

Registered number: 113349
Charity number: CHY 7716

IRISH SUDDEN INFANT DEATH ASSOCIATION T/A FIRSTLIGHT
(A company limited by guarantee)

FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018

IRISH SUDDEN INFANT DEATH ASSOCIATION T/A FIRSTLIGHT
(A company limited by guarantee)

CONTENTS

	Page
Reference and administrative details of the charity, its trustees and advisers	1
Directors' report	2 - 14
Directors' responsibilities statement	15
Independent auditors' report	16 - 19
Statement of financial activities	20
Balance sheet	21
Statement of cash flows	22
Notes to the financial statements	23 - 36

IRISH SUDDEN INFANT DEATH ASSOCIATION T/A FIRSTLIGHT

(A company limited by guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS

Directors Fiona Hammond, (Chair)
Oliver Blackwell, (Secretary)
Maeve Blackwell (resigned 24 November 2018)
Deirdre Magliozzi
Charles O' Brien
David Burke
Adrian O' Grady
Ciara Regan (appointed 24 November 2018)
Alan Kelly (resigned 23 April 2018)

**Company Registered
Number** 113349

**Charity Registered
Number** CHY 7716

Charity Number: 20017651

Registered Office Carmichael Centre
4 North Brunswick Street
Dublin 7

Company Secretary Oliver Blackwell

Chief Executive Officer Fionnuala Sheehan

Independent Auditor RBK Business Advisers
Chartered Accountants and Statutory Audit Firm
Boole House
Beech Hill Office Campus
Clonskeagh
Dublin 4

Bankers Bank of Ireland
Inchicore
Dublin 8

Permanent TSB
56-59 St. Stephen's Green
Dublin 2

Allied Irish Bank
Capel Street
Dublin 1

Solicitors Vincent & Beatty
67/68 Fitzwilliam Square
Dublin 2

IRISH SUDDEN INFANT DEATH ASSOCIATION T/A FIRSTLIGHT

(A company limited by guarantee)

DIRECTORS' REPORT FOR THE YEAR ENDED 31 DECEMBER 2018

The Directors present their annual report together with the audited financial statements of Irish Sudden Infant Death Association t/a FirstLight ("FirstLight") for the year ended 31 December 2018. The Directors confirm that the Annual Report and financial statements of the Charity comply with the current statutory requirements, the requirements of the Charity's governing document and the provisions of the Statement of Recommended Practice (SORP) FRS 102 effective 1 January 2015.

OBJECTIVES AND ACTIVITIES

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.

Some 42 years following its establishment, FirstLight is the only organization in the State, either within or outside of the State services system, providing professional crisis intervention, counselling and therapeutic services to families who lose a child or young person suddenly.

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 parent or family that is suddenly bereaved will be treated with compassion and will be impacted positively through access to timely crisis intervention, professional counselling and therapeutic services.

Our Mission

FirstLight's mission is to support delivery of appropriate, professional support services to bereaved parents/family members.

Our Values

Compassion, empathy, respect and hope govern FirstLight's work.

a. 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, schools, crèches, scout clubs 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.

IRISH SUDDEN INFANT DEATH ASSOCIATION T/A FIRSTLIGHT

(A company limited by guarantee)

DIRECTORS' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2018

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 close to 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 to support provision of this service.

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.

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 and experts specialised in bereavement care. Children can attend a children's group. The day provides a range of support groups such as mother's group, father's 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 national conferences periodically.

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.

b. Principal Risks and Uncertainties

FirstLight'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 remain and income has been successfully raised and utilized in 2018, security of income sufficient 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.

IRISH SUDDEN INFANT DEATH ASSOCIATION T/A FIRSTLIGHT

(A company limited by guarantee)

DIRECTORS' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2018

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 2018 and anticipates doing so in 2019. There is uncertainty as to the organisation's ability to maintain this level of reserves in future years in view of the uncertainty and adequacy of its sources of funding in light of the increased demand for its services.

ACHIEVEMENTS AND PERFORMANCE

a. Financial Review

The financial results for the year ended 31 December 2018 are outlined in the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and are further explained in the Notes to the Financial Statements, including a summary of significant accounting policies set out in Note 1.

During the year, FirstLight incurred a deficit of €109,715 (2017: €93,727).

Income for the financial year was €212,396 (2017: €226,034) which is derived from a wide range of funding streams but predominantly broken down into grant, fundraising and donations funding to provide the services and supports across the country to bereaved families and frontline professionals.

Expenditure levels for the financial year were €322,111 (2017: €319,761). Expenditure includes all direct expenditure associated with running FirstLight and the necessary support costs, including salaries.

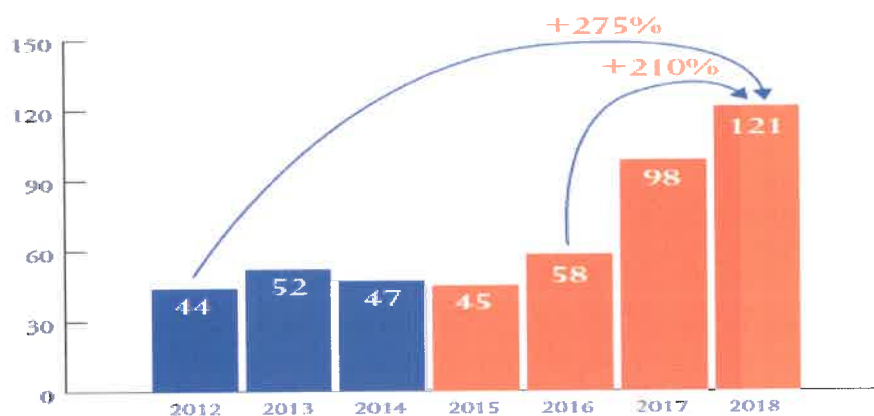
The Board of Directors are satisfied that there are sufficient resources available to meet FirstLight's ongoing funding requirements, as outlined in the financial statements.

b. Key Activities and Achievements

Continued Increase in Demand for FirstLight's Services

FirstLight expanded its services again in 2018 in response to increased demand. As identified in the graph below, the 2018 caseload was 275% greater, relative to 2012.

