



FirstLight

Supporting Suddenly Bereaved Parents & Families

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

IRISH SUDDEN INFANT DEATH ASSOCIATION T/A FIRSTLIGHT

(A company limited by guarantee)

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IRISH SUDDEN INFANT DEATH ASSOCIATION T/A FIRSTLIGHT
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REFERENCE AND ADMINISTRATIVE DETAILS

Directors	Oliver Blackwell, (Chair) Deirdre Magliozzi, (Treasurer to 30 November 2020) (resigned 30 November 2020) Charles O' Brien (resigned 23 September 2020) David Burke Ciara Regan Lisa O' Hara Rita O' Reilly, (Treasurer from 1 December 2020) (appointed 17 September 2020) Crona Barrett (appointed 30 November 2020)
Company Registered Number	113349
Charity Registered Number	CHY 7716
Charity Number:	20017651
Registered Office	Carmichael Centre 4 North Brunswick Street Dublin 7
Company Secretary	Ciara Regan
Chief Executive Officer	Fionnuala Sheehan
Independent Auditor	RBK Business Advisers Chartered Accountants and Statutory Audit Firm Park View House Beech Hill Office Campus Clonskeagh Dublin 4
Principal 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
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DIRECTORS' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2020

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 2020. 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 2019).

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 44 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 services are provided free of charge to families.

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.

Since 1976, FirstLight has been supporting families through their darkest moments, helping them find the first flicker of hope...their FirstLight!

Bereaved Parents Recognised as a High Risk Group for Prolonged Grief Disorder (PGD)

Bereaved parents have been recognised as a high-risk group for prolonged grief disorder. Reactions to the loss of a significant person often include temporary impairment of day-to-day functioning, withdrawal from social activities, feelings of yearning and numbness which can last for varying periods of time. Although grief is a natural process, it can lead to a more complex and prolonged response, where symptoms are more disruptive, pervasive or long-lasting than in a normal grief response.

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DIRECTORS' REPORT (continued)
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a. Professional Support Services

FirstLight is a trauma informed organisation, offering a 24-hour helpline service, crisis intervention and psychotherapy service.

Services are provided nationwide by FirstLight's team of professionally accredited, fully insured and Garda vetted psychotherapists and counsellors. Team members are professionally trained to provide support to clients experiencing trauma associated with the sudden death of their child.

A number of therapists have additional training in Critical Incident Stress Management (CISM).

FirstLight's services to families are provided free of charge.

Through understanding their grieving process and receiving help in dealing with bereavement from appropriately trained professionals, families can learn to live with their grief and begin rebuilding their lives.

FirstLight's 24/7 Helpline

FirstLight provides a 24/7 helpline (1850 391 391) for frontline professionals following the death of a child and for families and members of the public who are affected by the death of a child.

Crisis Intervention

Upon receiving the notification of a death from frontline personnel, usually hospital staff, 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.

FirstLight also receives direct referrals from the family home, from a bereaved parent or other family member.

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. Where it is not possible to visit family homes, extended telephone support is provided.

Counselling

FirstLight offers one to one or couple counselling. Counselling provides a safe and confidential space to help parents understand their feelings and emotions.

Couple Counselling: Although the grief being experienced will feel the same, how each individual processes and copes with it will be different. Some couples wish to go to therapy together to have a safe space to explore together the impact of their child's death on each other and on their relationship. It facilitates exploration of ways to understand and support each other through their individual grief, and what each individual needs within the relationship to help the healing process.

Individual Counselling: When a child dies suddenly, the grief can feel very lonely, and it can feel like no one understands. Psychotherapy offers a safe, supportive space to explore grief and to process it, making it easier to make sense of how you are feeling and what you are experiencing. The fear of the intensity of the pain is reduced when it is held and witnessed by another. Individual counselling is available to suddenly bereaved adults and adolescents.

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DIRECTORS' REPORT (continued)
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Children

Sibling loss invokes a unique kind of grief. The impact on the surviving child will be different, depending on their developmental stage. A parent's instinct is to help their child and get them help before they get help for themselves. But, children do not exist in isolation like adults, and they need their family to function to feel safe.

Psychoeducation of parents is provided in the course of the home visit and as needed subsequently.

Play therapy is an additional service provided by FirstLight and is usually offered, if required, after a period of six months following the bereavement of a sibling and after at least one parent has attended therapy themselves. This makes the process for the child and parent easier. In instances where a child is extremely distressed or suffering in a way that requires an earlier intervention, play therapy is provided. All therapists are fully qualified and accredited in play therapy.

In the case of adolescents, one to one therapy is available.

Family Days

FirstLight periodically hosts a 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 Mother's group, Father's group and other family members' groups. All facilitators are experienced psychotherapists.

Online Peer Support Groups

FirstLight's closed, monitored private groups provide the opportunity for bereaved mothers and fathers to connect with other mothers and fathers who are also grieving.

Therapy Platforms

FirstLight offers individual and couple therapy face to face, online, or over the phone, depending on clients' preferences and if there are any restrictions preventing safe, face to face, therapy. Its video counselling facility, Tawk.to, enables the FirstLight psychotherapist/counsellor to meet in a virtual way with bereaved family members, provide counselling and psychotherapy sessions, chat with clients about their concerns and respond to questions. These services are provided in a secure, safe and virtual space and can be availed of from the comfort of a client's home.

Education and Awareness Raising

An important part of FirstLight's focus is to empower frontline professionals and provide them 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 and other relevant resources to frontline professionals and to its team of psychotherapists and counsellors on a regular basis.

Through its regular newsletters, social media channels and website, FirstLight provides information, guidance and advice to families supported by FirstLight, both current and past.

FirstLight's website includes up to date information on the organisation's services and history, provides links to useful information and a facility to meet and talk in a secure, virtual environment with FirstLight's therapists and counsellors.

De-Briefing

A post incident stress de-briefing service is available to front line hospital staff, crèches, 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 FirstLight's psychotherapists who are de-briefers, trained in Critical Incident Stress Management.

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DIRECTORS' REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2020

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 Charity's future success and financial strength.

A key organisational objective is to maintain the continuity of funding and grow and diversify existing levels of income. FirstLight's policy is to ensure that sufficient resources are available to enable it meet all of its obligations when they fall due.

Income was successfully secured and utilised in 2020 and substantial reserves remain available to the organisation.

Progress was made in the diversification of funding sources. In general, however, the term of funding sourced is short and FirstLight does not have access to a working capital facility. However, apart from the 3 year grant to FirstLight by the Department of Rural and Community Development under the Pobal administered Scheme to Support National Organisations ((SSNO) 2019 – 2022), all other funding from State sources, including Tusla funding, is available for a one-year period only. Confirmation of availability of such State funding is not always available prior to the start of a year.

Substantial additional funding has to be raised on an ongoing basis (from the public, corporates and trusts) to meet expenditure on services and to maintain a satisfactory level of reserves. As was seen in 2020, economic downturn or disruption can negatively impact fundraising from the public and the corporate sector.

Uncertainty of income hinders planning on a medium term basis and necessitates retention of a substantial level of reserves.

Risks and uncertainties exist regarding the organisation's ability to meet the demand for support services, while at the same time, adequately covering costs. Conscious of its duty of care to very vulnerable persons who avail of its services, the organisation has adopted a reserves policy which requires a level of cover of at least one year's gross expenditure; it operated comfortably within this policy in 2020 and anticipates doing so in 2021. There is uncertainty as to the organisation's ability to maintain this level of reserves in future years in light of the demand for its services on the one hand and, on the other hand, the uncertainty and adequacy of its sources of funding.

