

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

DIRECTORS' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

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

CONTENTS

	Page
Reference and administrative details	1
Directors' report	2 - 21
Statement of Directors' responsibilities	22
Independent auditors' report	23 - 26
Statement of financial activities	27
Balance sheet	28
Statement of cash flows	29
Notes to the financial statements	30 - 48

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

REFERENCE AND ADMINISTRATIVE DETAILS

Directors	Oliver Blackwell, (Chair) Rita O' Reilly, (Treasurer) David Burke Ciara Regan Lisa O' Hara Crona Barrett
Company Registered Number	113349
Charity Registered 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 Parkview House Beech Hill Office Campus Clonskeagh Dublin 4
Bankers	AIB Capel Street Dublin 1 Permanent TSB 56-59 St. Stephen's Green Dublin 2
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 2021

The Directors present their annual report together with the audited financial statements for the year ended 31 December 2021. The Annual report serves the purposes of both a Directors' report and a Directors' report under company law. 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) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019)

OBJECTIVES AND ACTIVITIES

a. About FirstLight

The Irish Sudden Infant Death Association (ISIDA) was set up in 1976 and incorporated as a company limited by guarantee in 1985. The company is a registered charity and a national organisation serving suddenly bereaved families 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 45 years following its establishment, FirstLight is the only organisation 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.

b. 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 timely access to crisis intervention and professional/clinical therapeutic services.

c. FirstLight's Mission

FirstLight's mission is to support delivery of appropriate professional/clinical therapeutic services to suddenly bereaved parents and family members in Ireland.

d. FirstLight's 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!

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

DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

OBJECTIVES AND ACTIVITIES (continued)

e. Professional Support Services

FirstLight is a trauma informed organisation, offering a 24 hour Helpline service, Crisis Intervention, Psychotherapy and Debriefing services.

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 (1800 391 391) for frontline professionals following the death of a child in their care and for families and members of the public who are affected by the death of a child.

Crisis Intervention

Upon receiving the notification of the death of a child 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 and from other bereavement support charities that do not provide psychotherapy services.

Home Visits

FirstLight offers to visit newly bereaved 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. During the Covid 19 Pandemic, due to social distancing restrictions, it was not possible in many instances to undertake home visits. Instead, extended telephone support was provided to bereaved families.

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 talk about their experience of their child's death. Couple therapy offers couples a contained and 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 one is feeling and what one is 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

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

DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

OBJECTIVES AND ACTIVITIES (continued)

adolescents.

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 the experiences of other bereaved families. Children can attend a children's group. The day provides a range of support groups such as Mothers' group, Fathers' group and other family members' groups. All facilitators are experienced psychotherapists.

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. FirstLight's 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 conjunction 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 guidance 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

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

DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

OBJECTIVES AND ACTIVITIES (continued)

of psychological trauma. This service is provided by FirstLight's psychotherapists who are de briefers, trained in Critical Incident Stress Management.

f. 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 organisation'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 utilized in 2021 and substantial reserves remain available to the organization. Of particular assistance was the Covid 19 Stability Funding awarded by the Department of Rural and Community Development administered by Pobal and the additional funding received from Tusla in December, 2021.

Progress has been made in the diversification of funding sources. However, the impact of the Covid 19 pandemic on fund raising initiatives impeded further progress through the reporting period.

In general, however, the term of funding sourced is short and FirstLight does not have access to a working capital facility. 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.

The 2019 – 2022 iteration of the SSNO Scheme ends in June, 2022. There is no guarantee that FirstLight will be a beneficiary under the 2022 – 2025 Scheme iteration.

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 and again in 2021, economic or social 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 2021 and anticipates doing so in 2022. 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.

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

DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

ACHIEVEMENTS AND PERFORMANCE

a. Financial Review

The financial results for the year ended 31 December 2021 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 2.

During the year ended 31 December 2021, FirstLight returned a surplus of €67,176 (2020: €36,164).

Income for the financial year was €371,958 (2020: €305,036) which is derived from a number of funding streams but predominantly broken down into grants, fundraising activities and donations to provide the services and supports across the country to bereaved families and frontline professionals. During 2021, the Charity was awarded funding of €501 for expenditure which will be incurred in 2022. This income is included in deferred income on the Balance Sheet.

Expenditure levels for the financial year were €304,782 (2020: €268,872). Expenditure includes all direct expenditure associated with provision of FirstLight's services and the necessary support costs, including salaries.