Referrals to First Light 2012 - 2018



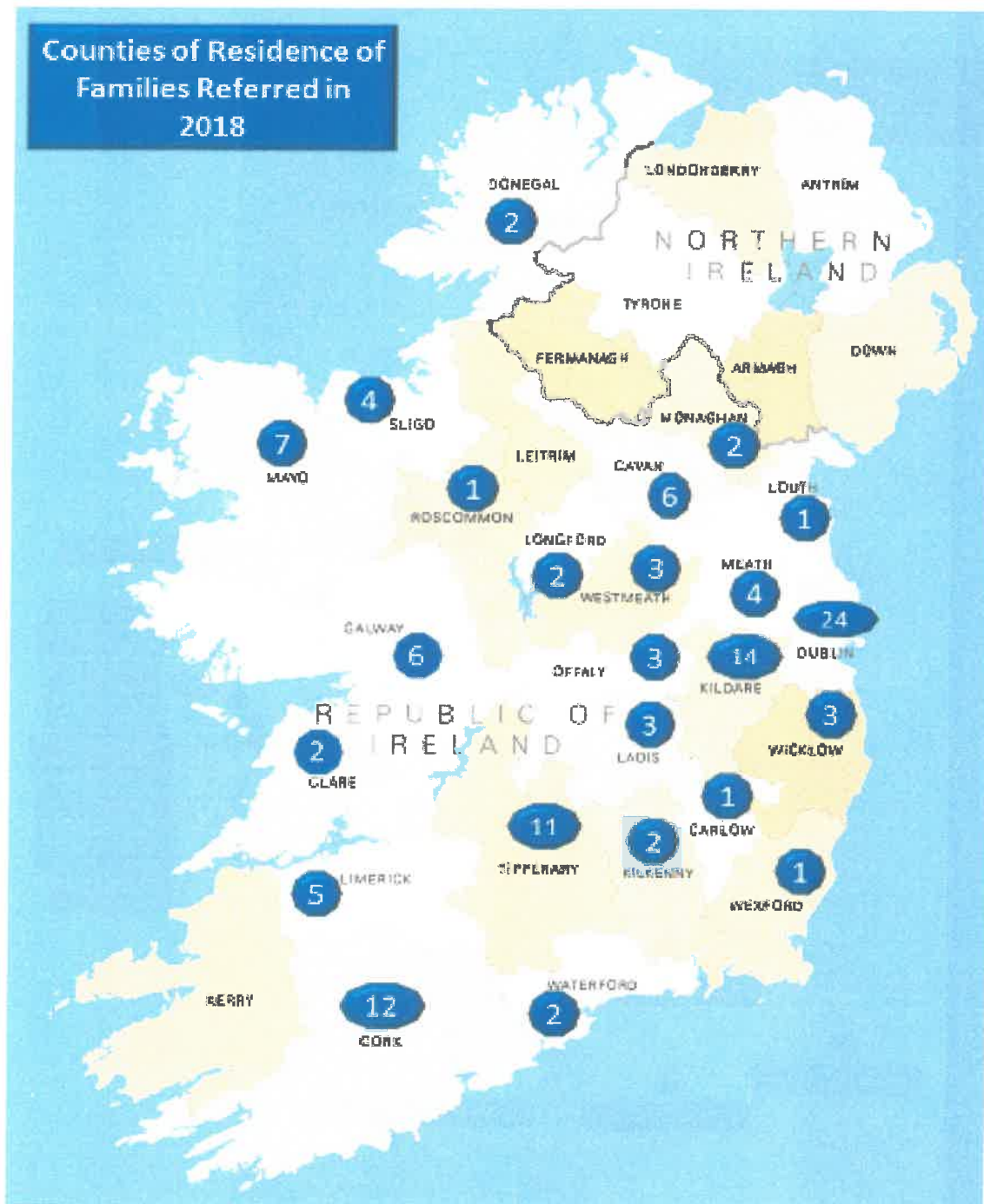
275%  increase in referrals to First Light between 2012 and 2018

IRISH SUDDEN INFANT DEATH ASSOCIATION T/A FIRSTLIGHT

(A company limited by guarantee)

DIRECTORS' REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2018

121 families from 24 counties were referred to FirstLight (98 in 2017), as set out in the table below:



Over 2,000 children and family members received support from FirstLight in 2018.

IRISH SUDDEN INFANT DEATH ASSOCIATION T/A FIRSTLIGHT

(A company limited by guarantee)

DIRECTORS' REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2018

Hospital staff make most referrals to FirstLight

80 families were referred by 20 hospitals around the country as follows:



IRISH SUDDEN INFANT DEATH ASSOCIATION T/A FIRSTLIGHT

(A company limited by guarantee)

**DIRECTORS' REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2018**

In the case of 41 families, it was a bereaved parent or their relative, or another charity that made the contact with FirstLight, as set out below:

Self-referral (37) + family member (15)	52	Bereavement Midwife	11
PHN	2	Clinical Midwife	1
Clinical Nurse Manager	9	Liaison Nurse A&E	2
Senior Medical Social Worker	4	Paediatric Liaison Nurse	
Embrace Farm	1	Emergency Consultant	1
Staff Nurse	2	Paediatrician/Paediatric Consultant	2
Social Worker	14	GP	4
Medical Social Worker	3	Assistant Director of Nursing	1
Play Therapist	1	Crèche Owner	1
Hospice Nurse	1	Health Centre Staff	1
NPMR	1	Psychotherapist	1
ODTI Coordinator	1	Nurse Manager (Jack and Jill)	1
Early Intervention Team	1	PAKT Co-Ordinator	1
Other	2		

In addition, 40 families supported by FirstLight in previous years, primarily in 2017 continued to be supported in 2018. All families were attended to – everyone who needed professional support received it in a timely fashion.

The main sources of referral to FirstLight in 2018 are set out below:

Self-referral/relative	34	Cork University Hospital	9
Crumlin Hospital	16	Limerick General Hospital	6
Temple Street Hospital	6	Beaumont Hospital	1
South Tipperary General Hospital	7	Tallaght Hospital	3
Sligo University Hospital	2	Rotunda Hospital	4
Letterkenny General Hospital	2	Hospice, Galway	1
Cavan General Hospital	4	Crèche, Wexford	1
Mayo General Hospital	2	London	1
St. Luke's Hospital	1	Holles Street	6
Our Lady's Hospital, Navan	1	Waterford Hospital	3
Castlebar Hospital	1	Mullingar Hospital	2
Our Lady of Lourdes Hospital, Drogheda	1	GAA Club	1
Kerry General Hospital	1	The Coombe Hospital	1
Jack and Jill	1	Private Therapy Practice	1
Longford Hospital	1	YMCA, Cork	1

IRISH SUDDEN INFANT DEATH ASSOCIATION T/A FIRSTLIGHT

(A company limited by guarantee)

DIRECTORS' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2018

The table below outlines the main causes of death (as originally reported to FirstLight) of the children whose families were referred to FirstLight in 2018.

