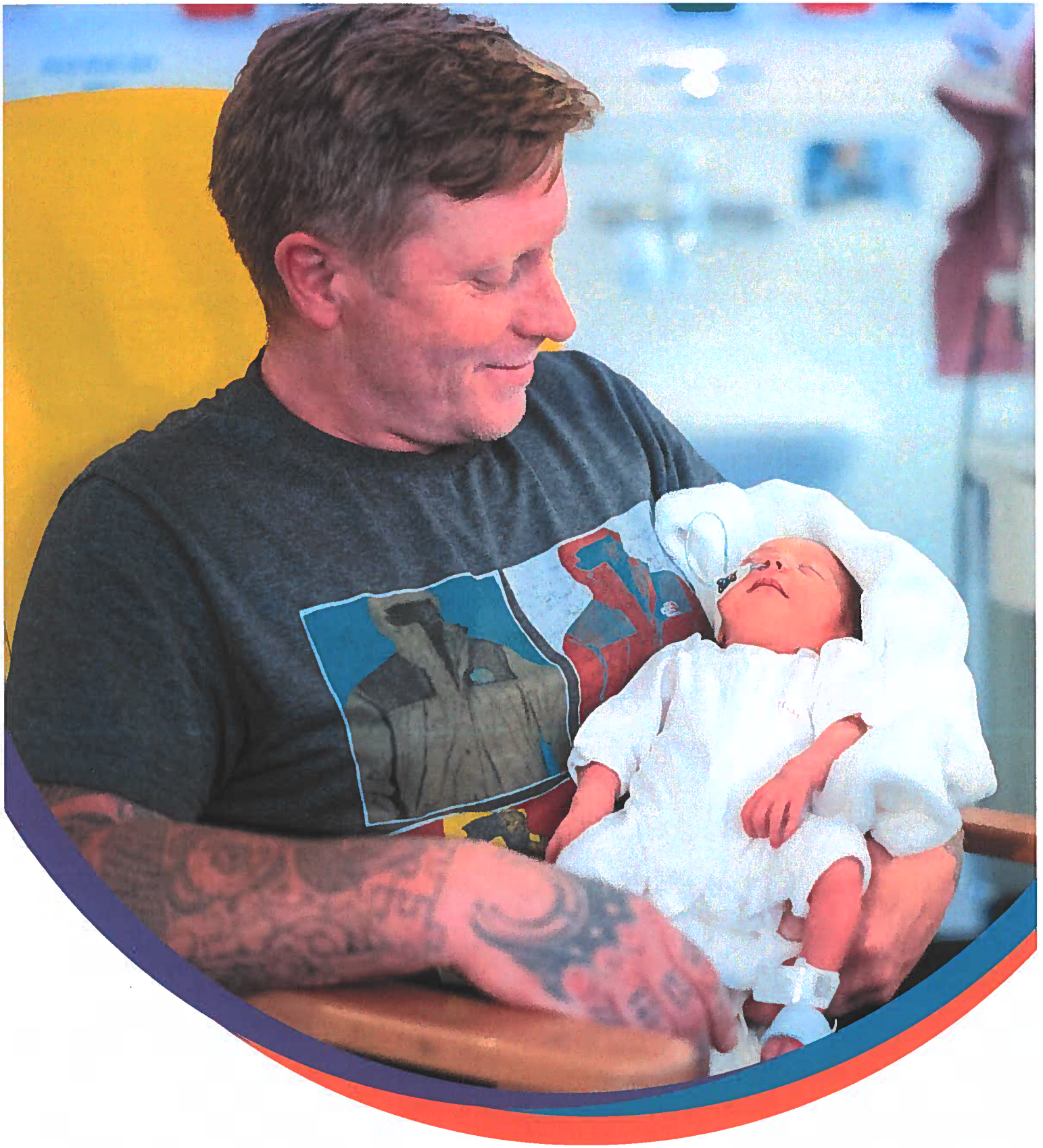


Annual report

2025-26

Scottish registered charity SC040878

Bliss
Scotland
for babies born
premature or sick

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 2026

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	John Calder (Chair) Calvin Sellers (Treasurer) resigned 29th July 2026 Louise Bryant (Treasurer) appointed 29th July 2026 Emily Drayson Morven Badger Finlayson
Chief Executive	Caroline Lee-Davey
Company Secretary	Gemma Wadsley (appointed 9th October 2025 resigned 1st Sept 2026) Laura Campbell (resigned 9th October 2025 reappointed 1st Sept 2026)
Registered Office	13 Queen's Road Aberdeen AB15 4YL
Independent Examiner	Sayer Vincent LLP 110 Golden Lane London EC1Y 0TG
Bankers	Lloyds Bank PLC 3 St George's Road London SW19 4DR
Solicitors	CMS Cameron McKenna Nabarro Cannon Place 78 Cannon Street London EC4N 6AF

