



FirstLight

Supporting Suddenly Bereaved Parents & Families

Annual Report 2017



“We will be forever thankful to FirstLight. In the darkest moment of our lives, Margaret McGoldrick, our counsellor, was essential in our grieving process. She guided and supported us as nobody else did as we were lost in our pain and agony. FirstLight gave us the opportunity to explore, feel and find the best way to come back to life again. Words can’t describe how much we appreciate their help and comfort we got from them. We are still involved in some projects with FirstLight as we have learned that there is no better healing than to help others. A big thank you to FirstLight and their lovely and competent staff. It’s a long journey and we accept all the gifts that our little baby Lorena gives us every day”

Tatiana and Tomás (Lorena’s parents)

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Chair's Foreword

Since its inception in 1977, and evolution in 1986 to formal registration as a charity, FirstLight continues to be overseen by a Council of volunteer directors. Over the last number of years, to strengthen our governance, we have increased the number of directors, while ensuring to maintain representation of bereaved family members. By doing so we want to ensure our original objectives are not lost or diluted in our need to be professionally accountable.

2017 saw FirstLight continue to experience growth in the demand for its services with an increase of 70 per cent in the number of bereaved families referred, when compared to 2016. Looking back we can see a doubling of the case load relative to 2012. This can certainly be attributed to the efforts of our staff over the last number of years and their strategic promotion and education at hospital and community level. It should be noted this increase in volume is not necessarily reflective of an increase of sudden child mortality, but a genuine national need for the services of FirstLight and increased awareness of our existence amongst our hospital and community referrers. In addition to the support we offer to parents and families dealing with profound loss, our post incident stress de-briefing service has also grown and was availed of by many hospital personnel this year.

Although my own tenure with the organisation is relatively short, having joined the Board in March of this year, I have had links with FirstLight over a number of years, so therefore feel genuine in my acknowledgement of sincere thanks to our current and past teams. FirstLight was born out of need and has flourished through the work and support of our network of psychotherapists, volunteers, financial supporters both large and small, and partner organisations. It would not have been possible

to accomplish our substantial achievements without their collective contributions and collaborative efforts.

Funding of our services continues to be a significant challenge for FirstLight, particularly in light of the increased level of notifications. Our grant from Tusla, which we very much value has reduced by 16 per cent since 2012, while our service delivery has doubled in that time. Despite our financial constraints we have maintained delivery of our services free of charge in 2017. We are conscious that suddenly bereaved families are faced with unexpected financial costs and believe that financial concerns should not be a barrier to the provision of support to families at this traumatic time.

On behalf of my FirstLight Council colleagues, I want to thank Kevin O' Meara, who held the position of Chair between 2008 and December, 2017. Our organisation will remain grateful for the support and valued counsel he gave to FirstLight through years of significant growth and change. I also wish to thank Alan Kelly, another valued Council member between 2015 and March, 2018, who took the role of interim Chair between December, 2017 and March, 2018. They both gave freely of their personal insights and professional acumen to the betterment and development of FirstLight.

For the year ahead, I wish Fionnuala and the team continued success in their efforts to continually raise revenue which will allow them to maintain and grow our professional service for bereaved families.



Fiona Hammond
Chair, FirstLight

Directors

Directors	Oliver Blackwell Maeve Blackwell David Burke (Appointed 2 December 2017) Deirdre Magliozzi Charles O'Brien (Appointed 2 December 2017) Fiona Hammond (Appointed 6 March 2018)		
Company Secretary	Oliver Blackwell		
Chief Executive Officer	Fionnuala Sheehan		
Company Number	113349		
Charity Number	CHY7716		
Charities Regulator Number	20017651		
Registered Office and Business Address	Carmichael Centre 4 North Brunswick Street Dublin 7		
Auditors	Whelan Dowling & Associates Chartered Accountants and Statutory Audit Firm Block 1, Unit 1 & 4, Northwood Court Santry Dublin 9		
Bankers	Bank of Ireland Inchicore Dublin 8	Permanent TSB 56-59 St. Stephen's Green Dublin 2	AIB Capel Street Dublin 1
Solicitors	Vincent & Beatty 67/68 Fitzwilliam Square Dublin 2		

“FirstLight came into our lives 3 months after our Baby Girl, Laoise, died in 2015 due to medical misadventure, a tragedy that should never have happened. They have walked our journey with us every step of the way, supported us, carried us and saved us from ourselves when we found it difficult to continue. Without the amazing support of Margaret and Ger I don’t believe our family would have made it this far! We are still struggling to get answers to the reasons of our child’s death and FirstLight continues to give us the most amazing and empathic support, we could not ask for more and are very grateful to them... This is an amazing charity, doing fantastic work!”

Irene Kavanagh and C oil n   Scola 

About FirstLight

The Irish Sudden Infant Death Association (ISIDA) was established as a company limited by guarantee in 1976. The company is a registered charity and a national organisation with members throughout the country. It is affiliated to SIDS International, a worldwide federation of Sudden Infant Death Syndrome Parents Associations and the Global Strategy Task Force.