207 families were supported by FirstLight in 2021. This compares with 147 families supported in 2020, and 45 families in 2015. While FirstLight received the highest number of referrals and requests for support in its 45 year history during 2021, the continuing curtailment of face to face services in 2021, in particular home visits, a relatively costly service, contributed to the comparatively modest expenditure on services. Moreover, the staffing model utilised by FirstLight, a small core team supported by some 50 outsourced therapists has enabled the organisation to respond in a flexible and efficient manner to the challenges presented by COVID-19.

The Board of Directors is 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 and 2021 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.

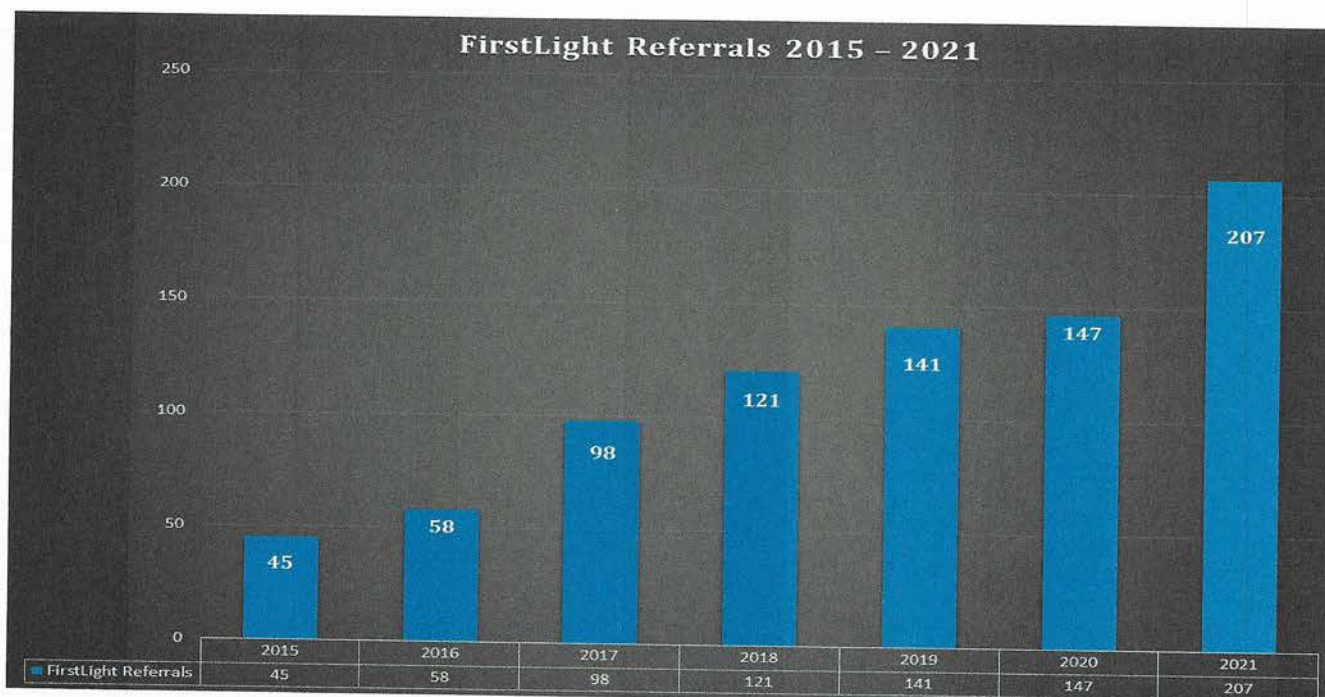
Bereaved Families Acutely Impacted by Isolation

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 and 2021 were years when parents, grand parents, siblings, and other family members needed FirstLight's professional support services more than ever. 207 families/persons across Ireland who were referred or self referred to FirstLight received support services in 2021. This compares with 141 families in 2019, 147 in 2020 and 45 families in 2015. See graph overleaf showing referrals from 2015 to 2021.

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

DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

ACHIEVEMENTS AND PERFORMANCE (continued)



FirstLight's bereavement support services continued to be available free of charge to suddenly bereaved families throughout the country, throughout 2021. During the periods of lockdown, the Home Visit service was replaced by extended telephone support. Face to face counselling continued when it was possible to undertake it safely, and tele and video counselling was offered when it was not. Towards the end of 2021, some 75% of therapy sessions were provided face to face.