SIDS	20	Viral Meningitis	2
Unknown, as yet	24	Seizures	2
Trisomy	4	Leukaemia/Cancer	4
Heart condition/attack	12	Temperature unresponsive	1
Stillborn	14	Influenza	1
Brain injury/tumour	2	Cord around neck	1
Virus to heart	1	Farm accident	2
Febrile seizure	1	Motor accident	5
Twin delay delivery	1	Meningitis	1
Suicide	3	Fatal Foetal Normality	1
Epidermolysis Bulloso	1	Liver transplant	1
Prune Belly Syndrome	1	Sepsis	1
Accident in home	4	Hypocoiled umbilical cord	1
Beckwith-Wiedemann Syndrome	1	Gastric Reflux	1
Edwards Syndrome	1	Asthma Attack	1
Genetic Disorder	1	Swimming Pool Accident	1
Muscular Dystrophy	1	Birth Complications	1
Respiratory Complications	1	Pulmonary Arterial Hypertension	1

FirstLight 24/7 Low Cost Helpline– 1850 391 391

FirstLight staff had telephone contact with frontline staff and/or family members in relation to the 121 new referrals of child deaths in 2018 and in relation to an additional 40 child deaths referred in previous years, primarily in 2017.

FirstLight responded to queries and interacted with some 60 professionals (health professionals, first responders, Coroner's Office etc.) in the course of 2018.

Following contact with the family referred, FirstLight arranges a Home Visit. 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. As of 31 December 2018, Home Visits had been made to 91 families in their homes/places of residence; feedback was awaited from 24 families; and a Home Visit was pending arrangement for 6 families.

Register of Qualified, Accredited Psychotherapists

FirstLight offers one to one or couple counselling. Counselling provides a safe and confidential space to help parents understand their feelings and emotions. In order to provide this service as close as possible to families, FirstLight arranges for a therapist on its Register to be available to provide counselling as and when a suddenly bereaved family seeks this support.

IRISH SUDDEN INFANT DEATH ASSOCIATION T/A FIRSTLIGHT

(A company limited by guarantee)

**DIRECTORS' REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2018**

In 2018 FirstLight managed a Register of 53 qualified, accredited therapists around the country



All of FirstLight's therapists are Garda vetted to work for FirstLight and have completed the Children's First programme.

Psychotherapists were assigned to 41 couples/individuals in 2018 for one to one therapy.

Group Counselling was provided to couples in the Galway, Kildare, Dublin and Waterford areas and two families availed of FirstLight's Befriending Service.

FirstLight's annual Family Bereavement Day took place on 23 June 2018 in Portlaoise and 92 people were in attendance.

Six 'Mile in Memory' Remembrance Walks were undertaken in 2018: in Galway (Salthill); Inis Mór, Co. Galway;

IRISH SUDDEN INFANT DEATH ASSOCIATION T/A FIRSTLIGHT

(A company limited by guarantee)

DIRECTORS' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2018

Kerry (Rossbeigh); Waterford (Dunhill); St. Anne's Park, Dublin; and Kilmallock, Co. Limerick. Some 900 people participated in these Walks.

Training Support in 2018

FirstLight responded to a number of requests for training/briefings in 2018: a workshop on Sleep Safe Practice was provided to a Childcare facility and 14 staff attended; a talk concerning The Death of a Child was given in Mayo General Hospital to 18 nurses/PHNs; and a debriefing/group talk was given to children (18) in a crèche whose friend had died in an accident.

A one-day FirstLight Therapists Workshop for FirstLight's out-sourced therapists was provided in Dublin on 15 September 2018 and included training on FirstLight's Clinical Manual, on trauma and on sibling's grief.

Distribution of Information on FirstLight's Services, Events and on Bereavement Support Practice

Information was provided in soft and printed form throughout the year. Information in soft form was distributed via FirstLight's website, its social media channels (Facebook and Twitter) and via its E-Booklet. The E-Booklet was developed by FirstLight following its successful Conference '*Working Together to Make a Difference*'; it summarised the presentations made at the Conference and was distributed to more than 1,000 professionals and bereavement charity personnel in March 2018.

Leaflets outlining FirstLight's services were provided to relevant professionals nationwide, to other bereavement support groups and to members of the public.

A Newsletter to stakeholders was distributed in both soft and printed formats in November 2018.

Engagement with First Responder Organisations and with Not for Profit Organisations

FirstLight engaged with service providers in a number of organisations in the course of 2018 with a view to strengthening and streamlining services to families who suddenly lose a child, e.g. with the National Bereavement Standards leads, and with frontline and first responder organisations. In order to improve sign-posting of bereavement support services, FirstLight interacted with a number of national and regional bereavement support networks and with other charities. FirstLight was represented on the IHF Project Committee established to develop a national Adult Bereavement Care Framework of support requirements and services.

c. The 'Ripple Effect' when a Child Dies Suddenly

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.

d. FirstLight's Funding Challenge

FirstLight is very grateful for the financial support it receives from Tusla and while the grant amount for 2018 is some 16% lower than the 2012 grant, the demand for FirstLight's services has grown by 275%. It remains the

IRISH SUDDEN INFANT DEATH ASSOCIATION T/A FIRSTLIGHT

(A company limited by guarantee)

DIRECTORS' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2018

case, more than 40 years after the establishment of Irish Sudden Infant Death Association (ISIDA), FirstLight's mother organisation, that it is the only provider, either within or outside of the State services system, of crisis intervention and therapeutic support services to suddenly bereaved families.

No financial support is provided by the HSE to FirstLight to deliver its services. In fact, a minority (some 20 per cent) of the resources required to deliver the organisation's services are provided from State sources, i.e. via Tusla. The majority of the funds required are provided by the public with a smaller proportion provided by corporations and trusts.