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The Directors of Bliss Scotland (Charity) Limited (the "Charity" or "Bliss Scotland") (who are the Trustees of the Charity for charity law purposes) present their report and the financial statements for the year ended 31 March 2026. 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; for our newly appointed Trustees this has included time spent with a range of staff to find out about the work of the Charity, buddying with an experienced Trustee, and access to new Trustee training offered by Getting on Board. All Trustees are offered ongoing training as required, as well as regular opportunities to engage with the Charity's staff team, beneficiaries, stakeholders and supporters

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.

At the end of the 25/26 financial year, the Trustee Board for the Bliss group of charities comprised 12 Trustees, including a Chair, Vice-Chair and Treasurer. The Trustee Board for Bliss Scotland currently has four Trustees, including a Chair and Treasurer.

All Trustees are on fixed terms of office of four years and can serve up to two terms. The Board met three times during the year, and Bliss Scotland Trustees were also invited to join the annual Board away day for the Bliss group Board, held in September 2025.

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 newly-elected government in Holyrood having different priorities in terms of NHS Scotland, with the risk of delaying or deferring implementation of the final phase of Best Start recommendations; thereby delaying planned improvements to care for babies in neonatal units
- The potential impact on our reputation with families of Bliss Scotland's position in favour of planned neonatal unit reconfiguration in Scotland; 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 five times a year by the Finance, Risk & Fundraising sub-committee, at meetings of the full Bliss group 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 of every baby born premature or sick to excellent neonatal care, experience and outcomes. We achieve this by improving care, giving voice to babies, and supporting parents to be partners in care.

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 in our new four-year strategy for the period 2025-29, informed by internal and external insights from a wide range of stakeholders, and shaped in particular to be even more intentional about Bliss Scotland's role in tackling health inequalities, taking what we had learnt and heard over the last strategy period into action in the next strategy period.

Our new strategy sets out three new strategic objectives:

- **Equity of Care**: Every baby born premature or sick benefits from Family Integrated Care which builds a culture of partnership between their parents and the neonatal healthcare team.
- **Equity of Voice**: Every baby born premature or sick has their voice and interests represented by Bliss, to influence improvements in all aspects of their care at local, regional and national levels.
- **Equity of Support**: Every baby born premature or sick has well-supported parents who have the information they need, when they need it, to be partners in their baby's care.

Underpinning our strategy are four key enablers, which will operate across our strategic pillars to ensure that we are delivering our vision in the most effective way possible to make the biggest difference for babies:

- Data and evidence

- People
- Partnerships
- Operational sustainability.

Review of 2025/26 activities

1. **Equity of Care**: *Every baby born premature or sick benefits from Family Integrated Care which builds a culture of partnership between their parents and the neonatal healthcare team.*

We have made significant progress this year with the Bliss Baby Charter, our flagship audit and accreditation programme through which we support neonatal units to improve their parent partnership in care and build the foundations of Family Integrated Care (FICare), which is proven to deliver benefits for both babies and families. All 14 neonatal units in Scotland are registered and actively participating in the Bliss Baby Charter, and there we have been working across the country all year on unit engagement and support to enable them to make tangible improvements to care delivery. We now have two further units who have achieved Gold accreditation level – Forth Valley and Wishaw – whilst Princess Royal Maternity Glasgow and Royal Infirmary Edinburgh were both awarded Silver, and Borders was awarded Bronze. We have also been working with Queen Elizabeth University Hospital in Glasgow in preparation for their Platinum assessment which will take place in early 26/27.

This year we have commenced a comprehensive content review of the Baby Charter, intended to fully update content in line with latest best practice and evidence, align it more closely with equity, and ensure it is a clear foundational tool for the delivery of FICare. We have made excellent progress on this so far, starting with the recruitment of a diverse parent and health professional Oversight Group to provide guidance and feedback throughout the review process, as well as leading topic experts across multiple subject areas to provide tailored feedback on specific principles. Through the course of the year we have also communicated carefully with units about our plans towards a future transition to this new content, and have been pleased that these have been well-received and that we have maintained engagement with units during this time.