ACHIEVEMENTS AND PERFORMANCE

a. Financial Review

The financial results for the year ended 31 December 2020 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 surplus of €36,164 (2019: €40,618 deficit).

Income for the financial year was €305,036 (2019: €301,063) which is derived from a wide range of funding streams but predominantly broken down into grants, fundraising activities and donations funding to provide the services and supports across the country to bereaved families and frontline professionals. During 2020, the Charity was awarded funding of €23,923 for expenditure which will be incurred in 2021. This income is included in deferred income on the Balance Sheet.

Expenditure levels for the financial year were €268,872 (2019: €341,681). Expenditure includes all direct expenditure associated with the provision of FirstLight's services and the necessary support costs, including salaries.

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147 families were supported by FirstLight in 2020 (141 families in 2019 and 45 families in 2015). The curtailment of face to face services in 2020, in particular home visits, a relatively costly service, contributed to a lower expenditure on services. The home visit service, which was available outside of lockdown periods in 2020 will be fully resumed as soon as is practically possible. The organisation has returned a surplus for the first time in 6 years.

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

FirstLight's Services Adapted to Ensure Continuation of Services during the COVID-19 Pandemic

The COVID-19 Pandemic and the necessary restrictions introduced in 2020 to curtail the spread of the virus had a major impact on families experiencing the sudden death of their child and on the bereavement support services normally delivered on a face to face basis by FirstLight.

Bereaved Families Acutely Impacted by Isolation

Families experiencing the sudden, unexpected loss of their child have little or no time to say 'Goodbye' to their loved one. The traditional rituals that occur around a death and that often provide comfort could not be performed during the COVID-19 Pandemic as people followed HSE advice, limited contact and self-isolated. Suddenly bereaved families felt the physical and social isolation acutely. 2020 was a year when parents, grandparents, siblings, and other family members needed FirstLight's professional support services more than ever. 147 families across Ireland who were referred or self-referred to FirstLight received support services in 2020. This compares with 141 families in 2019, and 45 families in 2015.

FirstLight responded swiftly to the challenges associated with COVID-19: bereavement support services continued to be available free of charge to suddenly bereaved families throughout the country, throughout the year. During the periods of lockdown, the home visit service was replaced by extended telephone support, face to face counselling continued in some cases where it was possible to undertake it safely and tele and video counselling was offered when it was not. Psychoeducation of parents was introduced when it was not possible to provide play therapy and private, monitored Facebook groups were established, with separate groups offered to mothers and fathers along with a group open to both, when it was not possible for small therapeutic groups to meet. In addition, a significantly up scaled communications and engagement plan was implemented from March 2020 targeting FirstLight's families and FirstLight's counsellors and therapists. Its aim was to provide support, guidance and advice, and to reduce isolation.

Further information on the adaptations and innovations introduced in 2020 are detailed below.

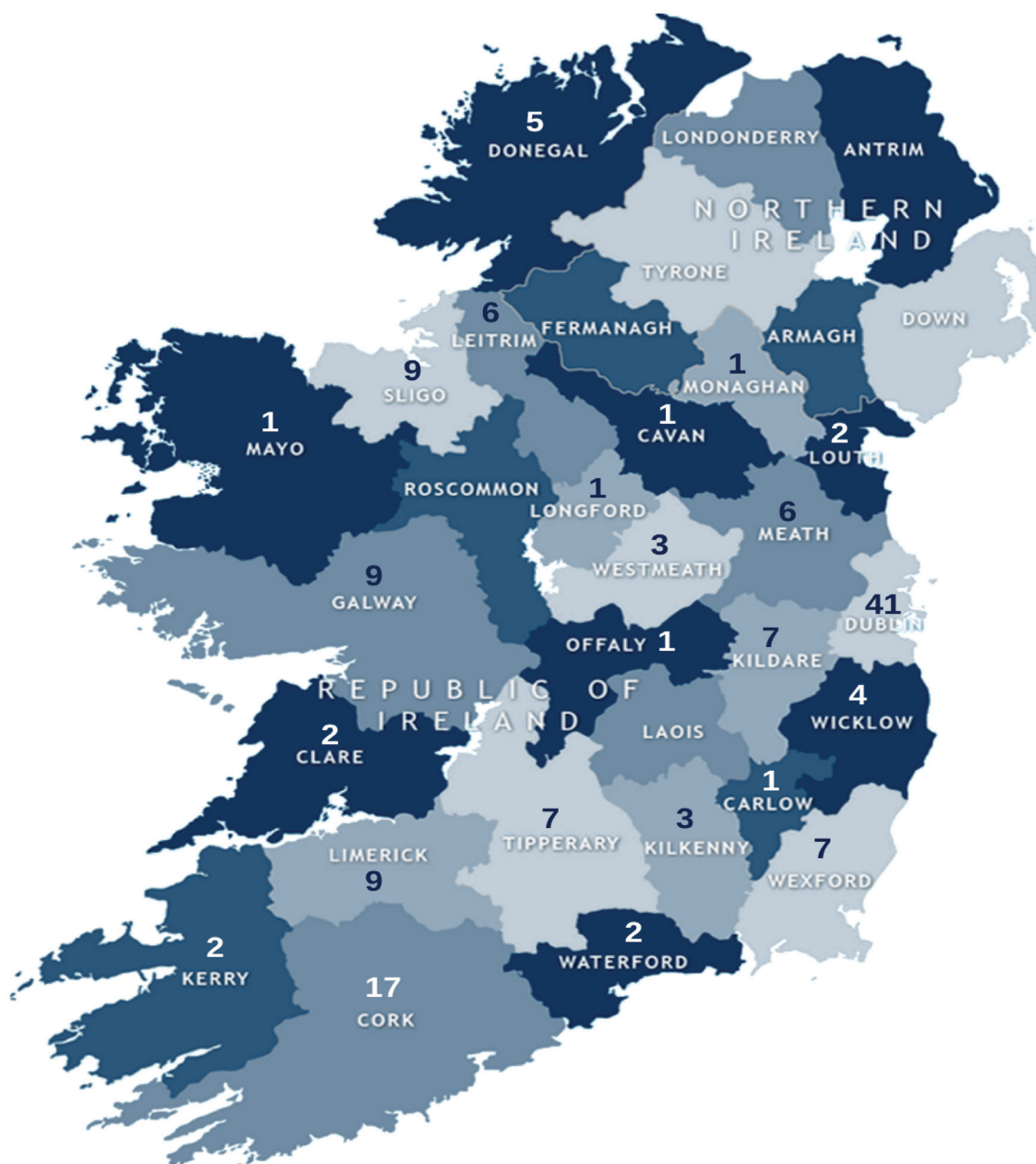
Demand for FirstLight's Services Remain at a Relatively High Level

FirstLight supported 147 families in 2020 (141 in 2019 and 45 in 2015). The families supported in 2020 included families (84) making contact for the first time in 2020, families supported in 2019 (27) and needing continuing support in 2020, and family members (36) feeling isolated during COVID-19 and requiring crisis intervention or a listening ear.

37 cases are being carried forward for support in 2021.

Map 1 on the following page illustrates the county of residence of families supported in 2020. The largest number of families were resident in counties Dublin (41 families) and Cork (17 families).