FirstLight's services are offered free of charge to parents and family members. The organisation is conscious that suddenly bereaved families are faced with unexpected financial costs. Voluntary, discretionary donations are accepted by FirstLight; they represent a very small part of FirstLight's income and indicate that few of the families supported are in a position to make such contributions. Many families supported by FirstLight, with the help of family, friends and colleagues, raise funds for the organisation at some point. FirstLight is very appreciative of the support it receives from such families and volunteers, and from corporations and trusts. Without these supports it would not be possible to provide its vital services which are provided to families throughout the country.

It has been necessary in light of the increased demand for FirstLight's services to draw from the organisation's reserves, and while the level of reserves available to date has enabled this approach, it is not a viable one going forward.

e. Going Concern

After making appropriate enquiries, the Board of Directors have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

f. Reserves

The Reserves policy is periodically reviewed by the Board in the context of the organisation's strategic planning and budgetary processes. The Board has decided that FirstLight requires a level of reserves and has set the level in light of:

- (i) the absence of a working capital line and very high dependence on public donations, which are unpredictable in size and timing; the potential for shortfall in Tusla income (the only current source of State funding) which is not multi-annual; the anticipated level of demand for the organisation's services and supports, and the importance, from a duty of care perspective, of continued availability of services and supports to very vulnerable persons once a cycle/s of therapy is/are commenced;
- (ii) the need for investment, going forward, in the development of regional hubs/bases to better support the current and anticipated level of demand for services;
- (iii) its contractual obligations and any other associated costs that would arise from the winding up of the organisation, in the event that this was necessary; and
- (iv) for reasons of good governance and proper financial management, reserves will not be employed into the future to cover the costs of core posts.

IRISH SUDDEN INFANT DEATH ASSOCIATION T/A FIRSTLIGHT

(A company limited by guarantee)

DIRECTORS' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2018

STRATEGIC PLAN

a. Strategic Goals 2019 - 2021

The Board considered the strategic goals for the organisation for the 2019 – 2022 time period and decided on a strategy to achieve these goals. The five goals identified are set out below:

1.	All families suddenly bereaved of a child up to 18 years are provided with timely crisis intervention and therapeutic services which have a positive and beneficial impact.
2.	Services meet best practice standards
3.	First encounters with suddenly bereaved families are treated appropriately and with compassion
4.	Effective and Efficient utilisation of Resources support Services provision
5.	Assure the financial viability of the organisation so that it can meet timely the demand for its services.

STRUCTURE, GOVERNANCE AND MANAGEMENT

a. Constitution

The Charity is registered as a company limited by guarantee (CLG), not having share capital (CRO No. 113349). The Charity has been granted charitable status under Section 207 and 208 of the Taxes Consolidation Act 1997 (CHY 7716).

b. Remuneration of FirstLight's Employees

FirstLight employs three fulltime staff: a CEO, a Director of Clinical Services and a Marketing and Administration Manager. These posts do not attract any benefits, such as pension and employer health contribution. Two staff member salaries fall into the €60,000 to €70,000 salary band.

c. Method of Appointment or Re-Election of Directors.

FirstLight is governed by a board of up to twelve people. They give their time voluntarily, are not remunerated, are drawn from diverse backgrounds, from different parts of the country (at present: Dublin (3); Kildare (1); Cork (2), and include parents bereaved a minimum of 3 years. 2 of the current directors are female; 4 are male. Board membership is reviewed regularly to ensure an appropriate balance of skills, experience (including experience of bereavement) and member longevity. The Board has appointed a Chair, Secretary, and Treasurer.

In accordance with the Articles of Association, the Directors retire by rotation and, being eligible, offer themselves for re-election.

The Directors who served during the year, were as follows:

Fiona Hammond (Chair)
Oliver Blackwell (Secretary)
Maeve Blackwell (resigned 24 November 2018)
Deirdre Magliozzi
Charles O' Brien

IRISH SUDDEN INFANT DEATH ASSOCIATION T/A FIRSTLIGHT

(A company limited by guarantee)

**DIRECTORS' REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2018**

David Burke
Adrian O' Grady
Ciara Regan (appointed 24 November 2018)
Alan Kelly (resigned 23 April 2018)

d. Committees

The Board has established three sub-committees:

Finance Committee's role is to provide timely advice on the financial affairs of FirstLight, including risk management and mitigation.

Governance Committee's principal function is to develop/review and recommend, as appropriate, corporate and clinical governance principles and policies.

Fundraising Committee: Assists with planning and implementing fundraising activities supporting delivery of FirstLight's services/activities.

e. RELATED PARTY RELATIONSHIPS

There were no transactions involving directors during the year ended 31 December 2018.

TAXATION

The Charity is exempt from corporation taxation under Section 207 and 208 of the Taxes Consolidation Act 1997.

ACCOUNTING RECORDS

The measures taken by the Directors to ensure compliance with the requirements of Section 281 to 285 of the Companies Act 2014 regarding proper books of account are:

- The implementation of necessary policies and procedures for recording transactions;
- The employment of competent accounting personnel with appropriate expertise; and
- The provision of adequate resources to the finance function

The books of account of the Charity are maintained at Carmichael Centre, 4 North Brunswick Street, Dublin 7.

POST BALANCE SHEET EVENTS

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

DISCLOSURE OF INFORMATION TO AUDITORS

Each of the persons who are Directors at the time when this Directors' report is approved has confirmed that:

- so far as that Director is aware, there is no relevant audit information of which the auditors of the Charity are unaware, and
- that Director has taken all the steps that ought to have been taken as a Director in order to be aware of any relevant audit information and to establish that the auditors of the Charity are aware of that information.

IRISH SUDDEN INFANT DEATH ASSOCIATION T/A FIRSTLIGHT

(A company limited by guarantee)

**DIRECTORS' REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2018**

INDEPENDENT AUDITOR

RBK Business Advisers and Chartered Accountants were appointed as independent auditor during 2019 and have expressed a willingness to continue in office in accordance with Section 383 (2) of the Companies Act 2014.