Psychoeducation of parents with surviving children was introduced in 2020 and continued to be available in 2021. Play therapy was resumed in 2021. The private, monitored Facebook groups established in 2020 continued to be available, 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. Similar groups were set up and supported for families undertaking remembrance events. In addition, FirstLight's Covid 19 up scaled communications and engagement plan was further developed and implemented in 2021: FirstLight's families and the counsellors and therapists on FirstLight's Register were primary target groups; a secondary group comprised other stakeholders interested in the work of FirstLight. The aim of FirstLight's communications and engagement initiatives was to reduce isolation and provide support, guidance and advice.

Further information on the adaptations and innovations introduced in 2021 are detailed below.

Demands for FirstLight's Services in 2021 at its Highest Levels in the History of the Organisation

FirstLight supported 207 families and persons making contact in 2021 (147 in 2020 and 45 in 2015). The families supported in 2021 included 129 families (84 in 2020) making contact for the first time in 2021; 33 families supported in previous years (27 in 2020) and needing continuing support in 2021; and 45 family members (36 in 2020) feeling isolated during Covid 19 and requiring crisis intervention.

In 2021, the increase in contacts from individuals who had experienced bereavement in previous years and who were feeling isolated on anniversaries, birthdays and other important occasions, evident in 2020, continued and increased relative to 2020. They sought support, advice and a chance to tell their story by telephone. Some, for example, were crisis calls which are likely to be future referrals to FirstLight, some sought specific support (e.g.

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

DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

ACHIEVEMENTS AND PERFORMANCE (continued)

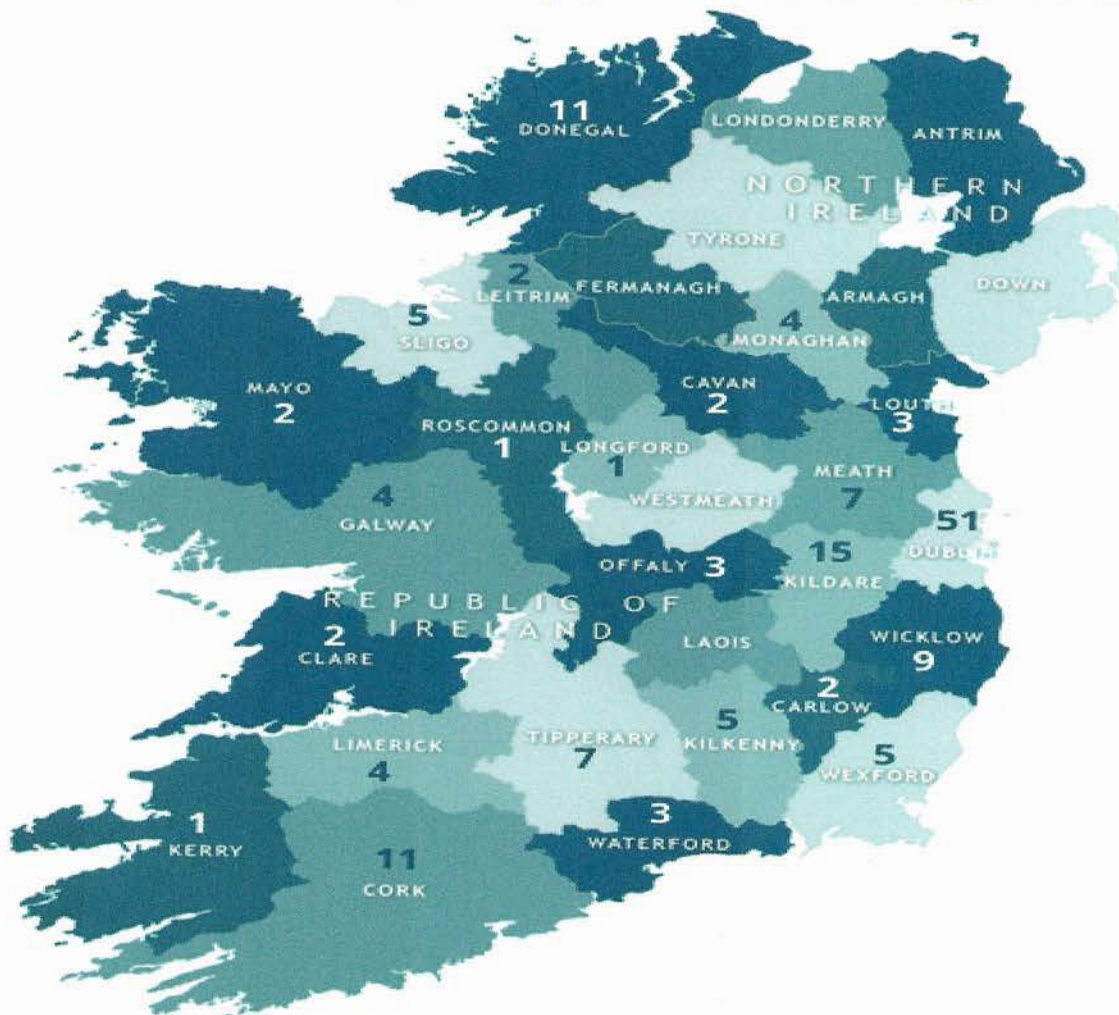
parenting support), others sought a listening ear.