Families Supported in 2020 by Counties



FirstLight Supported 147 Families in 2020

- Dublin 41
- Wexford 7
- Donegal 5
- Westmeath 3
- Offaly 1
- Wicklow 4
- Carlow 1
- Sligo 9
- Leitrim 6
- Kilkenny 3
- Mayo 1
- Clare 2
- Cork 17
- Monaghan 1
- Meath 6
- Louth 2
- Galway 9
- Longford 1
- Kerry 2
- Kildare 7
- Limerick 9
- Tipperary 7
- Cavan 1
- Waterford 2

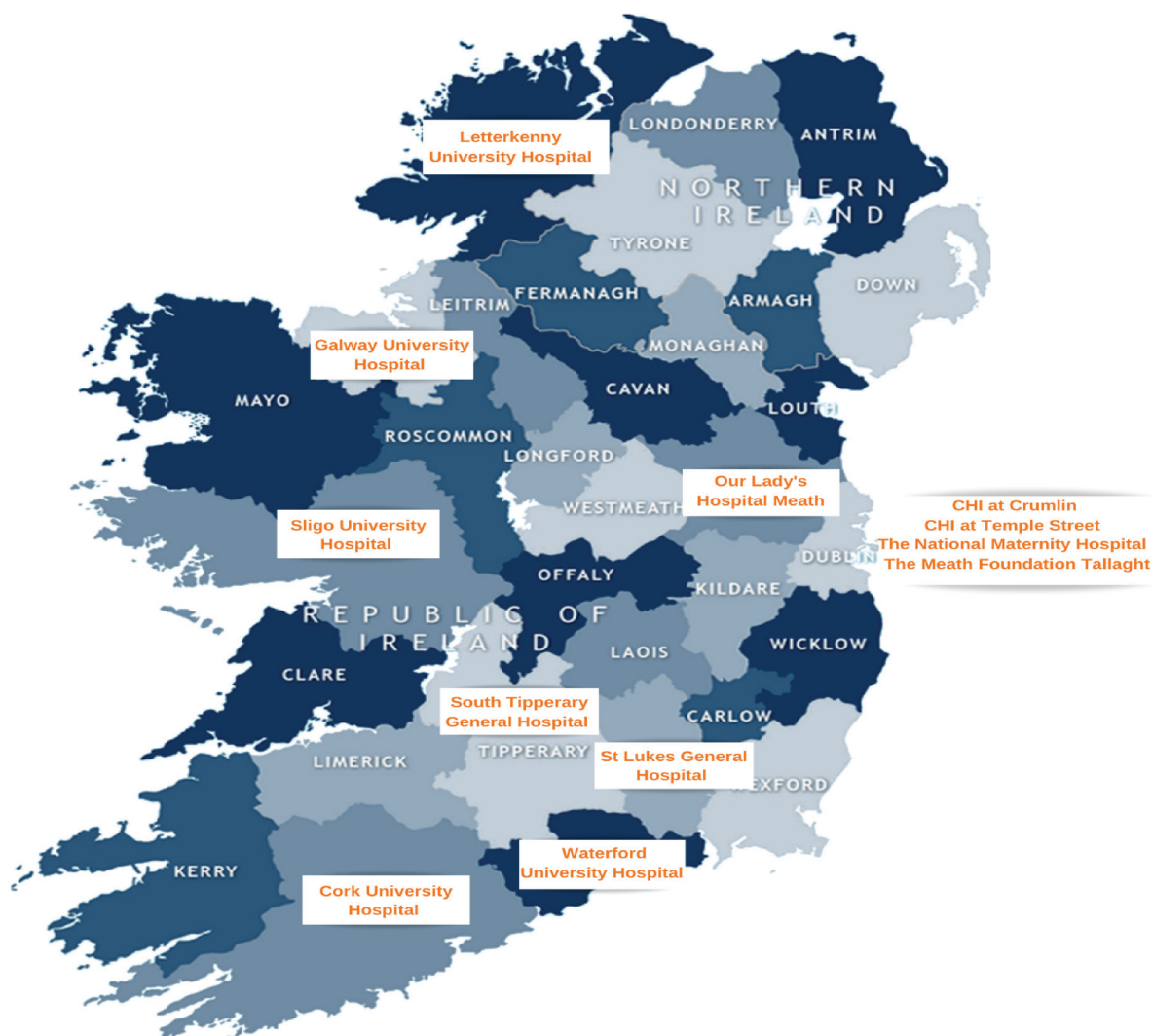
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Hospital Staff Make Most Referrals to FirstLight

60% of 2020 referrals to FirstLight came from hospital and caring settings around the country (see map below). 40% of referrals came from the family home or a relative's or friend's home. In most cases of self-referral, the client or family member received FirstLight's details from hospital staff. All families were attended to, there was no waiting list – everyone who needed professional support received it.

Hospital Referrals in 2020



Hospital Referrals in 2020

- Children's Hospital Ireland at Crumlin
- Children's Hospital Ireland at Temple Street
- The National Maternity Hospital
- Sligo University Hospital
- St Lukes General Hospital Kilkenny
- Our Lady's Hospital Meath
- Cork University Hospital
- The Meath Foundation Tallaght
- Galway University Hospital
- Letterkenny University Hospital
- South Tipperary General Hospital
- Waterford University Hospital

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The table below outlines the main causes of death (as originally reported to FirstLight) of the children whose families were referred to FirstLight in 2020. The causes of death are varied. Stillbirth at 17% was the highest cause of death amongst referrals. The cause of death was unknown when the family was referred for support in 14% of cases. Sudden Infant Death Syndrome (SIDS) was the cause of death in 13% of cases, and murder was the cause in 6% of cases, the largest number of such cases ever referred to FirstLight.

The requirement for a post-mortem to be undertaken in certain instances following the unexpected death of an infant or child adds considerably to the distress of the family who cannot bury their child until the post-mortem is completed. The period of time taken to complete the post-mortem varies across the country – it can take several months, and communication with the family as to its progress is non-existent in some cases.

SIDS	11	Meningitis	1
Unknown, as of yet	12	Bleed on the Brain	1
Pneumonia	2	Organ Failure	1
Heart Defect/Condition or Cardiac Arrest	8	Cancer	2
Stillborn	14	Filicide	1
Kidney Failure	1	Polymicrogyria	1
Unbalanced Translocation of Chromosome 17 & 22	1	Edwards Syndrome	2
Respiratory Failure	3	Krabbe Leukodystrophy	1
Sepsis	2	Choking	1
Trisomy	1	Road Accident	3
Farm Accident	1	Home Accident	1
Congenital Hernia	1	Thanatophoric Dysplasia	1
Metabolic Condition	1	Murder	5
Drowning	1	Rare Blood Disease	1
Bowel Disease	1	Seizure	1
Late Miscarriage	1		

Table 1: Main causes of death of 2020 cases as notified to FirstLight

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 147 families supported in 2020 and responded to queries and interacted with 60+ professionals (health professionals, first responders, Coroner's Office etc.) in the course of the year. A particular effort was made, through contact with hospitals and An Garda Síochána, to ensure that all relevant frontline professionals were aware that FirstLight's services continued to be available. This became important as some frontline staff were redeployed to address the COVID-19 emergency.

Following contact with the family referred, FirstLight arranged a home visit, either in person or, as was necessary on many occasions from March 2020 onwards, its virtual equivalent. It was possible to visit the homes of 27 of the families supported in 2020. All families that did not receive or were uncomfortable with a home visit were supported via extended telephone contact in order to observe social distancing guidelines.

Couple, Individual and Play Therapy

FirstLight offered crisis intervention and, following the home visit or its virtual equivalent, one to one or couple counselling to families requesting such support.