The Association re-branded to FirstLight in 2014.

FirstLight's Vision

The sudden loss of a child is one of the most unimaginable pains a family can experience. Every year in Ireland children die suddenly, unexpectedly and often without explanation. It is FirstLight's vision that any family or parent that is bereaved suddenly has access to professional crisis intervention support services should they wish to avail of them, and that parents' first encounters around the sudden bereavement of their sons or daughters are handled correctly and compassionately.

Our Mission

FirstLight's mission is to:

- deliver appropriate professional support services to bereaved parents and families including first encounter, crisis intervention and on-going support services;
- promote training for frontline professionals who encounter bereaved parents and families;
- raise awareness of FirstLight's professional support services and;
- promote research into child mortality and intervention campaigns to reduce the incidence of sudden death.

Our Values

Our work is governed by values of compassion, empathy, respect and hope.



Professional Support Services

FirstLight Hotline and Low Cost Helpline

FirstLight provides a hotline for frontline professionals (087-2423777) who deal with the death of a child. This service is provided 7 days a week. FirstLight provides a low cost helpline 1850 391 391 for families and members of the public who are affected by the death of a child. This service is provided 7 days a week.

De-briefing

A post incident stress de-briefing service is available to front line hospital staff, creches, scout clubs, community groups and sports clubs. Its purpose is to enable individuals to return to their daily routines without the likelihood of psychological trauma. This service is provided by trained de-briefers.

Crisis intervention

Upon receiving the notification of a death, FirstLight contacts the family with their permission and supports them through the traumatic uncharted days surrounding the death and funeral. FirstLight empowers parents to make their own decisions and offers advice about siblings needs at this time.

Home visits

FirstLight offers to visit newly bereaved families and extended families in their own home. This visit provides families with information about the grief they are experiencing and informs them of the various support services that are available to them. Talking in the privacy of their own home empowers families. The take up for home visits is 100% and parents report them as being very helpful.

Counselling

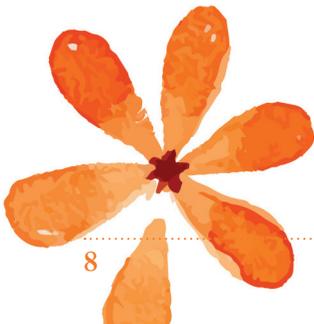
FirstLight offers one to one or couple counselling. Counselling provides a safe and confidential space to help parents understand their feelings and emotions. FirstLight have a register of fully qualified and accredited psychotherapists throughout the country.

Support groups

FirstLight provides open support groups in various locations around the country. Currently FirstLight have groups in Waterford, Galway, Dublin and Kildare. All FirstLight groups are facilitated by fully qualified and accredited psychotherapists.

Closed Therapeutic Programmes

FirstLight provides a closed therapeutic programme to groups of parents. This programme is specifically structured and designed to explore feelings and thoughts experienced following the death of a child. The programme runs once a month for four months, typically on Saturdays. It is offered to carefully selected



participants and is facilitated by skilled psychotherapists with experience in group facilitation using a programme specially adapted to the participants needs.

Children

The needs of bereaved children are addressed by FirstLight through play and one to one therapy. Individual and group work is provided throughout the country. All therapists are fully qualified and accredited in play therapy.

Family days

FirstLight hosts an annual family day. Newly bereaved parents and extended family members have the opportunity to hear about various experiences from other bereaved families. Children can attend a children's group. The day provides a range of support groups such as Mothers' group, Fathers' group and other family members' groups. All facilitators are experienced psychotherapists.

Education and Awareness Raising

An important part of FirstLight's focus is to empower and provide the professional with the necessary tools to help parents and families through the grieving process and deal with the sudden death of a child. FirstLight has developed information resources in consultation with the Irish Hospice Foundation and experts in bereavement care. It disseminates these resources to frontline professionals, delivers a training programme, '*Dealing with the sudden death of a child or young person*', and hosts a National Bereavement Conference.

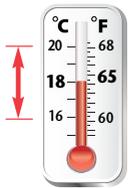
Training Programme: Dealing with the sudden death of a child or young person

FirstLight's training programme is unique in that it draws on knowledge from the service users and their families as well as clinicians. It is delivered by peer and clinician facilitators working together to guide the participants through a structured programme of learning surrounding the death of a child or young person, and is focused on enhancing the professional's communication skills.

National Bereavement Conference

FirstLight are committed to the ongoing development of the knowledge and skills of professionals likely to come in contact with bereaved parents and families following the sudden death of a child or young person. The FirstLight conference series, initiated in 2016, is designed to support such professional development. The theme of FirstLight's 2017 conference was "*Working Together to Make a Difference*". Presentations were given by frontline professionals, by psychotherapists experienced in supporting bereaved family members, by the leader of the Health Services Executive and by a Self Care professional. A Panel of frontline professionals and a Panel of bereaved parents were facilitated and the panellists generously shared their experiences and reflections with attendees. An E-Booklet summarising the presentations and Panel discussions was distributed widely following the conference. Its purpose was to bring the important messages, insights and learnings from the Conference to a much larger audience.