56 cases from 2021 are being carried forward for support in 2022. This compares with a case carry forward figure of 30 for 2020.

Map 1 illustrates the county of residence of families supported in 2021. Families in 24 of the 26 counties were supported. The largest number of families were resident in counties Dublin (51 families), Kildare (15 families), Cork (11 families) and Donegal (11 families).

MAP 1

Families FirstLight Supported in 2021 by Counties



207 Families Supported by FirstLight in 2021

- Carlow 2
- Cavan 2
- Clare 2
- Cork 11
- Donegal 11
- Dublin 51
- Galway 4
- Kerry 1
- Kildare 15
- Kilkenny 5
- Leitrim 2
- Limerick 4
- Longford 1
- Louth 3
- Mayo 2
- Meath 7
- Monaghan 4
- Offaly 3
- Roscommon 1
- Sligo 5
- Tipperary 7
- United Kingdom 2
- Waterford 3
- Wexford 5
- Wicklow 9
- Via Helpline 45



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

DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

ACHIEVEMENTS AND PERFORMANCE (continued)

Hospital Staff Make Most Referrals to FirstLight

The majority (71%) of referrals were made from hospital and health support services settings, with the greatest number of referrals coming from The Coombe (38) and Crumlin Hospital (16). (See Table 1 and Map 2). Bereavement midwives were the main frontline referrers. In 28% of cases, the contact was made from the home of a bereaved parent or their relative.

"I have been working in the area of bereavement within the Maternity Setting for almost 10 years. I have been engaging with FirstLight to assist supporting bereaved families as they continue on in their grief journey, for many of those years, without it, we would be completely overwhelmed.

The service they offer to bereaved parents and their families is essential and the feedback received from these families is very positive, and many would say they could not get through it without these ongoing supports.

The support I have received on a professional level, is also something I am very grateful for. The staff I have encountered.....are without a doubt, meant to be doing what they are doing."

Fiona, Bereavement Midwife

Table 1 below outlines where referrals came from during 2021:

TABLE 1

Where 2021 Referrals Came From			
Family/Relative/Friend's Home	36	Cork University Hospital	1
Rotunda Hospital	2	National Maternity/Holles Street Hospital	6
Crumlin Hospital	16	Public Health Clinic/Primary Care Centres	4
Temple Street Hospital	5	Daughters of Charity	1
Galway University Hospital	1	HSE Disability Service Drogheda	1
Letterkenny University Hospital	1	Care Centre, Co. Clare	1
Coombe Hospital	38	Family Support Centres	3
Sligo General Hospital	1	Tusla Services	3
Tipperary General	1	Rainbows	1
Great Ormond Street Hospital	1	Gardaí	1
Tallaght Hospital	1	GP Surgery	1
Our Lady of Lourdes Hospital Drogheda	1	Anam Cara	1
Mayo University Hospital	1		