Register of Qualified, Accredited Psychotherapists

A Register of 55 psychotherapists and counsellors resident in 20 counties was managed by FirstLight in 2020 (see map below). The psychotherapists and counsellors on FirstLight's Register are qualified, professionally

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accredited, insured and Garda vetted, psychotherapists and are trained to provide support to clients experiencing trauma associated with the sudden death of their child. 10 therapists have completed training in Critical Incident Stress Management (CISM).

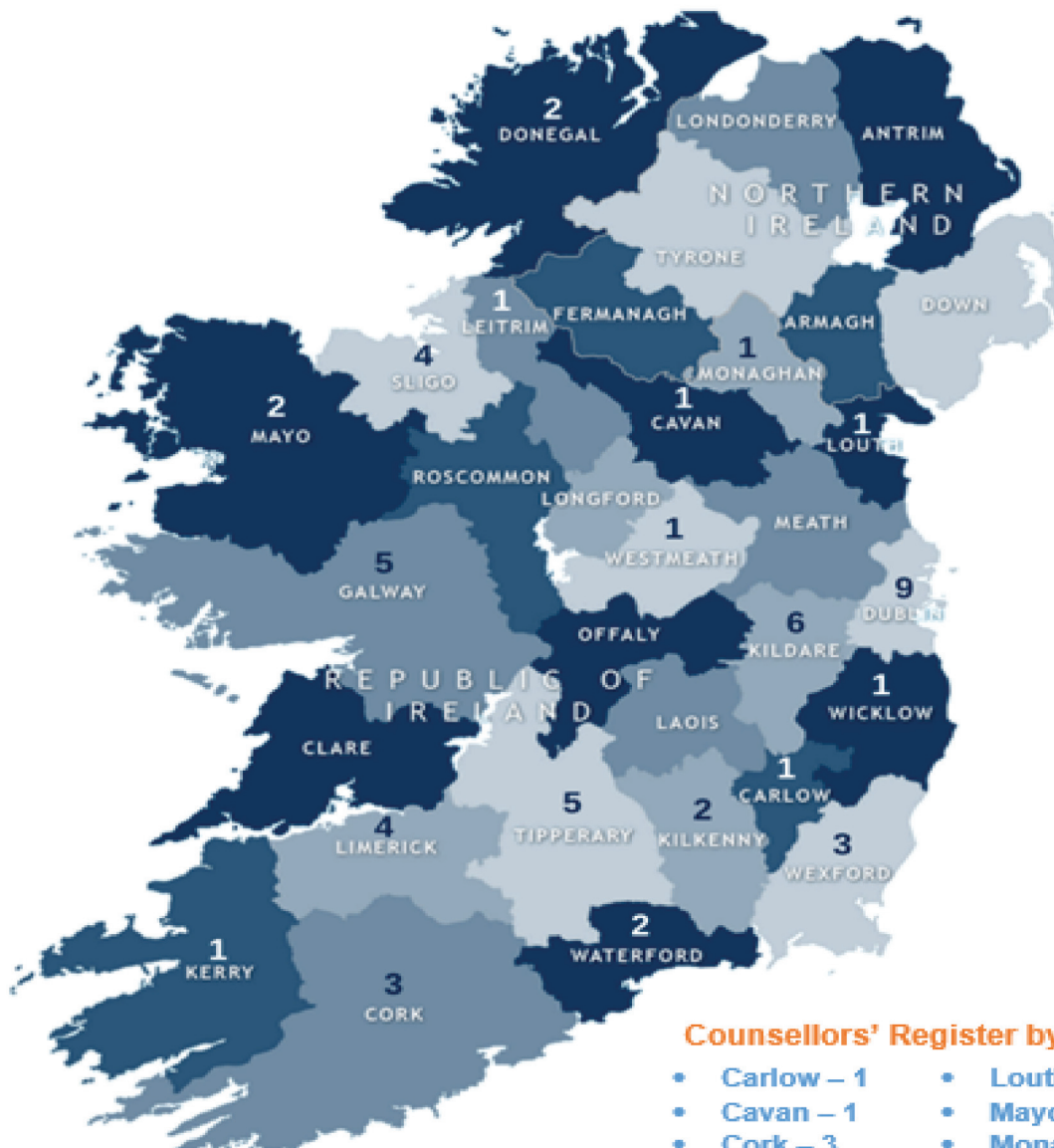
Play Therapy

Play therapy was offered on a limited basis in the course of 2020, due to closure of play therapy facilities in line with Government guidelines. When play therapy could not be made available, psychoeducation of parents was provided to support them in their communication and interaction with their surviving children.

When face to face therapy was not safe to provide in 2020, or when family members expressed a preference, FirstLight's psychotherapists provided therapy via telephone or video link. With the support of a grant from The Community Foundation for Ireland, a video counselling facility, Tawk.to, was embedded within FirstLight's website in September, 2020; this facility enables FirstLight psychotherapists/counsellors to meet in a virtual and secure way with bereaved family members, provide counselling and psychotherapy sessions, chat with clients about their concerns and respond to questions.

Face to face counselling which was mostly replaced by tele/video counselling during the Lockdown period in 2020, remains available as a therapy channel going forward.

Counsellors' Register by County 2020



Counsellors' Register by County

- Carlow – 1
- Cavan – 1
- Cork – 3
- Donegal – 2
- Dublin – 9
- Galway – 5
- Kerry – 1
- Kildare – 6
- Kilkenny – 2
- Leitrim – 1
- Limerick – 4
- Louth – 1
- Mayo – 2
- Monaghan – 1
- Sligo – 4
- Tipperary – 5
- Waterford – 2
- Westmeath – 1
- Wexford – 3
- Wicklow – 1

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Facebook Peer Support Groups

In order to help reduce feelings of isolation and abandonment being experienced by bereaved persons during COVID-19, FirstLight introduced three online peer support groups, one for bereaved mothers, one for bereaved fathers and a general group.

These groups were monitored by an administrator and were a safe place for bereaved parents to share their stories, seek support from others and connect in their shared pain. As of 31 December, 2020, 84 mothers participated in the mothers private group; 11 fathers, and 25 in the general group. The Mothers Group group was particularly active: on average, there were 7 posts per week resulting in substantial contributions by members - seeking and sharing advice, offering support or just simple conversation. Bereaved mothers were communicating outside the Group and forming friendships; those recently bereaved received substantial support within the Group from those longer bereaved.

Virtual Mile in Memory Remembrance Walks

Father's Day 2020 was chosen to mark FirstLight's 2020 Mile in Memory Remembrance event. Of necessity, it was a virtual event, and 13 virtual walks were hosted in Cork, Kerry, Wicklow, Wexford, Clare, Tipperary, Dublin, Northern Ireland and Australia.

Craft Support Group

A Craft Support Group established in Dublin was expanded in the course of the year. The focus of the virtual Group was the production, with the support of the Drogheda Quilters, of a special Remembrance Quilt incorporating patches made by bereaved family members in memory of their children who died suddenly.

Training Support in 2020

As of 31 December, 2020, 10 of FirstLight's therapists had completed intensive training in Critical Incident Stress Management (CISM). This training enhances the therapists' skills when providing crisis interventions at both the individual and group levels.

CISM De-Briefing Service

FirstLight's developed its capacity in 2020 to provide a CISM Debriefing service in the aftermath of a critical incident involving the sudden death of a child or children, within a school, crèche, club, or for any blue light organisation involved in the incident that requires an autonomous outsourced intervention.