Research into Child Mortality National Paediatric Mortality Register and “Safe Sleep” Campaign



**Ideal room
temperature for
your baby is
in the range
16–20°C.**

The National Sudden Infant Death Data Registry was established within ISIDA in 1992, for the purpose of obtaining accurate, up to date information on sudden, unexpected and unexplained deaths in infants and

young children in the Republic of Ireland and to promote and support research into the causes and prevention of sudden infant death syndrome (SIDS). In addition to monitoring trends in the incidence of SIDS, a nationwide case control study initiated in 1994 is currently ongoing.

In 2010 the company expanded its work, prompted initially by the increase in the number of sudden unexplained deaths in children greater than one year of age. Operating under the business name ‘National Paediatric Mortality Register’ it provides and publishes accurate population based data on the incidence and categories of all paediatric deaths under 15 years as well as maintaining a register of all sudden and unexplained deaths to include all such deaths.

The resulting epidemiological database has provided valuable information on the health of the paediatric population in Ireland and was used as the basis for the formulation of the ‘Reduce the Risk’ (RTR) guidelines.

An intervention campaign known as the ‘Back to Sleep’ campaign initiated in 1992, advised parents on the safest sleeping arrangements for infants including placing infants to sleep on their backs and avoidance of exposure to tobacco smoke, both during and after pregnancy. This campaign resulted in a reduction in the number of infants dying from SIDS in Ireland from an average of 134 to less than 30 deaths per year. As case control studies identified new risk factors over time such as certain co-sleeping arrangements, head covering etc. the register’s RTR guidelines were amended accordingly, and further reductions in the SIDS rate ensued. FirstLight published a revised version of the ‘Safe Sleep’ booklet in 2016. (Further information on this service can be found in the National Paediatric Mortality Register Statistical Report 2015).

FirstLight assigned the Register to Temple Street Hospital in 2017. Following the assignment, Temple Street Hospital is responsible for the Register and its operation is governed within the framework of the National Office of Clinical Audit.

Principal Risks and Uncertainties

The company’s future success depends on its ability to attract, retain, remunerate and motivate highly skilled and qualified personnel. The loss of the services of key employees could have a negative impact on the company’s future success and financial strength.

Funding is substantially dependent on donations and while substantial reserves

“Dear Mags,

Thanks a million for having me at the conference last week!! It was one of the most beneficial ones I have ever gone to.

I just felt I could relate to it all from start to finish either professionally or personally and I really appreciate you having me along.

Anyway, thank you so very much for that opportunity. I met some amazing people and heard some inspiring stories.”

Aisling, Feileacain

are currently available and income has been successfully raised and utilised in 2017, security of income in order to secure the work of FirstLight continues to challenge the charity.

The organisation's objective is to maintain the continuity of funding and to grow existing levels of income; its policy is to ensure that sufficient resources are available either from cash balances and cash flows to ensure all obligations can be met when they fall due.

Risks and uncertainties exist regarding the organisation's ability to meet the increased demand for support services, while at the same time, adequately covering costs. The organisation has adopted a reserves policy which requires a level of cover of one year's gross expenditure; it operated comfortably within this policy in 2017 and anticipates doing so in 2018. There is uncertainty as to the organisation's ability to maintain this level of reserves in the medium term in view of the uncertainty attaching to its sources of funding.

Financial Results

The deficit for the year after providing for depreciation amounted to €93,727 (€164,594 - 2016).

At the end of the year, the company has assets of €712,642 (€809,530 - 2016) and liabilities of €20,817 (€23,878 - 2016). The net assets of the company have decreased by €93,727.

Key Activities and Achievements in 2017

FirstLight expanded its services substantially in 2017 in response to increased demand.

Over 2,000 Children and Family members received support from FirstLight.

Notification to FirstLight of child deaths increased by **69% in 2017; this represents more than a doubling of the case load relative to 2012.**

There was no waiting list for FirstLight services - everyone who needed professional support received it in a timely fashion.

Sudden, unexpected Child Death Notifications to FirstLight: 2012 to 2017

44 child deaths (of children up to 18 years of age) were notified to FirstLight in 2012, 52 in 2013, 47 in 2014, 45 in 2015 and 58 in 2016. Notifications in 2016 were 32 per cent higher than in 2012.

98 child deaths were notified in 2017, representing a 69 per cent increase in notifications relative to 2016, and more than a doubling of FirstLight's caseload relative to 2012.

Of the 98 child death notifications to FirstLight in 2017, 79 were received from 29 hospitals throughout the country, 3 from Health Centres, 13 from the family home and 3 from Irish families who experienced a sudden bereavement when abroad. (In cases of death by suicide, FirstLight will refer bereaved family members to Pieta House.)