As part of our wider healthcare engagement programme across the whole of the UK we have also developed new training and learning resources for healthcare professionals focussing on the Psychological Impact of a Neonatal Stay, centring trauma-informed psychological practice and the experiences of Black families , working in partnership with community organisation Black Mothers Matter and with neonatal psychologists.

2. **Equity of Voice**: *Every baby born premature or sick has their voice and interests represented by Bliss, to influence improvements in all aspects of their care at local, regional and national levels.*

Following years of campaigning followed by detailed work on bringing this into law, the Neonatal Care (Leave and Pay) Act was implemented in England, Wales and Scotland from 6 April 2025. This is a landmark campaigning success for Bliss, giving employed parents of a baby admitted to neonatal care for 7 days or more the statutory right to neonatal leave and, subject to employment eligibility criteria, pay. This addresses the concerns raised by parents over many years – fathers and non-birthing parents having to go back to work while their vulnerable baby is still desperately ill in hospital; and mothers facing the prospect of a return to work having spent many weeks or months of their maternity leave at their baby's cot side in hospital.

With the implementation of this new law our focus this year has turned to supporting implementation, in particular raising awareness of the new entitlement amongst parents and employers.

Highlights of this work have included:

- We developed a suite of comprehensive information for parents, health professionals and employers, including sending posters to all neonatal units, and sustained above-target engagement with this content across the year.

- We did extensive media work around the launch, including coverage on BBC One's Reporting Scotland, BBC Radio Scotland news, and BBC Scotland news online, and continue to promote the entitlement regularly throughout the year, including a further focus in the run-up to the 1-year anniversary in April 2026.

Beyond our support for the implementation and rollout of Neonatal Care Leave and Pay, we have undertaken substantive reactive policy and campaigning activity this year to advocate for babies in Scotland. Much of this has related to ongoing policy activity relating to the *Best Start* programme and the new neonatal model of care, including:

- We briefed MSPs for a parliamentary debate in May 2025, which secured extensive Bliss mentions
- We met with Minister for Public Health and Women's Health Jenni Minto MSP in June and October 2025 to discuss the programme and our calls for sufficient resourcing to implement the new neonatal model of care
- We undertook extensive engagement with the Scottish Parliament Petitions Committee which looked into proposed redesignation of Wishaw neonatal unit, submitting several rounds of written evidence to ensure Bliss' role in the *Best Start* was appropriately reflected and that the Committee received accurate information about the new model of neonatal care
- Following Bliss campaigning on accommodation provision, in Sept 2025 we were pleased to see an update to wording in Young Patients Family Fund documentation to ensure clarification and greater consistency in how the Fund is used to support accommodation costs for parents

In addition, our CEO was invited to join a new Scottish Maternity & Neonatal Taskforce, chaired by the Public Health Minister, which was established following a Scottish Government commitment to set up a national group to provide "strategic level oversight of the safety, quality, and improvement of early pregnancy, maternity and neonatal services across Scotland". The Taskforce met a number of times towards the end of the year, and Bliss Scotland also contributed to specific sub-groups on neonatal care and family engagement. This work was paused in March 2026 for pre-election purdah ahead of the May 2026 Scottish elections.

During the year Bliss Scotland also supported recruitment of women with neonatal experience to test a new Scottish Government maternity care survey.

3. **Equity of Support**: *Every baby born premature or sick has well-supported parents who have the information they need, when they need it, to be partners in their baby's care.*

Bliss Scotland provides a number of services for parents which offer information, practical support and signposting to families who are going through one of the worst experiences of their lives. We know that having a baby admitted to neonatal care is a hugely distressing and disorienting experience for parents, and our services are designed to equip parents with the knowledge, confidence and support they need to be able to play an active role as partners in their baby's care.

During the course of this year we were pleased to have Bliss Champion volunteers offering face-to-face support to parents on 6 out of Scotland's 14 neonatal units: the Royal Hospital for Children in Glasgow, Princess Royal in Glasgow, Ninewells in Dundee, Wishaw, Raigmore and Aberdeen. Three of our Scottish Bliss Champion volunteers also delivered emotional support to parents through video calls across the year, and as moderators of our closed Facebook peer support group.

Across our website we had 13,166 Scottish users this year, including 5,738 unique users of our parent information section based in Scotland, broadly in line with our reach in the prior year.

1. 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 Marathon, the Glasgow Kilt walk, the women's 10k Glasgow and many other community activities to raise funds for Bliss Scotland, raising over £17,000.
- We are also grateful to the charitable trusts and foundations who so generously awarded grants for our work, in particular the Hugh Fraser Foundation.