This report was approved by the Directors and signed on their behalf by:



Oliver Blackwell
Chair, Board of Directors



Ciara Regan
Secretary, Board of Directors

Date: 22nd June 2019

IRISH SUDDEN INFANT DEATH ASSOCIATION T/A FIRSTLIGHT

(A company limited by guarantee)

**DIRECTORS' RESPONSIBILITIES STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2018**

The Directors (who are also Directors of Irish Sudden Infant Death Association t/a FirstLight for the purposes of Company Law) are responsible for preparing the Directors' report and the financial statements in accordance with 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 accounting standards issued by the Financial Reporting Council (and promulgated by Chartered Accountants Ireland) including FRS 102 The Financial Reporting Standard applicable in the UK and Ireland (Generally Accepted Accounting Practice in Ireland) as modified by the Statement of Recommended Practice "Accounting and Reporting by Charities" effective 1 January 2015.

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 Charity as to the financial year end and of the profit or loss of the Charity 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 and then apply them consistently;
- make judgements and accounting 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 charitable company will continue in operation.

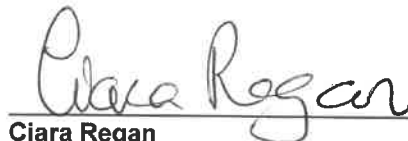
The Directors are responsible for ensuring that the Charity keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the Charity, enable at any time the assets, liabilities, financial position and profit or loss of the Charity to be determined with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

The Directors are responsible for the maintenance and integrity of the corporate and financial information included on the Charity's website. Legislation in Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

On behalf of the Board:



Oliver Blackwell
Chair, Board of Directors



Ciara Regan
Secretary, Board of Directors

Date: 22nd June 2019

IRISH SUDDEN INFANT DEATH ASSOCIATION T/A FIRSTLIGHT

(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF IRISH SUDDEN INFANT DEATH ASSOCIATION T/A FIRSTLIGHT

OPINION

We have audited the financial statements of Irish Sudden Infant Death Association t/a FirstLight (the 'Charity') for the year ended 31 December 2018 which comprise Income and Expenditure Account, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable Irish law and Accounting Standards, including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" as modified by the Statement of Recommended Practice "Accounting and Reporting by Charities" effective 1 January 2015.

In our opinion the financial statements:

- give a true and fair view of the state of the assets, liabilities and financial position of the Charity as at 31 December 2018 and of its deficit for the year then ended;
- have been properly prepared in accordance with Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland; and
- have been 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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Ireland, including the Ethical Standard as issued by the Irish Auditing and Accounting Service Authority ("IAASA") Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

CONCLUSIONS RELATING TO GOING CONCERN

We have nothing to report in respect of the following matters in relation to which the ISAs 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 Charity'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 other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The Directors are responsible for the other information. 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.

IRISH SUDDEN INFANT DEATH ASSOCIATION T/A FIRSTLIGHT
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF IRISH SUDDEN INFANT DEATH ASSOCIATION T/A FIRSTLIGHT

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 COMPANIES ACT 2014

In our opinion, based on the work undertaken in the course of the audit:

- we have obtained all the information and explanations which we consider necessary for the purposes of our audit;
- the accounting records of the Charity were sufficient to permit the financial statements to be readily and properly audited;
- the financial statements are in agreement with the accounting records;
- the information given in the Director's Report is consistent with the financial statements; and
- the Director's Report has been prepared in accordance with the Companies Act 2014.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

Based on the knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified any material misstatements in the Director's Report.

We have nothing to report of the following matters in relation to which Companies Act 2014 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Directors' remunerations specified by law not made; or
- we have not received all the information and explanations we require for our audit.

RESPONSIBILITIES OF DIRECTORS

As explained more fully in the Directors' responsibilities statement, the Directors (who are also Directors of the Charity for the purposes of Company Law) 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 the Directors 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 Charity's ability to continue

IRISH SUDDEN INFANT DEATH ASSOCIATION T/A FIRSTLIGHT

(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF IRISH SUDDEN INFANT DEATH ASSOCIATION T/A FIRSTLIGHT

as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Directors either intend to liquidate the Charity or to cease operations, or have no realistic alternative but to do so.

AUDITORS' 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 Auditors' 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 the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs (Ireland), we exercise professional judgment 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 of the effectiveness of the Charity'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 Charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditors' 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 Auditors' report. However, future events or conditions may cause the Charity to cease to continue as a going concern.
- 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)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF IRISH SUDDEN INFANT DEATH ASSOCIATION T/A FIRSTLIGHT

THE PURPOSE OF OUR AUDIT WORK AND TO WHOM WE OWE OUR RESPONSIBILITIES

This report is made solely to the Charity'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 Charity's members those matters that we are required to state to them in the audit report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity or the Charity's members as a body for our audit work, for this report, or for the opinions we have formed.



Ronan Kilbane (Statutory Auditor)

for and on behalf of:

RBK Business Advisers

Chartered Accountants and Statutory Audit Firm

Boole House

Beech Hill Office Campus

Clonskeagh

Dublin 4

Date: 5 July 2019

IRISH SUDDEN INFANT DEATH ASSOCIATION T/A FIRSTLIGHT

(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2018**

	Note	Unrestricted funds 2018 €	Restricted funds 2018 €	Total funds 2018 €	Total funds 2017 €
INCOME FROM:					
Donations and legacies	2	51,605	85,031	136,636	145,043
Other trading activities	3	75,760	-	75,760	80,991
TOTAL INCOME		127,365	85,031	212,396	226,034
EXPENDITURE ON:					
Raising funds	4	221,914	85,031	306,945	304,910
Charitable activities	8	15,166	-	15,166	14,851
TOTAL EXPENDITURE		237,080	85,031	322,111	319,761
NET EXPENDITURE BEFORE OTHER RECOGNISED GAINS AND LOSSES		(109,715)	-	(109,715)	(93,727)
NET MOVEMENT IN FUNDS		(109,715)	-	(109,715)	(93,727)
RECONCILIATION OF FUNDS:					
Total funds brought forward		691,825	-	691,825	785,552
TOTAL FUNDS CARRIED FORWARD		582,110	-	582,110	691,825

The notes on pages 23 to 36 form part of these financial statements.