30% of cases were self-referrals, 50% were referred by medical/clinical personnel, 3% by Tusla/Family Support Workers, 2% by Gardai, and 13% by a relative or friend. (See Table 1).

23% of deaths notified were attributed to Sudden Infant Death Syndrome (SIDS or Cot Death), 15% to heart issues, 11% to stillbirth, 9% had no known cause, and 4% resulted from car/farm accidents. (See Table 2).

In the case of 9 notifications received towards the end of 2017, the cause of death had yet to be established via post-mortem/inquest procedures which can

take a considerable period of time. A significant number of deaths notified to FirstLight are required to undergo these procedures because the cause of death is unknown when it occurs. This adds considerably to the distress of the family as they cannot bury their child; and if there are other children, bereaved parents worry about the health of their surviving children.

TABLE 1

Main sources of referral in 2017	No. of notifications	Source of referral	No. of notifications
Self-referral	29	Doctor	3
Public Health Nurse	7	Garda	2
Bereavement Midwife/Nurse/ Clinical Nurse Manager/Donor Co-ordinator	27	Bereavement Consultant/ Therapist	5
Medical Social Worker	8	Relative/friend	13
Tusla Social Worker	2	Jack & Jill	1
Family Support Worker	1		

TABLE 2

Main causes of death*	No. of notifications
SIDS	23
Heart issue	15
Stillbirth	11
Not known yet	9
Cancer	4
Brain tumour	3
Car/farm accident	4

* As of 31 December, 2017

The ‘Ripple Effect’ when a child dies

The impact of the sudden loss of a child affects many people in addition to parents and siblings. The impact on grandparents can be very profound as they grieve for the loss of their grandchild as well as the loss of the normal life of their child and their child’s partner before the bereavement occurred.

Aunts, uncles, godparents, minders and close friends can also be profoundly affected. Frontline professionals and hospital staff may be traumatized by the sudden loss of a child.

FirstLight staff qualified in post incident stress de-briefing provide this service to frontline professionals and first responders and to community based organisations (e.g. scout club and sports clubs).

For every child death notification received by FirstLight, 10 people, on average, are strongly affected by the death and receive support from FirstLight. This figure relates to family members such as parents, grandparents, siblings and godparents, and excludes affected frontline professionals, first responders, and sports and community group based members.

FirstLight’s training programme, “Dealing with the sudden death of a child or young person” was delivered in 11 locations covering Dublin, Cork, Tipperary, Limerick, Sligo, Kilkenny, Louth and Cavan. Some 500 personnel from a wide range of professions and organisations including Nursing teams, Midwifery,

A&E, Public Health Nurses, Organ Donation Nurse Managers, An Garda Síochána and Chaplains attended the day long programme and feedback has been overwhelmingly positive.

Frontline professionals, first responders, health service leaders, bereaved parents and representatives of allied charities attended FirstLight’s National Bereavement Conference “*Working Together to Make a Difference*” to hear and interact with renowned local and international speakers and bereaved parents. An E-Booklet summarising the presentations given and the key messages, insights and learnings from the Conference was widely distributed following the Conference and was very well received.

Following requests from front line hospital personnel, FirstLight provided 8 debriefing sessions.

FirstLight is very grateful for the financial support it receives from Tusla and while the grant amount for 2017 remained at the same level as for 2016, it is some **16% lower** than the 2012 grant. Over this period, demand for FirstLight’s services has grown; **in 2017 alone, there was a 69% increase in bereavement notifications of sudden and unexpected child deaths relative to 2016, and more than a doubling of the case load relative to 2012.**

FirstLight's Achievements in Numbers

70%

*increase in case-load
in 2017*

*case-load in 2017
more than double the
2012 case-load*

**National
service
provided**

*referrals came from
29 hospitals; there
was no waiting list*

**Tailored
training**

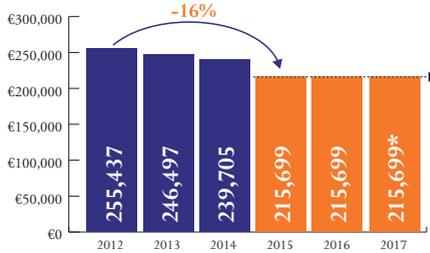
*provided to 3,000+
First Responders in
2016 and 2017*

*FirstLight's National
Bereavement*

*Conference messages
distributed to*

**1,000+
frontline
personnel**

Tusla Grant



16% reduction in Tusla Grant between 2012 and 2017

*€93,407 of this amount went to FirstLight in 2017; the remainder went to the NPMR on its assignment to Temple Street Hospital.

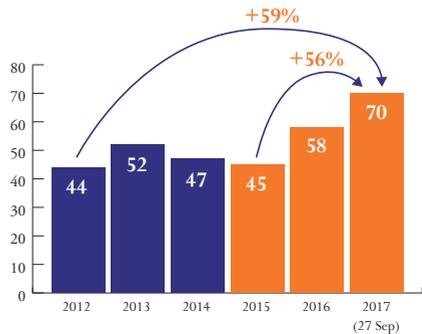
The issue of bereavement care, particularly in the maternity and perinatal context, received considerable attention in 2016.