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

A substantially expanded communications and engagement plan was developed and implemented in 2020 following the onset of the COVID-19 Pandemic. The objectives of the plan were to let all stakeholders know that FirstLight's services were continuing to be available during the pandemic, to reduce isolation, provide relevant guidance and advice in a timely manner and to support FirstLight 'families', clients and counsellors/therapists in innovative ways.

6 special edition Newsletters were distributed in printed and in soft forms in 2020. Open rates were monitored. Daily updates and posts were distributed via FirstLight's social media channels and platforms. These posts reached 1.45m people and grew FirstLight's followers by 89%, from 3,335 at 1 January, 2020 to 6,301 at 31 December, 2020, an increase of 89%.

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Articles distributed included, for example: *Tips for Parents during COVID-19; Grieving in Exceptional Times; and Supporting surviving siblings*. Updates from the HSE COVID-19 campaign were relayed timely. Guidance and requirements for therapists working during COVID-19 and Self-Care tips were shared with FirstLight's therapists.

The response to FirstLight's Communication and Engagement Plan was very positive. Some of the comments received are included below:

"FirstLight were there for us during what was, without a doubt, the toughest time we would ever have to face. The work they do and support they offer through COVID-19 is crucial to those grieving from the loss of a child"

- *Suddenly bereaved parents Marie and Mark who lost their son in 2019*

"I have received support twice from FirstLight. They are a wonderful charity and most recently in the last few weeks have once again helped me greatly"

- *Suddenly bereaved mother Kariann who lost her child in 2018*

"FirstLight was the only organisation that helped me through my child loss"

- *Suddenly bereaved mother Zoe*

"Thank you so much for the regular FirstLight newsletter during COVID-19, it has been a wonderful support to me these past months while cocooning during lockdown"

- *Suddenly bereaved mother Bridget who lost her child to SIDS 43 years ago*

Engagement with First Responder Organisations and Not-for-Profit Organisations

FirstLight engaged with service providers in a number of organisations in the course of 2020 with a view to strengthening and streamlining services to families who suddenly lose a child, e.g. with other bereavement charities, the Clinical Nurse Co-ordinators' Network, Tusla Social Workers, with frontline staff and with frontline and first responder organisations.

FirstLight participated in Information Evenings and Webinars for members of the public and professionals, in person and virtually. FirstLight was represented on the IHF Project Committee established to develop a national Adult Bereavement Care Framework of support requirements and services, on the Oversight Group for the National Standards for Bereavement Care Following Pregnancy Loss and Perinatal Death and on the Dublin North Bereavement Support Network.

FirstLight collaborated with the Public Participation Networks across the country and actively supported the Community Call Challenge. A key objective was to ensure that the public was aware that FirstLight's services continued to be available throughout 2020.

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c. The 'Ripple Effect' when a Child Dies Suddenly and the Impact of COVID-19

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, close friends and members of the child's community can also be profoundly affected. It was not possible during most of 2020 to perform the longstanding rituals around the funeral that often give comfort to those grieving. Through its enhanced communications plan FirstLight endeavoured to reduce isolation and provide advice and guidance to those grieving in such exceptional times.

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. This latter group of people can also be profoundly affected by the sudden death of a child.

Over 2,000 children and other family members were supported by FirstLight in 2020.

d. FirstLight's Funding Challenge

With the help of the COVID-19 Stability Fund which cushioned the impact of the collapse in fundraising from the public following the onset of the pandemic, the placing of a 'stay' on the appointment of additional counselling staff to FirstLight in March 2020, and the implementation of a minimalist policy on expenditure, FirstLight completed 2020 with a surplus.

FirstLight is grateful for the on-going financial support it receives from Tusla. However, the grant is committed a year at a time and there is no certainty that it will be available in the future. The grant for 2020 was some 16% lower than the 2012 grant from Tusla, yet the demand for FirstLight's services has grown by more than 300% in the intervening period.

FirstLight continued to benefit in 2020 from the Pobal managed SSNO 2019 – 2022 Scheme operated by the Department of Community and Rural affairs. As already mentioned, this multi-annual commitment of grant funding is enormously helpful to FirstLight as it develops its strategy and plans for services provision in the medium term.

Through the HSE/National Lottery scheme, FirstLight was awarded €6,286 in 2020. A total of €3,825 of grants was awarded by 9 Public Participation Networks (PPNs) in 2020 and €500 was awarded by Cork City Council. The PPN grants funded the expanded newsletters initiative and the Cork City Council grant supported counselling to families in the Cork area.

A €5,252 grant was awarded by The Community Foundation for Ireland (CFI), and a further €3,500 grant for application in 2021 was awarded from the RTÉ Does Comic Relief Fund administered by CFI.

FirstLight was the very grateful receiver of further grants in 2020 from St. Patrick's Cathedral, Rosabel's Room to Talk Fund administered by the Irish Hospice Foundation and from the Hospital Saturday Fund. Part of the latter grant is for application in 2021. The Barry O' Malley Counselling Fund established in late 2020 will be applied to counselling services in the Wexford area from 2021.

In 2020, for the first time, due in particular to the Covid-19 Stability Fund (€39,609), a majority (74%) of FirstLight's funding came from State agency sources. Continued availability of this level of funding and its commitment on a multiannual basis would significantly improve the organisations ability to plan its services for the benefit of suddenly bereaved families.

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

DIRECTORS' REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2020

FirstLight was very grateful to receive a top-up grant (€17,923) under the Covid-19 Stability Fund Scheme which was awarded to FirstLight in December 2020 for application against overhead costs in 2021.

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 acknowledges the very special efforts they made in 2020, in very difficult circumstances.

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

At 31 December 2020, the Charity held total unrestricted reserves of €577,656, of which €150,000 is held as unrestricted designated funds and €427,656 is held as unrestricted general funds. The sole movement in reserves in the year was the operating surplus of €36,164 reported in the Statement of Financial Activities.

It is the policy of Irish Sudden Infant Death Association t/a FirstLight to maintain unrestricted funds, which are free from the reserves of the Charity, at a level which equates to approximately 1 years expenditure. This provides sufficient funds to cover management, administration and support costs. The reserves held by the Charity at 31 December 2020 exceed that level.

Designated funds are funds which relate to income received without any restriction but allocated to a particular area of expenditure by the Directors. The designated funds form part of the unrestricted reserves and have been designated to meet contractual obligations in the event of wind-up, development of regional bases/hubs and investment in systems. The remaining general fund in the unrestricted reserves is available to ensure sufficient continuity of the Charity.

STRATEGIC PLAN

a. Strategic Goals 2019 - 2022

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.

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

DIRECTORS' REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2020

The Board of Directors considered the progress made in November 2020 in relation to the implementation of the Strategic Plan in the 2019/2020 period and noted with satisfaction that significant progress was made in achieving the objectives and targets set out in FirstLight's 2019 - 2022 Strategic Plan.

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. One staff member's salary falls 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 and include bereaved parents and siblings. 5 of the Directors who served in 2020 are female and 3 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:

Oliver Blackwell (Chair)
Ciara Regan (Secretary)
Deirdre Magliozzi (Treasurer) (resigned 30 November 2020)
Charles O' Brien (resigned 17 September 2020)
David Burke
Lisa O'Hara
Rita O' Reilly (appointed 17 September 2020) (appointed as Treasurer on 1 December 2020)
Crona Barrett (appointed 30 November 2020)

d. Committees

The Board has established two committees:

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

The **Fundraising Committee** assists with planning and implementing fundraising activities supporting delivery of FirstLight's services/activities.