Plans for the future

During 2025-26 we have made a strong start to delivering against our priority objectives in our new 2025-2029 strategy. We will build on this work in 2026-27, with a particular focus over the next year on the following areas of work:

- We will continue to focus on supporting units with auditing and assessment to progress through the Bliss Baby Charter and make tangible improvements to their care delivery, with a particular emphasis on supporting units moving from Bronze to Silver and Silver to Gold
- We will launch a Scottish election manifesto, as well as undertake engagement after the May 2026 election to build relationships with the new government and relevant ministers.
- We will write and launch a state-of-the-nation policy report highlighting neonatal inequalities in Scotland, with a specific focus on ethnicity and deprivation, and identifying policy and service delivery solutions to address these.
- We will continue to support Cot side Champions in providing direct emotional support to parents on units and also recruit and roll out Information Champions in Scotland – a new lighter-touch volunteer model to improve wider on-unit visibility of and access to Bliss Scotland's support services.

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:

Baillie Gifford

James T Howat

Lady Sarra and Sir Chris Hoy

Macphie

Scottish Government

The Hugh Fraser Foundation

The Ronald Miller Foundation

Financial Review

Bliss Scotland has been fortunate to receive great support for our work to support babies born premature or sick in Scotland during 25/26, and ended the year with income of £105k, a slight decrease on prior year (24/25 £119k).

The Scottish Government awarded grant funding of £59,563 for our Baby Charter programme (24/25 £49,314) and this allowed us to continue work to support neonatal units in Scotland to improve their delivery of Family Integrated Care, aligned with and in support of the Scottish Government's wider Best Start programme.

The Scottish Government also continued to support Bliss Scotland's work to provide information and support services to parents and carers in Scotland with a grant of £15,000 (24/25 £15,000), enabling us to equip parents with the confidence and knowledge to play a hands-on role in their babies' neonatal care.

Our brilliant supporter base in Scotland raised over £17k for Bliss Scotland through a variety of fundraising challenges and running events, and this income shows within our income from other trading activities.

We continue to receive generous donations via our payroll giving and unrestricted grants, all of which supports our work to improve the lives of babies born premature or sick in Scotland.

Our expenditure within Scotland consists primarily of staff and direct costs towards our Baby Charter, volunteer programme and campaigning and research within Scotland. Our expenditure totals £119k (24/25 £116k) and is just slightly more than our income leaving Bliss Scotland with an unrestricted deficit of £13k in the year.

Our in-year deficit brings unrestricted reserves to £4k at the end of the financial year. The charity aims to present a broadly balanced statement of financial activities, and the reduction of our reserves is in line with our plans for the year to build our support services in Scotland.

In line with expectations, this year's income did not need to include any donations from Bliss (24/25 £nil) 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.

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; and
- 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.

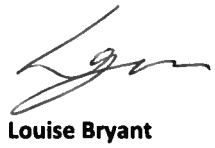
Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 March 2026 was 4 (2025:4). The Trustees are members of the charity but this entitles them only to voting rights. The Trustees have 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; and
- The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 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.



Louise Bryant

Treasurer

Dated: 21 October 2026

I report to the trustees on my examination of the accounts of Bliss Scotland (Charity) Limited for the year ended 31 March 2026.

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 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: Sayer Vincent LLP

Name: Judith Miller, FCA
Address: Sayer Vincent LLP, 110 Golden Lane, London, EC1Y 0TG
Date: 28 October 2026

Bliss Scotland (Charity) Limited
(A Company Limited by Guarantee)
Statement of Financial Activities, including Income and Expenditure Account
For the year ended 31 March 2026

	Notes	Unrestricted funds £	Restricted Funds £	Total 2026 £	*Total 2025 £*
Income					
Donations	3	13,652	-	13,652	*30,790*
Charitable activities:					
Supporting parents and carers	4	-	15,000	15,000	*17,500*
Engaging with neonatal health professionals		-	59,563	59,563	*51,814*
Other trading activities	5	17,526	-	17,526	*18,715*
Total income		31,178	74,563	105,741	*118,819*
Expenditure					
Costs of raising funds	6	9,489	-	9,489	*20,797*
Charitable activities:	7				
Supporting parents and carers		23,646	15,000	38,646	*32,770*
Engaging with neonatal health professionals		-	59,563	59,563	*51,814*
Campaigning for change		7,894	-	7,894	*7,623*
Supporting research		2,938	-	2,938	*2,817*
Total expenditure		43,967	74,563	118,530	*115,821*
Net (expenditure) / income before transfers		(12,789)	-	(12,789)	*2,998*
Transfers between funds		-	-	-	-
Net movement in funds		(12,789)	-	(12,789)	*2,998*
Fund balances brought forward		16,693	-	16,693	*13,695*
Fund balances carried forward	15	3,904	-	3,904	*16,693*