FirstLight continued to invest in the development and delivery of significant new initiatives to support better bereavement care during 2017. These initiatives included delivery of a tailored training programme ‘Dealing with the sudden death of a child or young person’; hosting the FirstLight National Bereavement Conference ‘Working Together to Make a Difference’; and developing and distributing a Conference E-Booklet.

FirstLight’s Services are offered free of charge to parents and family members; FirstLight is conscious that suddenly bereaved families are faced with unexpected financial costs. The expansion in demand for services coupled with the investment in training and information resources requires the organisation to continue to raise substantial funds from

corporate and private sources as well as draw on its cash reserves to meet service demand. FirstLight is very appreciative of the support it receives from its funders and its volunteers. Without these supports it would not be possible to provide the vital services FirstLight delivers to families and frontline professionals throughout the country.

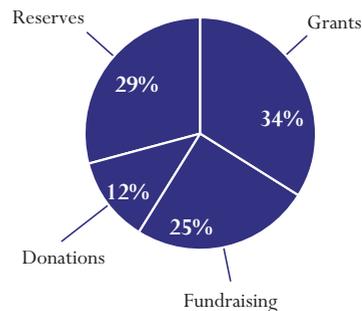
FirstLight Notifications



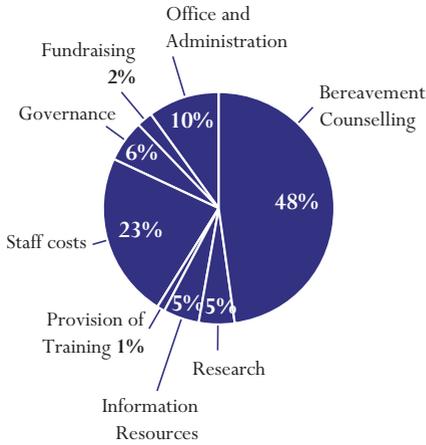
59% increase in notifications to First Light between 2012 and 27 September 2017

Income and Expenditure 2017

Income



Expenditure



The secretary who served throughout the year was Oliver Blackwell. There were no changes in shareholdings between 31 December 2017 and the date of signing the financial statements. In accordance with the Articles of Association, the directors retire by rotation and, being eligible, offer themselves for re-election.

Strategic Goals 2018

We prepare our financial statements in accordance with FRS102 and the Charities SORP (FRS102). The funds currently held, together with all fundraising initiatives over the coming years are expected to be spent achieving our strategic goals. In support of these goals in 2018, we will build on the work already underway and will seek to:

- Deliver client centred crisis intervention and professional counselling support services nationwide to suddenly, unexpectedly bereaved families of children up to 18 years of age who wish to avail of such professional services.
- Promote and support best practice and skills development within our service provider cohort to safeguard the high quality of services provided and to promote continuous development of our services.
- Promote and support training for frontline professionals who encounter bereaved parents and families so as to enhance their competencies and communication skills.

Directors and Secretary

The directors who served throughout the year, except as noted, were as follows:

Kevin O’ Meara (to 2 December, 2017)

Mary O’Hara (to 2 December, 2017)

Oliver Blackwell

Maeve Blackwell

Alan Kelly

Pauline Tynan (to 2 December, 2017)

Deirdre Magliozzi

Charles O’ Brien (appointed 2 December, 2017)

David Burke (appointed 2 December, 2017)

“So today would have been my beautiful son’s third birthday but sadly he died last July. After Cillian’s passing we were given FirstLight’s contact details by the bereavement liaison officer in GUH it was a lifesaver. We first met Emer our Counsellor about a month after Cillian passed and from that visit hope was restored. Hope that as a family we would be able to do everything in our power to survive and more than that, with the help of Emer we would be able to learn to live again. One day at a time.”

Máire-Rós

- Deliver services from regional hubs so as to utilise resources efficiently and effectively and collaborate, wherever appropriate, with other bereavement support agencies, organisations and personnel.
- Continue to raise awareness of FirstLight and encourage increased voluntary participation in FirstLight's events and activities.
- Fundraise to ensure that adequate resources are in place to support FirstLight's mission and goals.

Post Statement of Financial Position Events

There were no post statement of Financial Position events.

Auditors

The auditors, Whelan Dowling & Associates, (Chartered Accountants) have indicated their willingness to continue in office in accordance with the provisions of section 383(2) of the Companies Act 2014.

Statement on Relevant Audit Information

There is no relevant audit information of which the statutory auditors are unaware. The directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and they have established that the statutory auditors are aware of that information.

Accounting Records

To ensure that adequate accounting records are kept in accordance with sections 281 to 285 of the Companies Act 2014, the directors have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The accounting records are located at the company's office at Carmichael Centre, 4 North Brunswick Street, Dublin 7.