Attendance at Council and Committee meetings in 2020 was as follows:

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

DIRECTORS' REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2020

FirstLight Council Meetings Attendance

Director	Council Meetings Attended
Oliver Blackwell	8/8
Ciara Regan	6/8
Deirdre Magliozzi	7/7
Rita O' Reilly	2/2
David Burke	6/8
Charles O' Brien	6/7
Lisa O' Hara	7/8
Crona Barrett	1/1

FirstLight Finance Committee Meetings Attendance

Member	Finance Committee Meetings Attended
Ciara Regan	4/4
Deirdre Magliozzi	2/2
Rita O' Reilly	2/2

FirstLight Fundraising Committee Meetings Attendance

Member	Fundraising Committee Meetings Attended
Charles O' Brien	2/2
Fionnuala Sheehan	2/2
Andrew Mernagh	2/2
Gerard Heneghan	1/1

e. Related Party Relationships

There were no related party transactions in 2020 (2019: €3,080).

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.

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

DIRECTORS' REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2020

POST BALANCE SHEET EVENTS

Post year end, the COVID-19 Pandemic continues to disrupt Charities worldwide. In the opinion of the Board of Directors, there are significant risks and uncertainties facing the Charity at this time due to the ongoing Pandemic.

While this is a constantly changing situation, the Board of Directors are monitoring and following the advice from the Government and the Department of Health. This includes the introduction of social distancing protocols and therefore, the Charity's offices are closed with all Employees working remotely. In addition, all counselling sessions are being completed through the use of video conferencing tools, by telephone, and when safe on a face-to-face basis.

The Board of Directors will continue to monitor the situation and take any measures necessary to ensure that any financial impact is minimised to the best extent possible. There have been no post balance sheet adjustments made to the financial statements in relation to COVID-19.

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.

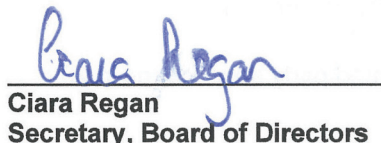
INDEPENDENT AUDITOR

In accordance with Section 383(2) of the Companies Act 2014, the Auditor, RBK Business Advisers have expressed a willingness to continue in office.

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: 27 April, 2021

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

DIRECTORS' RESPONSIBILITIES STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2020

The Directors 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 2019.

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 surplus or deficit 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 surplus or deficit 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.

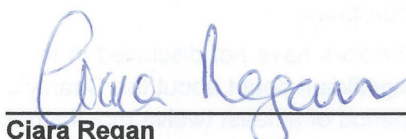
The Directors are responsible for the maintenance and integrity of the corporate and financial information included on the Charity's website. Legislation in Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

On behalf of the Board:



Oliver Blackwell
Chair, Board of Directors

Date: 27 April, 2021



Ciara Regan
Secretary, Board of Directors

27 April 2021

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 2020 which comprise the Statement of Financial Activities, 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 2019.

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 2020 and of its surplus 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") 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.

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

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

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.

Sections 305 to 312 of the 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.

We have nothing to report in this regard.

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 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

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

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 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 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.

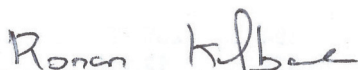
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

IRISH SUDDEN INFANT DEATH ASSOCIATION T/A FIRSTLIGHT
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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

Park View House

Beech Hill Office Campus

Clonskeagh

Dublin 4

Date:

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 2020**

	Note	Unrestricted funds 2020 €	Restricted funds 2020 €	Total funds 2020 €	Total funds 2019 €
INCOME FROM:					
Donations and legacies	2	51,334	238,671	290,005	248,800
Other trading activities	3	15,031	-	15,031	52,263
TOTAL INCOME		<u>66,365</u>	<u>238,671</u>	<u>305,036</u>	<u>301,063</u>
EXPENDITURE ON:					
Raising funds	4	28,463	228,294	256,757	325,268
Charitable activities - governance costs	7	1,738	10,377	12,115	16,413
TOTAL EXPENDITURE		<u>30,201</u>	<u>238,671</u>	<u>268,872</u>	<u>341,681</u>
NET INCOME / (EXPENDITURE) BEFORE OTHER RECOGNISED GAINS AND LOSSES		36,164	-	36,164	(40,618)
NET MOVEMENT IN FUNDS		36,164	-	36,164	(40,618)
RECONCILIATION OF FUNDS:					
Total funds brought forward	14	541,492	-	541,492	582,110
TOTAL FUNDS CARRIED FORWARD		<u><u>577,656</u></u>	<u><u>-</u></u>	<u><u>577,656</u></u>	<u><u>541,492</u></u>

The notes on pages 27 to 42 form part of these financial statements.


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

BALANCE SHEET
AS AT 31 DECEMBER 2020

	Note	€	2020 €	€	2019 €
FIXED ASSETS					
Tangible assets	11		2,978		441
CURRENT ASSETS					
Debtors	12	10,501		625	
Cash at bank and in hand	17	603,099		561,576	
		<u>613,600</u>		<u>562,201</u>	
CREDITORS: amounts falling due within one year	13	<u>(38,922)</u>		<u>(21,150)</u>	
NET CURRENT ASSETS			<u>574,678</u>		<u>541,051</u>
NET ASSETS			<u>577,656</u>		<u>541,492</u>
CHARITY FUNDS					
Unrestricted funds	14		<u>577,656</u>		<u>541,492</u>
TOTAL FUNDS			<u>577,656</u>		<u>541,492</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: 27 April, 2021

The notes on pages 27 to 42 form part of these financial statements.

IRISH SUDDEN INFANT DEATH ASSOCIATION T/A FIRSTLIGHT
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STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2020

	Note	2020 €	2019 €
Cash flows from operating activities			
Net cash provided by/(used in) operating activities	16	<u>45,087</u>	<u>(44,061)</u>
Cash flows from investing activities:			
Purchase of tangible fixed assets	11	<u>(3,564)</u>	<u>-</u>
Net cash used in investing activities		<u>(3,564)</u>	<u>-</u>
Change in cash and cash equivalents in the year		41,523	(44,061)
Cash and cash equivalents brought forward	17	<u>561,576</u>	<u>605,637</u>
Cash and cash equivalents carried forward	17	<u><u>603,099</u></u>	<u><u>561,576</u></u>

The notes on pages 27 to 42 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 2020

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 General Information

These financial statements comprising the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes constitute the individual financial statements of Irish Sudden Infant Death Association t/a FirstLight for the financial year ended 31 December 2020.

Irish Sudden Infant Death Association t/a FirstLight is a Company Limited by Guarantee (registered under Part 18 of the Companies Act 2014) incorporated in the Republic of Ireland. The registered office is Carmichael House, 4 North Brunswick Street, Dublin 7. The nature of the Charity's operations and its principal activities are set out in the Director's Report on pages 2 to 18.

1.2 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 2019) - (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 has applied the Charities SORP on a voluntary basis as its application is not a requirement of the current regulations for Charities registered in the Republic of Ireland, however it is considered best practice. The Directors consider the adoption of the SORP requirements as the most appropriate accounting practice and presentation to properly reflect and disclose the activities of the Charity.

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.

1.3 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.

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

1. ACCOUNTING POLICIES (continued)

1.4 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 has incurred a net surplus of €36,164 for the year ended 31 December 2020. The Charity has a relatively strong net current asset position and unrestricted reserves position of €577,656 as at 31 December 2020.