IRISH SUDDEN INFANT DEATH ASSOCIATION T/A FIRSTLIGHT

(A company limited by guarantee)
REGISTERED NUMBER: 113349

BALANCE SHEET
AS AT 31 DECEMBER 2018

	Note	€	2018 €	€	2017 €
FIXED ASSETS					
Tangible assets	12		551		661
CURRENT ASSETS					
Cash at bank and in hand	17	605,637		711,981	
CREDITORS: amounts falling due within one year	13	(24,078)		(20,817)	
NET CURRENT ASSETS			<u>581,559</u>		<u>691,164</u>
NET ASSETS			<u>582,110</u>		<u>691,825</u>
CHARITY FUNDS					
Unrestricted funds	14		<u>582,110</u>		<u>691,825</u>
TOTAL FUNDS			<u>582,110</u>		<u>691,825</u>

The financial statements were approved and authorised for issue by the Directors and signed on their behalf, by:



Oliver Blackwell
Chair, Board of Directors



Ciara Regan
Secretary, Board of Directors

Date: 22nd June 2019

The notes on pages 23 to 36 form part of these financial statements.

IRISH SUDDEN INFANT DEATH ASSOCIATION T/A FIRSTLIGHT

(A company limited by guarantee)

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2018**

	Note	2018 €	2017 €
Cash flows from operating activities			
Net cash used in operating activities	16	<u>(106,344)</u>	<u>(95,769)</u>
Change in cash and cash equivalents in the year		(106,344)	(95,769)
Cash and cash equivalents brought forward	17	<u>711,981</u>	<u>807,750</u>
Cash and cash equivalents carried forward	17	<u>605,637</u>	<u>711,981</u>

The notes on pages 23 to 36 form part of these financial statements.

IRISH SUDDEN INFANT DEATH ASSOCIATION T/A FIRSTLIGHT

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

1. ACCOUNTING POLICIES

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

1.1 Basis of Preparation of Financial Statements

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) and the Companies Act 2014.

Irish Sudden Infant Death Association t/a FirstLight meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

Currency

The financial statements are prepared in Euro (€) which is the functional currency of the Charity.

1.2 Company Status

The Charity is a company limited by guarantee. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to €1 per member of the Charity.

1.3 Going Concern

The financial statements have been prepared on a going concern basis which assumes that Irish Sudden Infant Death Association t/a FirstLight has the ability to meet its liabilities as they fall due and will continue in operational existence for the foreseeable future.

The Charity's annual income dropped considerably each year from 2016 to 2018, primarily as a result of a reduction in grant income. In 2017, the Charity also significantly reduced its cost base. As a result, the Charity reported a deficit of €93,727 in 2017 compared to a deficit of €164,594 in 2016. In 2018, the Charity made a deficit of €109,025. The Charity has opening reserves at the start of 2019 of €582,800 which is in excess of the minimum required by the Board's reserves policy.

The 2019 budget approved by the Directors provides for a breakeven situation in 2019. This will leave the Charity with opening reserves of €582,800 at the start of 2019. In the opinion of the Directors, the budget demonstrates the Charity's ability to continue as a going concern.

The financial statements do not contain any adjustments that may be necessary should the going concern basis of preparation be inappropriate.

IRISH SUDDEN INFANT DEATH ASSOCIATION T/A FIRSTLIGHT

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

1. ACCOUNTING POLICIES (continued)

1.4 Income

All incoming resources are included in the Statement of Financial Activities when the Charity is entitled to the income, the amount can be quantified with reasonable accuracy and it is probable the income will be received. All income derives from activities in the Republic of Ireland.

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 executor(s) to the Trust that a distribution will be made, or when a 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 executor's 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, then the legacy is treated as a contingent asset and disclosed if material.

Income from government and other grants whether "capital" or "revenue" grants is recognised when the Charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably. Grants, where entitlement is not conditional on the delivery of a specific performance by the Charity, is recognised within income from donations and grants. Grants, where entitlement is related to performance and specific deliverables, are accounted for as the Charity earns the right to consideration by its performance and included within income from charitable activities.

Income from trading activities related to fundraising income is included in full in the Statement of Financial Activities when receivable.

1.5 Expenditure

Expenditure is recognised on an accruals basis as a liability incurred. Expenditure includes VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Governance costs are those incurred in connection with administration of the Charity and compliance with constitutional and statutory requirements of the Charity and include audit fees, costs of legal advice for Directors and include the costs of Director's meetings.

Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Charitable activities are costs incurred on the Charity's operations.

1.6 Tangible Fixed Assets and Depreciation

Cost

Tangible fixed assets are recorded at historical cost or deemed cost, less accumulated depreciation (and impairment losses if applicable). Costs include prime cost, overheads and interest incurred in financing the construction of tangible fixed assets. Capitalisation of interest ceases when the asset is brought into use.

IRISH SUDDEN INFANT DEATH ASSOCIATION T/A FIRSTLIGHT

(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018**

1. ACCOUNTING POLICIES (continued)

Depreciation

Depreciation is provided on property, plant and equipment, on a straight-line basis, so as to write off their cost less residual amounts over their estimated useful economic lives.

The estimated useful economic lives assigned to property, plant and equipment are as follows:

Fixtures and fittings	-	10% straight line
Office equipment	-	10% straight line
Computer equipment	-	25% straight line
Website	-	33% straight line

Impairment

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of Financial Activities Incorporating Income and Expenditure Account.

1.7 Operating Leases

Leases in which substantially all the risks and rewards of ownership are retained by the lessor are classified as operating leases. Payments made under operating leases (net of any incentives received from the lessor) are charged to the Statement of Financial Activities on a straight-line basis over the period of the lease.

1.8 Taxation

No charge to corporation taxation arises as the Charity has been granted exemption under Section 207 and 208 of the Taxes Consolidation Act 1997. All income and expenditure is recorded inclusive of any VAT incurred.

1.9 Interest Receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the Bank.

1.10 Cash and Cash Equivalents

Cash and cash equivalents include cash on hand and at bank including on demand deposits and other short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Bank overdrafts are shown within borrowings in current liabilities on the Balance Sheet.

IRISH SUDDEN INFANT DEATH ASSOCIATION T/A FIRSTLIGHT

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

1. ACCOUNTING POLICIES (continued)

1.11 Reserves

The Reserves policy is periodically reviewed by the Board in the context of the organisation's strategic planning and budgetary processes. The Board has decided that FirstLight requires a level of reserves and has set the level in light of:

- (i) the absence of a working capital line and very high dependence on public donations, which are unpredictable in size and timing; the potential for shortfall in Tusla income (the only current source of State funding) which is not multi-annual; the anticipated level of demand for the organisation's services and supports, and the importance, from a duty of care perspective, of continued availability of services and supports to very vulnerable persons once a cycle/s of therapy is/are commenced;
- (ii) the need for investment, going forward, in the development of regional hubs/bases to better support the current and anticipated level of demand for services;
- (iii) its contractual obligations and any other associated costs that would arise from the winding up of the organisation, in the event that this was necessary; and
- (iv) for reasons of good governance and proper financial management, reserves will not be employed into the future to cover the costs of core posts.