Signed on behalf of the board



Oliver Blackwell
Director



Fiona Hammond
Director

23 June, 2018

Directors' Responsibilities

Statement for the year ended 31 December 2016

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under the law the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council and promulgated by Chartered Accountants Ireland. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the surplus or deficit of the company for the financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;

- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and surplus or deficit of the company to be determined with reasonable accuracy and enable them to ensure that the financial statements and Directors' Report comply with the Companies Act 2014 and enable the financial statements to be audited. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the directors are aware:

- there is no relevant audit information (information needed by the company's auditor in connection with preparing the auditor's report) of which the company's auditor is unaware, and
- the directors have taken all the steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the company's auditor is aware of that information.

Signed on behalf of the board



Oliver Blackwell
Director



Fiona Hammond
Director

23 June, 2018

INDEPENDENT AUDITOR'S REPORT

to the Members of Irish Sudden Infant Death Association t/a FirstLight

(A company limited by guarantee, without a share capital)

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Irish Sudden Infant Death Association t/a FirstLight ('the company') for the year ended 31 December 2017 which comprise the Income Statement, the Statement of Financial Position, the Statement of Changes in Equity, the Statement of Cash Flows and the related notes to the financial statements, including a summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is Irish Law and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31 December 2017 and of its deficit for the year then ended;
- have been properly prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

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

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which ISAs (Ireland) require us to report to you where:

- the directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other Information

The directors are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our Auditor's Report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2014

Based solely on the work undertaken in the course of the audit, we report that:

- the information given in the Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- in our opinion, the Directors' Report has been prepared in accordance with the Companies Act 2014.

We have obtained all the information and explanations which we consider necessary for the purposes of our audit.

In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited. The financial statements are in agreement with the accounting records.

Matters on which we are required to report by exception

Based on the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified any material misstatements in the Directors' Report. The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions required by sections 305 to 312 of the Act are not made. We have nothing to report in this regard.

INDEPENDENT AUDITOR'S REPORT

to the Members of Irish Sudden Infant Death Association t/a FirstLight

(A company limited by guarantee, without a share capital)

Respective responsibilities

Responsibilities of directors for the financial statements

As explained more fully in the Directors' Responsibilities Statement, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to the going concern and using the going concern basis of accounting unless management either intends to liquidate the company or to cease operation, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

A further description of our responsibilities for the audit of the financial statements is contained in the appendix to this report, located at page 1, which is to be read as an integral part of our report.

The purpose of our audit work and to whom we owe our responsibilities

Our report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an Auditor's Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume any responsibility to anyone other than the company and the company's members, as a body, for our audit work, for this report, or for the opinions we have formed.



Sean Whelan FCA
for and on behalf of

WHELAN DOWLING & COMPANY

Chartered Accountants and Statutory Audit Firm

Block 1, Unit 1 & 4,

Northwood Court

Santry

Dublin 9

Ireland

Date: 23 June 2018

Irish Sudden Infant Death Association t/a FirstLight APPENDIX TO THE INDEPENDENT AUDITOR'S REPORT

Further information regarding the scope of our responsibilities as auditor

As part of an audit in accordance with ISAs (Ireland), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as going concerns. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's Report. However, future events or conditions may cause the company to cease to continue as going concerns.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Irish Sudden Infant Death Association t/a FirstLight

(A company limited by guarantee, without a share capital)

STATEMENT OF FINANCIAL ACTIVITIES Including Income and Expenditure Account

for the year ended 31 December 2017

	Unrestricted Funds 2017	Restricted Funds 2017	Total 2017	Total 2016
Notes				
Incoming Resources				
Charitable activities:				
Charitable Activities	132,627	-	132,627	140,452
Grant Income (TUSLA)	-	93,407	93,407	215,699
Total incoming resources	132,627	93,407	226,034	356,151
Resources Expended				
Resources Expended on Charitable Activities				
Charitable Activities	226,354	-	226,354	305,046
Grant Income (TUSLA)	-	93,407	93,407	215,699
Total Resources Expended	226,354	93,407	319,761	520,745
Gross transfers between funds	-	-	-	-
Net movement in funds for the year	(93,727)	-	(93,727)	(164,594)
Reconciliation of funds				
Balances brought forward at 1 January 2017	785,552	-	785,552	950,146
Balances carried forward at 31 December 2017	691,825	-	691,825	785,552

Signed on behalf of the board



Oliver Blackwell
Director



Fiona Hammond
Director

23 June, 2018

Irish Sudden Infant Death Association t/a FirstLight
 (A company limited by guarantee, without a share capital)
STATEMENT OF FINANCIAL POSITION

	Notes	2017 €	2016 €
Non-Current Assets			
Property, plant and equipment	9	661	1,780
Current Assets			
Cash and cash equivalents		711,981	807,750
Creditors: Amounts falling due within one year	10	(20,817)	(23,978)
Net Current Assets		691,164	783,772
Total Assets less Current Liabilities		691,825	785,552
Funds			
Unrestricted Funds		691,825	785,552
Total Funds		691,825	785,552