The Directors have prepared a budget for the financial year ended 31 December 2021 to assist in financial planning matters for the organisation. This budget have been updated to reflect the Directors best estimate of the impact of the COVID-19 Pandemic. This revised and stress tested budget provides for a deficit position.

Based on the above factors, the Directors are satisfied and confident that the entity has the ability to continue as a going concern and that the going concern basis of preparation of the financial statements is appropriate. The financial statements do not contain any adjustments that may be necessary should the going concern basis of preparation be inappropriate.

1.5 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.

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

1. ACCOUNTING POLICIES (continued)

1.6 Expenditure

Expenditure is recognised on an accruals basis as a liability is 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.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

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

1.7 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.

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.

1.8 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.

IRISH SUDDEN INFANT DEATH ASSOCIATION T/A FIRSTLIGHT
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

1. ACCOUNTING POLICIES (continued)

1.9 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.

1.10 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.

1.11 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.12 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.

1.13 Reserves

At 31 December 2020, the Charity held total unrestricted reserves of €577,656, of which €150,000 is held as unrestricted designated funds and €427,656 is held as unrestricted general funds. The sole movement in reserves in the year was the operating surplus of €36,164 reported in the Statement of Financial Activities.

It is the policy of Irish Sudden Infant Death Association t/a FirstLight to maintain unrestricted funds, which are free from the reserves of the Charity, at a level which equates to approximately 1 years expenditure. This provides sufficient funds to cover management, administration and support costs. The reserves held by the Charity at 31 December 2020 exceed that level.

Designated funds are funds which relate to income received without any restriction but allocated to a particular area of expenditure by the Directors. The designated funds form part of the unrestricted reserves and have been designated to meet contractual obligations in the event of wind-up, development of regional bases/hubs and investment in systems. The remaining general fund in the unrestricted reserves is available to ensure sufficient continuity of the Charity.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

1. ACCOUNTING POLICIES (continued)

1.14 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.

1.15 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.

1.16 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.

1.17 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.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

1. ACCOUNTING POLICIES (continued)

1.18 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.

Judgments 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
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

2. INCOME FROM DONATIONS AND GRANTS

	Unrestricted funds 2020 €	Restricted funds 2020 €	Total funds 2020 €	Total funds 2019 €
Donations	51,334	1,610	52,944	72,883
Grants (See Grant Analysis Below)	-	237,061	237,061	175,917
	<u>51,334</u>	<u>238,671</u>	<u>290,005</u>	<u>248,800</u>
Total donations and grants	<u>51,334</u>	<u>238,671</u>	<u>290,005</u>	<u>248,800</u>
<i>Total 2019</i>	<u>72,883</u>	<u>175,917</u>	<u>248,800</u>	

GRANT ANALYSIS

	Unrestricted funds 2020 €	Restricted funds 2020 €	Total funds 2020 €	Total funds 2019 €
TUSLA - The Child and Family Agency Grant Income	-	82,389	82,389	82,389
Hospital Saturday Fund Grant Income	-	500	500	10,000
Pobal Grant Income	-	90,000	90,000	45,000
National Lottery Grant Income	-	6,286	6,286	5,378
Dublin City Enterprise Grant Income	-	-	-	5,000
Community Foundation for Ireland Grant Income	-	5,252	5,252	-
COVID Stability Fund Grant Income	-	39,609	39,609	-
Public Participation Network Income	-	3,825	3,825	-
Cork City	-	500	500	-
Rosabel's Fund	-	6,700	6,700	10,000
Other Grants	-	2,000	2,000	17,150
	<u>-</u>	<u>237,061</u>	<u>237,061</u>	<u>174,917</u>
Total	<u>-</u>	<u>237,061</u>	<u>237,061</u>	<u>174,917</u>

3. OTHER TRADING ACTIVITIES

	Unrestricted funds 2020 €	Restricted funds 2020 €	Total funds 2020 €	Total funds 2019 €
Fundraising Income	15,031	-	15,031	52,263
	<u>15,031</u>	<u>-</u>	<u>15,031</u>	<u>52,263</u>
Net income from other trading activities	<u>15,031</u>	<u>-</u>	<u>15,031</u>	<u>52,263</u>

IRISH SUDDEN INFANT DEATH ASSOCIATION T/A FIRSTLIGHT
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

4. COSTS OF RAISING FUNDS

	Unrestricted funds 2020 €	Restricted funds 2020 €	Total funds 2020 €	Total funds 2019 €
Fundraising Costs	1,624	-	1,624	2,229
Administration Costs	3,249	26,308	29,557	29,462
Support Costs (Note 5)	13,424	75,212	88,636	158,876
Establishment Costs (Note 6)	256	3,424	3,680	4,333
Wages and Salaries	9,910	123,350	133,260	130,368
	<u>28,463</u>	<u>228,294</u>	<u>256,757</u>	<u>325,268</u>
<i>Total 2019</i>	<u>149,351</u>	<u>175,917</u>	<u>325,268</u>	

5. SUPPORT COSTS

	Unrestricted funds 2020 €	Restricted funds 2020 €	Total funds 2020 €	Total funds 2019 €
Travel in Support of Service Provision	2,116	-	2,116	10,241
Provision of Training	944	-	944	10,750
Bereavement Counselling	8,066	71,387	79,453	127,172
Information Resources and Awareness	2,298	3,825	6,123	10,713
Total	<u>13,424</u>	<u>75,212</u>	<u>88,636</u>	<u>158,876</u>

6. ESTABLISHMENT COSTS

	Unrestricted funds 2020 €	Restricted funds 2020 €	Total funds 2020 €	Total funds 2019 €
Insurance	-	3,424	3,424	3,860
General Expenses	256	-	256	473
Total	<u>256</u>	<u>3,424</u>	<u>3,680</u>	<u>4,333</u>

IRISH SUDDEN INFANT DEATH ASSOCIATION T/A FIRSTLIGHT
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

7. CHARITABLE ACTIVITIES - GOVERNANCE COSTS

	Unrestricted funds 2020 €	Restricted funds 2020 €	Total funds 2020 €	<i>Total funds 2019 €</i>
Governance Costs (see analysis below)	711	10,377	11,088	16,303
Depreciation of Tangible Fixed Assets	1,027	-	1,027	110
	<u>1,738</u>	<u>10,377</u>	<u>12,115</u>	<u>16,413</u>

ANALYSIS OF GOVERNANCE COSTS

	2020 €	2019 €
Professional Fees	6,992	12,613
Audit Fees	4,096	3,690
Total	<u>11,088</u>	<u>16,303</u>

8. NET INCOME/(EXPENDITURE)

This is stated after charging:

	2020 €	2019 €
Depreciation of tangible fixed assets: - owned by the charity	<u>1,027</u>	<u>110</u>

9. AUDITORS' REMUNERATION

	2020 €	2019 €
Fees payable to the Charity's auditor and its associates for the audit of the Charity's annual accounts	<u>3,690</u>	<u>3,690</u>

IRISH SUDDEN INFANT DEATH ASSOCIATION T/A FIRSTLIGHT
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

10. STAFF COSTS

	2020	<i>2019</i>
	€	€
Wages and Salaries	169,039	<i>183,449</i>
PRSI	18,679	<i>20,088</i>
Total	187,718	<i>203,537</i>

The above staff costs represent the total cost of wages and salaries returned to Revenue and has been allocated across the cost of raising funds (shown as wages and salaries in note 4) and support costs (included in bereavement counselling costs in note 5).