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 2026

Company No. SC365557

	Notes	2026 £	2025 £
Current Assets			
Debtors	12	4,203	16,386
Cash at bank and in hand		551	1,107
		4,754	17,493
Creditors: amounts falling due within one year	13	(850)	(800)
Total assets less current liabilities		3,904	16,693
Funds			
Restricted funds	14	-	-
Unrestricted funds		3,904	16,693
Total funds		3,904	16,693

For the year ending 31 March 2026 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; and
2) The Trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 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
Date: 21 October 2026
Louise Bryant

Bliss Scotland (Charity) Limited
(A Company Limited by Guarantee)
Statement of Cash Flows
For the year ended 31 March 2026

	2026 £	*2025* *£*
Cash (used in) / generated from operating activities	**(556)**	*107*
(Decrease) / increase in cash and cash equivalents during the year	**(556)**	*107*
Cash and cash equivalents at the beginning of the year	**1,107**	*1,000*
Cash and cash equivalents at the end of the year	**551**	*1,107*

Reconciliation of the net movement in funds to the net cash flow from operating activities

Net movement in funds	**(12,789)**	*2,998*
Decrease / (increase) in debtors	**12,183**	*(2,925)*
Increase in creditors	**50**	*34*
Net cash (used in) / generated from operating activities	**(556)**	*107*

Bliss Scotland (Charity) Limited
(A Company Limited by Guarantee)
Notes to the Accounts
For the year ended 31 March 2026

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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, together with positive reserves, consider 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 can be 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 can be 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 only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

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 in 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 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 obligation 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 Accounting Policies (continued)

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 Detailed comparatives for the statement of financial activities

	Notes	Unrestricted funds £	Restricted Funds £	Total 2025 £
Income				
Donations		**30,790**	**-**	**30,790**
Charitable activities:				
Supporting parents and carers		**-**	**17,500**	**17,500**
Engaging with neonatal health professionals		**-**	**51,814**	**51,814**
Other trading activities		**18,715**	**-**	**18,715**
Total income		**49,505**	**69,314**	**118,819**
Expenditure				
Costs of raising funds		**20,797**	**-**	**20,797**
Charitable activities:				
Supporting parents and carers		**15,270**	**17,500**	**32,770**
Engaging with neonatal health professionals		**-**	**51,814**	**51,814**
Campaigning for change		**7,623**	**-**	**7,623**
Supporting research		**2,817**	**-**	**2,817**
Total expenditure		**46,507**	**69,314**	**115,821**
Net movement in funds		**2,998**	**-**	**2,998**
Fund balances brought forward		**13,695**	**-**	**13,695**
Fund balances carried forward		**16,693**	**-**	**16,693**

3 **Donations**	2026 £	*2025 £*
Unrestricted		
Trust funding	**10,655**	*29,810*
Corporate funding	**2,000**	*-*
Donations	**997**	*980*
	13,652	*30,790*

4 **Income from charitable activities**	2026 £	*2025 £*
Restricted		
Charitable Activities	**74,563**	*69,314*

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

5 **Other trading income**	2026 £	*2025 £*
Unrestricted		
Money raised through sporting and community activities	**17,526**	*18,715*
	17,526	*18,715*

6 **Costs of raising funds**	2026 £	*2025 £*
Unrestricted		
Seeking donations, grants and legacies	**7,872**	*16,774*
Support costs	**1,617**	*4,022*
	9,489	*20,797*

7 Charitable Activities

Analysis of expenditure on charitable activities	**Activities undertaken directly £**	**Support Costs £**	**Total 2026 £**	*Total 2025 £*
Supporting parents and carers	**32,418**	**6,228**	**38,646**	*32,770*
Engaging with neonatal health professionals	**45,538**	**14,025**	**59,563**	*51,814*
Campaigning for change	**6,457**	**1,437**	**7,894**	*7,623*
Supporting research	**1,821**	**1,117**	**2,938**	*2,817*
	86,234	**22,807**	**109,041**	*95,024*