1.12 Fund Accounting

The following funds are operated by the Charity:

Restricted funds represents grants, donations and sponsorships received which can only be used for particular purposes specified by the donors or sponsorship programmes binding on the Directors. Such purposes are within the overall aims of the Charity.

Unrestricted funds include general funds and designated funds and it represents amounts which are expendable at the discretion of the Directors in furtherance of the objectives of the Charity and which have not been designated for other purposes. Such funds may be held in order to finance working capital or capital expenditure.

Designated funds are unrestricted funds earmarked by the Directors for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements. The designations have an administrative purpose only and do not legally restrict the Board's discretion in applying the funds.

Investment income, gains and losses are allocated to the appropriate fund.

1.13 Contingencies

Contingent liabilities, arising as a result of past events, are not recognised when (i) it is not probable that there will be an outflow of resources or that the amount cannot be reliably measured at the reporting date or (ii) when the existence will be confirmed by the occurrence or non-occurrence of uncertain future events not wholly within the Charity's control. Contingent liabilities are disclosed in the financial statements unless the probability of an outflow of resources is remote.

Contingent assets are not recognised. Contingent assets are disclosed in the financial statements when an inflow of economic benefits is probable.

IRISH SUDDEN INFANT DEATH ASSOCIATION T/A FIRSTLIGHT

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018

1. ACCOUNTING POLICIES (continued)

1.14 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.15 Government and Other Grants

Government and other grants are credited to the Statement of Financial Position incorporating Income and Expenditure Account as the related income is incurred.

1.16 Critical Accounting Estimates and Areas of Judgement

The preparation of these financial statements requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses.

Judgements and estimates are continually evaluated and are based on historical experiences and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Revisions to accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period, or in the period of the revision and future periods, if the revision affects both current and future periods.

Going Concern

The Directors have prepared budgets and cashflows for a period of at least 12 months from the date of approval of the financial statements which demonstrate that there is no material uncertainty regarding the Charity's ability to meet its liabilities as they fall due and to continue as a going concern. On this basis, the Directors consider it appropriate to prepare the financial statements on a going concern basis.

IRISH SUDDEN INFANT DEATH ASSOCIATION T/A FIRSTLIGHT

(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018**

2. INCOME FROM DONATIONS AND GRANTS

	Unrestricted funds 2018 €	Restricted funds 2018 €	Total funds 2018 €	<i>Total funds 2017 €</i>
Donations	51,605	-	51,605	51,636
Grants (See Grant Analysis Below)	-	85,031	85,031	93,407
Total donations and grants	51,605	85,031	136,636	145,043
<i>Total 2017</i>	<i>51,636</i>	<i>93,407</i>	<i>145,043</i>	

GRANT ANALYSIS

	Unrestricted funds 2018 €	Restricted funds 2018 €	Total funds 2018 €	<i>Total funds 2017 €</i>
TUSLA - The Child and Family Agency Grant Income	-	82,389	82,389	93,407
Hospital Saturday Fund Grant Income	-	2,642	2,642	-
Total	-	85,031	85,031	93,407

3. OTHER TRADING ACTIVITIES

	Unrestricted funds 2018 €	Restricted funds 2018 €	Total funds 2018 €	<i>Total funds 2017 €</i>
Fundraising Income	75,760	-	75,760	80,991
Net income from other trading activities	75,760	-	75,760	80,991

IRISH SUDDEN INFANT DEATH ASSOCIATION T/A FIRSTLIGHT

(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018**

4. COSTS OF RAISING FUNDS

	Unrestricted funds 2018 €	Restricted funds 2018 €	Total funds 2018 €	Total funds 2017 €
Fundraising Costs	818	-	818	6,048
Administration Costs (Note 5)	19,429	2,642	22,071	28,223
Support Costs (Note 6)	144,014	-	144,014	190,228
Establishment Costs (Note 7)	6,185	-	6,185	7,760
Wages and Salaries (Note 11)	51,468	82,389	133,857	72,651
	<u>221,914</u>	<u>85,031</u>	<u>306,945</u>	<u>304,910</u>
<i>Total 2017</i>	<u>211,503</u>	<u>93,407</u>	<u>304,910</u>	

5. ADMINISTRATION COSTS

	Unrestricted funds 2018 €	Restricted funds 2018 €	Total funds 2018 €	Total funds 2017 €
Office Costs	19,429	2,642	22,071	28,223

6. SUPPORT COSTS

	Unrestricted funds 2018 €	Restricted funds 2018 €	Total funds 2018 €	Total funds 2017 €
Travel in Support of Service Provision	10,870	-	10,870	15,716
Bereavement Counselling	116,237	-	116,237	139,173
Provision of Training	422	-	422	2,828
Information Resources and Awareness Research	16,485	-	16,485	16,712
	-	-	-	15,799
Total	<u>144,014</u>	<u>-</u>	<u>144,014</u>	<u>190,228</u>

IRISH SUDDEN INFANT DEATH ASSOCIATION T/A FIRSTLIGHT

(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018**

7. ESTABLISHMENT COSTS

	Unrestricted funds 2018 €	Restricted funds 2018 €	Total funds 2018 €	<i>Total funds 2017 €</i>
Insurance	5,633	-	5,633	4,221
General Expenses	552	-	552	3,539
Total	6,185	-	6,185	7,760

8. GOVERNANCE COSTS

	Unrestricted funds 2018 €	Restricted funds 2018 €	Total funds 2018 €	<i>Total funds 2017 €</i>
Governance Costs (see analysis below)	15,056	-	15,056	13,732
Depreciation of Tangible Fixed Assets	110	-	110	1,119
Total	15,166	-	15,166	14,851

ANALYSIS OF GOVERNANCE COSTS

	2018 €	<i>2017 €</i>
Legal and Professional Audit Fees	11,366 3,690	9,831 3,541
Total	15,056	13,372

9. NET INCOME/(EXPENDITURE)

This is stated after charging:

	2018 €	<i>2017 €</i>
Depreciation of tangible fixed assets: - owned by the charity	110	1,119

IRISH SUDDEN INFANT DEATH ASSOCIATION T/A FIRSTLIGHT

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018

10. AUDITORS' REMUNERATION

	2018 €	2017 €
Fees payable to the Charity's auditor and its associates for the audit of the Charity's annual accounts	<u>3,690</u>	<u>3,541</u>

11. STAFF COSTS

	2018 €	2017 €
Wages and Salaries	121,214	65,599
PRSI	12,643	7,052
Total	<u>133,857</u>	<u>72,651</u>

The number of persons employed by the Charity during the year was as follows:

	No.	No.
Administration	2	2
Bereavement Counselling	1	1
	<u>3</u>	<u>3</u>

The number of higher paid employees was:

	No.	No.
In the band €60,001 - €70,000	2	2

IRISH SUDDEN INFANT DEATH ASSOCIATION T/A FIRSTLIGHT

(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018**

12. TANGIBLE FIXED ASSETS

	Fixtures and fittings €	Office equipment €	Computer equipment €	Website €	Total €
Cost					
At 1 January 2018 and 31 December 2018	788	1,361	1,500	1,300	4,949
Depreciation					
At 1 January 2018	788	700	1,500	1,300	4,288
Charge for the year	-	110	-	-	110
At 31 December 2018	788	810	1,500	1,300	4,398
Net book value					
At 31 December 2018	-	551	-	-	551
<i>At 31 December 2017</i>	-	661	-	-	661

13. CREDITORS: Amounts falling due within one year

	2018 €	2017 €
Trade creditors	13,353	10,051
PAYE/PRSI	5,335	2,525
Accruals	5,390	8,241
	<u>24,078</u>	<u>20,817</u>

IRISH SUDDEN INFANT DEATH ASSOCIATION T/A FIRSTLIGHT

(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018**

14. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 January 2018 €	Income €	Expenditure €	Balance at 31 December 2018 €
Unrestricted funds				
Reserves	691,825	127,365	(237,080)	582,110
Restricted funds				
Restricted Funds - all funds	-	85,031	(85,031)	-
Total of funds	691,825	212,396	(322,111)	582,110

STATEMENT OF FUNDS - PRIOR YEAR

	<i>Balance at 1 January 2017 €</i>	<i>Income €</i>	<i>Expenditure €</i>	<i>Balance at 31 December 2017 €</i>
Unrestricted funds				
Reserves	785,552	132,628	(226,355)	691,825
	785,552	132,628	(226,355)	691,825
Restricted funds				
Restricted Funds - all funds	-	93,406	(93,406)	-
Total of funds	785,552	226,034	(319,761)	691,825

IRISH SUDDEN INFANT DEATH ASSOCIATION T/A FIRSTLIGHT

(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018**

14. STATEMENT OF FUNDS (continued)

SUMMARY OF FUNDS - CURRENT YEAR

	Balance at 1 January 2018 €	Income €	Expenditure €	Balance at 31 December 2018 €
General funds	691,825	127,365	(237,080)	582,110
Restricted funds	-	85,031	(85,031)	-
	<u>691,825</u>	<u>212,396</u>	<u>(322,111)</u>	<u>582,110</u>

SUMMARY OF FUNDS - PRIOR YEAR

	Balance at 1 January 2017 €	Income €	Expenditure €	Balance at 31 December 2017 €
General funds	785,552	132,628	(226,355)	691,825
Restricted funds	-	93,406	(93,406)	-
	<u>785,552</u>	<u>226,034</u>	<u>(319,761)</u>	<u>691,825</u>

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

	Unrestricted funds 2018 €	Restricted funds 2018 €	Total funds 2018 €
Tangible fixed assets	551	-	551
Current assets	605,637	-	605,637
Creditors due within one year	(24,078)	-	(24,078)
	<u>582,110</u>	<u>-</u>	<u>582,110</u>

IRISH SUDDEN INFANT DEATH ASSOCIATION T/A FIRSTLIGHT

(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018**

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS (continued)

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

	<i>Unrestricted funds 2017 €</i>	<i>Restricted funds 2017 €</i>	<i>Total funds 2017 €</i>
Tangible fixed assets	661	-	661
Current assets	711,981	-	711,981
Creditors due within one year	(20,817)	-	(20,817)
	<u>691,825</u>	<u>-</u>	<u>691,825</u>

16. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2018 €	2017 €
Net expenditure for the year (as per Statement of Financial Activities)	(109,715)	(93,727)
Adjustment for:		
Depreciation charges	110	1,119
Increase/(decrease) in creditors	3,261	(3,161)
Net cash used in operating activities	<u>(106,344)</u>	<u>(95,769)</u>

17. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2018 €	2017 €
Cash at bank and in hand	605,637	711,981
Total	<u>605,637</u>	<u>711,981</u>

18. OPERATING LEASE COMMITMENTS

At 31 December 2018 the total of the Charity's future minimum lease payments under non-cancellable operating leases was:

	2018 €	2017 €
Amounts payable:		
Within 1 year	<u>11,716</u>	<u>11,716</u>

IRISH SUDDEN INFANT DEATH ASSOCIATION T/A FIRSTLIGHT

(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018**

19. DIRECTORS' REMUNERATION

The key management personnel of Irish Sudden Infant Death Association t/a FirstLight comprise of the Board of Directors (who do not receive remuneration for their role on the Board of Directors) and the Senior Management Team.

20. RELATED PARTY TRANSACTIONS

No related party transactions took place during the year ended 31 December 2018 (2017: €NIL)

21. CAPITAL COMMITMENTS

There were no capital commitments at the balance sheet date.

22. CONTINGENT LIABILITIES

The Board of Directors believe there were no contingent liabilities at the year end that would have a material adverse effect on the Charity's financial position.

23. COMPANY STATUS

The Charity is limited by guarantee and accordingly does not have share capital.

Each of the members of the Charity are liable to contribute an amount not exceeding €1 towards the net assets or liabilities of the Charity in the event of winding up.

24. POST BALANCE SHEET EVENTS

There were no significant events which affected the Charity since year end.

25. CONTROLLING PARTY

The Charity is controlled by the Board of Directors acting in concert.

26. APPROVAL OF FINANCIAL STATEMENTS

The Board of Directors approved these financial statements on 22nd June 2019