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

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

The number of higher paid employees was:

	No.	<i>No.</i>
In the band €60,001 - €70,000	1	<i>1</i>

IRISH SUDDEN INFANT DEATH ASSOCIATION T/A FIRSTLIGHT
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

11. TANGIBLE FIXED ASSETS

	Fixtures and fittings €	Office equipment €	Computer equipment €	Website €	Total €
Cost					
At 1 January 2020	788	1,361	1,500	1,300	4,949
Additions	-	-	3,564	-	3,564
At 31 December 2020	<u>788</u>	<u>1,361</u>	<u>5,064</u>	<u>1,300</u>	<u>8,513</u>
Depreciation					
At 1 January 2020	788	920	1,500	1,300	4,508
Charge for the year	-	136	891	-	1,027
At 31 December 2020	<u>788</u>	<u>1,056</u>	<u>2,391</u>	<u>1,300</u>	<u>5,535</u>
Net book value					
At 31 December 2020	<u>-</u>	<u>305</u>	<u>2,673</u>	<u>-</u>	<u>2,978</u>
<i>At 31 December 2019</i>	<u>-</u>	<u>441</u>	<u>-</u>	<u>-</u>	<u>441</u>

12. DEBTORS

	2020 €	2019 €
Prepayments	2,290	625
Income Receivable	8,211	-
	<u>10,501</u>	<u>625</u>

13. CREDITORS: Amounts falling due within one year

	2020 €	2019 €
Trade creditors	2,781	4,294
PAYE/PRSI	5,612	5,605
Deferred Income	23,923	-
Accruals	6,606	11,251
	<u>38,922</u>	<u>21,150</u>

IRISH SUDDEN INFANT DEATH ASSOCIATION T/A FIRSTLIGHT
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

14. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 January 2020 €	Income €	Expenditure €	Transfers in/out €	Balance at 31 December 2020 €
Designated funds					
Contractual Obligations in Event of Wind-Up	-	-	-	20,000	20,000
Development of Regional Bases/Hubs	-	-	-	70,000	70,000
Investment in Systems	-	-	-	60,000	60,000
	<u>-</u>	<u>-</u>	<u>-</u>	<u>150,000</u>	<u>150,000</u>
General funds					
General Funds	541,492	66,365	(30,201)	(150,000)	427,656
Total Unrestricted funds	<u>541,492</u>	<u>66,365</u>	<u>(30,201)</u>	<u>-</u>	<u>577,656</u>
Restricted funds					
Restricted Funds - all funds	-	238,671	(238,671)	-	-
Total of funds	<u>541,492</u>	<u>305,036</u>	<u>(268,872)</u>	<u>-</u>	<u>577,656</u>

STATEMENT OF FUNDS - PRIOR YEAR

	<i>Balance at 1 January 2019 €</i>	<i>Income €</i>	<i>Expenditure €</i>	<i>Balance at 31 December 2019 €</i>
General Funds	582,110	125,146	(165,764)	541,492
Restricted funds				
Restricted Funds - all funds	-	175,917	(175,917)	-
Total of funds	<u>582,110</u>	<u>301,063</u>	<u>(341,681)</u>	<u>541,492</u>

IRISH SUDDEN INFANT DEATH ASSOCIATION T/A FIRSTLIGHT
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

14. STATEMENT OF FUNDS (continued)

SUMMARY OF FUNDS - CURRENT YEAR

	Balance at 1 January 2020 €	Income €	Expenditure €	Transfers in/out €	Balance at 31 December 2020 €
Designated funds	-	-	-	150,000	150,000
General funds	541,492	66,365	(30,201)	(150,000)	427,656
	<u>541,492</u>	<u>66,365</u>	<u>(30,201)</u>	<u>-</u>	<u>577,656</u>
Restricted funds	-	238,671	(238,671)	-	-
	<u>541,492</u>	<u>305,036</u>	<u>(268,872)</u>	<u>-</u>	<u>577,656</u>

SUMMARY OF FUNDS - PRIOR YEAR

	<i>Balance at 1 January 2019 €</i>	<i>Income €</i>	<i>Expenditure €</i>	<i>Balance at 31 December 2019 €</i>
General funds	582,110	125,146	(165,764)	541,492
Restricted funds	-	175,917	(175,917)	-
	<u>582,110</u>	<u>301,063</u>	<u>(341,681)</u>	<u>541,492</u>

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

	Unrestricted funds 2020 €	Restricted funds 2020 €	Total funds 2020 €
Tangible fixed assets	2,978	-	2,978
Current assets	613,600	-	613,600
Creditors due within one year	(38,922)	-	(38,922)
	<u>577,656</u>	<u>-</u>	<u>577,656</u>

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS (continued)

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

	<i>Unrestricted funds 2019 €</i>	<i>Restricted funds 2019 €</i>	<i>Total funds 2019 €</i>
Tangible fixed assets	441	-	441
Current assets	468,673	93,528	562,201
Creditors due within one year	(21,150)	-	(21,150)
	<u>447,964</u>	<u>93,528</u>	<u>541,492</u>

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

	2020 €	2019 €
Net income/(expenditure) for the year (as per Statement of Financial Activities)	36,164	(40,618)
Adjustment for:		
Depreciation charges	1,027	110
(Increase)/decrease in debtors	(9,876)	(625)
Increase/(decrease) in creditors	17,772	(2,928)
Net cash provided by/(used in) operating activities	<u>45,087</u>	<u>(44,061)</u>

17. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2020 €	2019 €
Cash at bank and in hand	603,099	561,576
Total	<u>603,099</u>	<u>561,576</u>

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

18. OPERATING LEASE COMMITMENTS

At 31 December 2020 the total of the Charity's future minimum lease payments under non-cancellable operating leases was:

	2020	2019
	€	€
Amounts payable:		
Within 1 year	<u>11,860</u>	<u>11,860</u>

19. KEY MANAGEMENT PERSONNEL

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 Management Team which is composed of the CEO, the Director of Clinical Services and the Marketing and Administration Manager. The total remuneration paid to the Management in 2020 was €133,260 (2019: €130,368).

20. RELATED PARTY TRANSACTIONS

No related party transactions took place during the year (2019: €3,080)

21. CAPITAL COMMITMENTS

There were no capital commitments at the balance sheet date.

22. CONTINGENT LIABILITIES

There were no contingent liabilities at the balance sheet date.

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.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

24. POST BALANCE SHEET EVENTS

COVID-19 (Coronavirus)

Pre and post year end, the COVID-19 Pandemic continues to disrupt Charities worldwide. In the opinion of the Board of Directors, there are significant risks and uncertainties facing the Charity at this time due to the ongoing Pandemic.

While this is a constantly changing situation, the Board of Directors are monitoring and following the advice from the Government and the Department of Health. This includes the introduction of social distancing protocols and therefore, the Charity's offices are closed with all Employees working remotely. In addition, all counselling sessions are being completed through the use of video conferencing tools, by telephone, and when safe on a face-to-face basis.

The Board of Directors will continue to monitor the situation and take any measures necessary to ensure that any financial impact is minimised to the best extent possible. There have been no post balance sheet adjustments made to the financial statements in relation to COVID-19.

25. CONTROLLING PARTY

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

26. APPROVAL OF FINANCIAL STATEMENTS

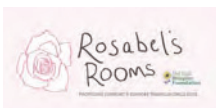
The Board of Directors approved these financial statements on 27 April, 2021.



FirstLight

Supporting Suddenly Bereaved Parents & Families

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An Roinn Forbartha
Tuaithe agus Pobail
Department of Rural and
Community Development