Approved by the board on 23 June 2018 and signed on its behalf by:



Oliver Blackwell
 Director



Fiona Hammond
 Director

Irish Sudden Infant Death Association t/a FirstLight

(A company limited by guarantee, without a share capital)

CASH FLOW STATEMENT

for the year ended 31 December 2017

	Notes	2017 €	2016 €
Cash flows from operating activities			
Deficit for the year		(93,727)	(164,594)
Adjustments for:			
Interest receivable and similar income		-	(5,568)
Depreciation		1,119	340
		<u>(92,608)</u>	<u>(169,822)</u>
Movements in working capital:			
Movement in debtors		-	17,314
Movement in creditors		(3,161)	7,875
		<u>(95,769)</u>	<u>(144,633)</u>
Cash flows from investing activities			
Interest received		-	5,568
		<u>(95,769)</u>	<u>(139,065)</u>
Net decrease in cash and cash equivalents		(95,769)	(139,065)
Cash and cash equivalents at beginning of financial year		807,750	946,815
Cash and cash equivalents at end of financial year	16	711,981	807,750

Irish Sudden Infant Death Association t/a FirstLight

(A company limited by guarantee, without a share capital)

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2017

1. GENERAL INFORMATION

Irish Sudden Infant Death Association t/a FirstLight is a company limited by guarantee incorporated in Republic of Ireland with the registered office at Carmichael Centre, 4 North Brunswick Street, Dublin 7, which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Directors' Report. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

2. ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

Statement of compliance

The company has applied the Statement of Recommended Practices on a voluntary basis as its application is not a requirement of the current regulations for charities registered in Ireland however it is considered best practice. The directors consider the adoption of the SORP requirements as the most appropriate accounting practices and presentation to properly reflect and disclose the activities of the company.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and Statement of Recommended Practices applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council and promulgated by Chartered Accountants Ireland.

Incoming Resources

Voluntary income or capital is included in the Statement of Financial Activities when the company is legally entitled to it, its financial value can be quantified with reasonable certainty and there is reasonable certainty of its ultimate receipt. Entitlement to legacies is considered established when the company has been notified of a distribution to be made by the executors. Income received in advance of due performance under a contract is accounted for as deferred income until earned. Grants for activities are recognised as income when the related conditions for legal entitlement have been met. All other income is accounted for on an accrual basis.

Resources Expended

All resources expended are accounted for on an accrual basis. Charitable activities include costs of services and grants, support costs and depreciation on related assets. Cost of generating funds similarly include fundraising activities. Non-staff costs not attributed to one category of activity are allocated or apportioned pro-rata to the staffing of the relevant activities of the relevant service. Finance, HR, IT and administrative staff costs are directly attributable to individual activities by objective. Governance costs are those associated with constitutional and statutory requirements.

Property, plant and equipment and depreciation

Property, plant and equipment are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of property, plant and equipment, less their estimated residual value, over their expected useful lives as follows:

Website	-	33% Straight line
Office Equipment	-	10% Straight line
Fixtures and fittings	-	10% Straight line
Computer Equipment	-	25% Straight line

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

Irish Sudden Infant Death Association t/a FirstLight

(A company limited by guarantee, without a share capital)

NOTES TO THE FINANCIAL STATEMENTS

continued

for the year ended 31 December 2017

Taxation

Charitable status was obtained by the association on 8 October 1986 and therefore, under Section 207 and 609 of the Taxes Consolidation Act 1997, no taxation is payable.

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the Statement of Financial Position bank overdrafts are shown within Creditors.

Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

3. SIGNIFICANT ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

The preparation of financial statements requires management to make estimates and judgements that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of income and expenditure during the reported period.

Estimates and judgements are based on historical experience and on other factors that are reasonable under current circumstances. Actual results may differ from these estimates if these assumptions prove to be incorrect or if the conditions develop other than as assumed for the purposes of such estimates and judgements by management are those relating to accruals.

4. DEPARTURE FROM COMPANIES ACT 2014 PRESENTATION

The directors have elected to present an Income and Expenditure Account instead of a Profit and Loss Account in these financial statements as this company is a not-for-profit entity.

5. GOING CONCERN

The directors have prepared the financial statements on the going concern basis, which assumes that the company will continue in operational existence for the foreseeable future.

In the opinion of the directors, the company now has, and will continue to generate sufficient funds to meet its short to medium term requirements. Having considered the foregoing the directors believe it is appropriate to prepare the financial statements on a going concern basis. However the financial statements do not include any adjustments that would result if the continued support of the company's members was no longer available.