7 Charitable Activities (continued)

Analysis of expenditure on charitable activities by fund	**Unrestricted 2026 £**	**Restricted 2026 £**	**Total 2026 £**
Supporting parents and carers	**23,646**	**15,000**	**38,646**
Engaging with neonatal health professionals	**-**	**59,563**	**59,563**
Campaigning for change	**7,894**	**-**	**7,894**
Supporting research	**2,938**	**-**	**2,938**
	34,478	**74,563**	**109,041**

Analysis of expenditure on charitable activities by fund prior year	*Unrestricted 2025 £*	*Restricted 2025 £*	*Total 2025 £*
Supporting parents and carers	*15,270*	*17,500*	*32,770*
Engaging with neonatal health professionals	*-*	*51,814*	*51,814*
Campaigning for change	*7,623*	*-*	*7,623*
Supporting research	*2,817*	*-*	*2,817*
	25,710	*69,314*	*95,024*

8 Support costs	**Costs of raising funds £**	**Charitable Activities £**	**Total 2026 £**
Consists of:			
Other support costs	**1,546**	**21,832**	**23,378**
Governance costs	**71**	**975**	**1,046**
	1,617	**22,807**	**24,424**

Support costs for prior year	Costs of raising funds £	Charitable Activities £	Total 2025 £
Other support costs	*4,022*	*15,923*	*19,946*
Governance costs	*224*	*896*	*1,120*
	4,246	*16,819*	*21,066*

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

9 Governance costs	**2026 £**	*2025 £*
Consists of:		
Independent examination fee	**850**	*800*
	850	*800*

10 Trustees

No trustees or any persons connected with them received any remuneration during the year (2025: £nil).
1 trustee received reimbursements of travelling expenses totalling £196 (2025: 2 trustees received £320)

11	**Employees**	**2026**	*2025*
	Number of employees	**1.0**	*1.1*
	Employment costs	**£**	*£*
	Wages and salaries	**26,880**	*29,271*
	Social Security costs	**2,594**	*1,529*
	Pension contributions	**1,378**	*1,756*
		30,852	*32,556*

12	**Debtors**	**2026** **£**	*2025* *£*
	Amounts owed by group undertakings	**4,203**	*16,386*
		4,203	*16,386*

13	**Creditors: amounts falling due within one year**	**2026** **£**	*2025* *£*
	Accruals and deferred income	**850**	*800*
		850	*800*

14 Restricted funds

These funds were received mainly from the Scottish Government to support in the delivery of our work across Scotland according to our strategic aims of supporting parents and carers and engaging with neonatal health professionals.

Current year	**Balance 1 April 2025** **£**	**Incoming Resources** **£**	**Resources expended** **£**	**Funds 31 March 2026** **£**
Supporting parents and carers				
Scottish Government	-	15,000	(15,000)	-
Other grants	-	-	-	-
Engaging with neonatal health professionals				
Scottish Government	-	59,563	(59,563)	-
Other grants		-	-	
	-	**74,563**	**(74,563)**	**-**

Prior year	*Balance at 1 April 2024* *£*	*Incoming Resources* *£*	*Resources expended* *£*	*Funds 31 March 2025* *£*
Supporting parents and carers				
Scottish Government	-	*15,000*	*(15,000)*	-
Other	-	*2,500*	*(2,500)*	-
Engaging with neonatal health professionals				
Scottish Government	-	*49,314*	*(49,314)*	-
Other		*2,500*	*(2,500)*	
	-	*69,314*	*(69,314)*	-

15 Analysis of net assets between funds

Current year	**Unrestricted 2026 £**	**Restricted 2026 £**	**Total 2026 £**
Current assets	**4,754**	**-**	**4,754**
Creditors: amounts falling due within one year	**(850)**	**-**	**(850)**
	3,904	**-**	**3,904**

Prior year	*Unrestricted 2025 £*	*Restricted 2025 £*	*Total 2025 £*
Current assets	*17,493*	*-*	*17,493*
Creditors: amounts falling due within one year	*(800)*	*-*	*(800)*
	16,693	*-*	*16,693*

16 Related parties

A net management charge of £81,348 (2025: £78,248) was applied to Bliss Scotland from its parent company, Bliss, for the allocation of support and governance costs.

The parent company Bliss donated £0 (2025: £0) to Bliss Scotland in order to balance its financial affairs.

A total of £4,204 (2025: £16,385) was owed by group undertakings. Of this, £3,809 (2025: £15,991) was owed from Bliss and £395 (2025: £395) was owed from Bliss Sales Limited.

bliss.org.uk

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Bliss
Scotland
for babies born
premature or sick