6. OPERATING DEFICIT	2017	2016
	€	€
Operating deficit is stated after charging:		
Depreciation of property, plant and equipment	1,119	340
	<u> </u>	<u> </u>
7. INTEREST RECEIVABLE AND SIMILAR INCOME	2017	2016
	€	€
Bank interest	-	5,568
	<u> </u>	<u> </u>

Irish Sudden Infant Death Association t/a FirstLight

(A company limited by guarantee, without a share capital)

NOTES TO THE FINANCIAL STATEMENTS

continued

for the year ended 31 December 2017

8. EMPLOYEES AND REMUNERATION

Number of employees

The average number of persons employed (including executive directors) during the year was as follows:

	2017 Number	2016 Number
Staff	<u>3</u>	<u>3</u>

The staff costs comprise:

	2017 €	2016 €
Wages and salaries	<u>72,651</u>	<u>88,016</u>

9. PROPERTY, PLANT AND EQUIPMENT

	Website	Office Equipment	Fixtures and fittings	Computer Equipment	Total
	€	€	€	€	€
Cost or Valuation					
At 31 December 2017	<u>1,300</u>	<u>1,361</u>	<u>788</u>	<u>1,500</u>	<u>4,949</u>
Depreciation					
At 1 January 2017	390	590	788	1,401	3,169
Charge for the year	<u>910</u>	<u>110</u>	<u>-</u>	<u>99</u>	<u>1,119</u>
At 31 December 2017	<u>1,300</u>	<u>700</u>	<u>788</u>	<u>1,500</u>	<u>4,288</u>
Net book value					
At 31 December 2017	<u>-</u>	<u>661</u>	<u>-</u>	<u>-</u>	<u>661</u>
At 31 December 2016	<u>910</u>	<u>771</u>	<u>-</u>	<u>99</u>	<u>1,780</u>

9.1. PROPERTY, PLANT AND EQUIPMENT PRIOR YEAR

	Website	Office Equipment	Fixtures and fittings	Computer Equipment	Total
	€	€	€	€	€
Cost or Valuation					
At 31 December 2016	<u>1,300</u>	<u>1,361</u>	<u>788</u>	<u>1,500</u>	<u>4,949</u>
Depreciation					
At 1 January 2016	260	480	788	1,301	2,829
Charge for the year	<u>130</u>	<u>110</u>	<u>-</u>	<u>100</u>	<u>340</u>
At 31 December 2016	<u>390</u>	<u>590</u>	<u>788</u>	<u>1,401</u>	<u>3,169</u>
Net book value					
At 31 December 2016	<u>910</u>	<u>771</u>	<u>-</u>	<u>99</u>	<u>1,780</u>
At 31 December 2015	<u>1,040</u>	<u>881</u>	<u>-</u>	<u>199</u>	<u>2,120</u>

Irish Sudden Infant Death Association t/a FirstLight

(A company limited by guarantee, without a share capital)

NOTES TO THE FINANCIAL STATEMENTS

continued

for the year ended 31 December 2017

10. CREDITORS	2017	2016
Amounts falling due within one year	€	€
Trade creditors	10,051	8,168
Taxation (Note 11)	2,525	5,970
Accruals	8,241	9,840
	<u>20,817</u>	<u>23,978</u>

11. TAXATION	2017	2016
	€	€
Creditors:		
PAYE	<u>2,525</u>	<u>5,970</u>

12. FINANCIAL INSTRUMENTS

The company has chosen to apply the provisions of Section 11 and 12 of FRS 102 to account for all of its financial instruments.

	2017	2016
	€	€
Financial liabilities at amortised cost		
Creditors	<u>20,817</u>	<u>23,978</u>

13. STATUS

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members or within one year thereafter for the payment of the debts and liabilities of the company contracted before they ceased to be members and the costs, charges and expenses of winding up and for the adjustment of the rights of the contributors among themselves such amount as may be required, not exceeding € 1.

14. CAPITAL COMMITMENTS

The company had no material capital commitments at the year-ended 31 December 2017.

15. CONTINGENT LIABILITIES

There were no contingent liabilities as at December 2017.

16. EVENTS AFTER END OF REPORTING PERIOD

There have been no significant events affecting the company since the year-end.

17. CASH AND CASH EQUIVALENTS	2017	2016
	€	€
Cash and bank balances	33,252	39,021
Cash equivalents	678,729	768,729
	<u>711,981</u>	<u>807,750</u>

18. RESERVES POLICY

The Board have agreed a reserves policy to retain sufficient funds to cover 12 months of total expenditure.

Irish Sudden Infant Death Association t/a FirstLight
(A company limited by guarantee, without a share capital)
NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2017

continued

19. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the board of directors on 23 June 2018.

DRAFT FINANCIAL STATEMENTS

IRISH SUDDEN INFANT DEATH ASSOCIATION T/A FIRSTLIGHT
(A company limited by guarantee, without a share capital)

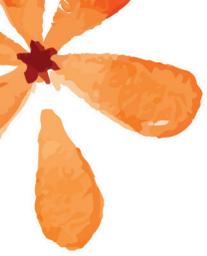
SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2017

NOT COVERED BY THE REPORT OF THE AUDITORS

THE FOLLOWING PAGES DO NOT FORM PART OF THE AUDITED FINANCIAL STATEMENTS




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