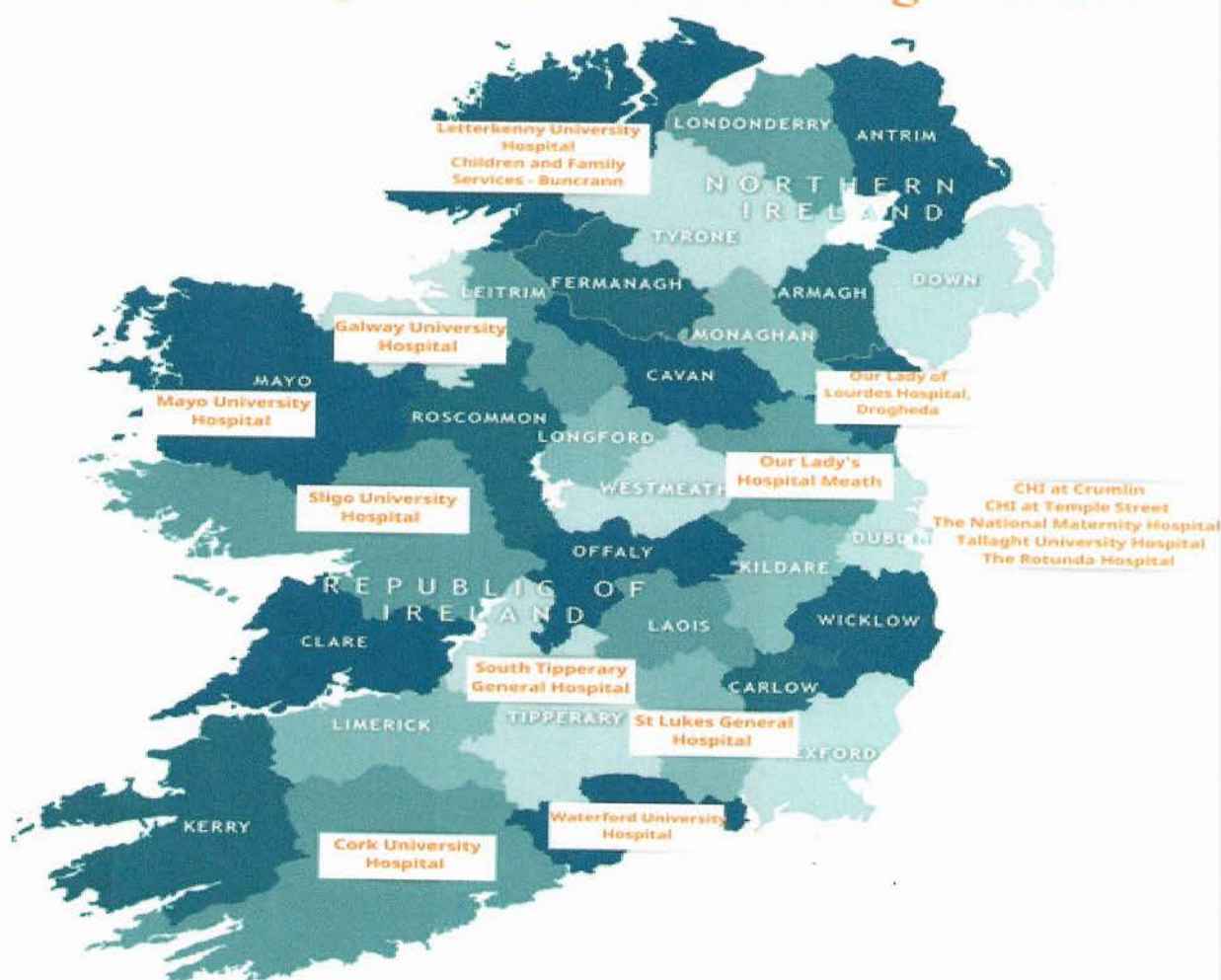
IRISH SUDDEN INFANT DEATH ASSOCIATION T/A FIRSTLIGHT
(A company limited by guarantee)

DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

ACHIEVEMENTS AND PERFORMANCE (continued)

MAP 2

Hospital Referrals to FirstLight in 2021



Hospital Referrals to FirstLight in 2021

- 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
- The Rotunda Hospital
- Our Lady's of Lourdes Drogheda
- Cork University Hospital
- The Meath Foundation Tallaght
- Galway University Hospital
- Letterkenny University Hospital
- South Tipperary General Hospital
- Waterford University Hospital
- Tallaght University Hospital
- CRY Ireland
- Great Ormond Street
- Daughters of Charity
- HSE Killorglin Health Centre - Kerry



Table 2 below outlines the main causes of death (as reported to FirstLight) of the children whose families were referred to FirstLight in 2021. The main cause of death was stillbirth: there were 30 cases amongst the new referrals. This compared with 14 cases in 2020. The cause of death was unknown in relation to 18 cases (12 in 2020). 14 referrals related to fatal fetal abnormality (7 in 2020); 14 to SIDS (11 in 2020); 13 to prematurity (1 in 2020); while the cause was varied in relation to the other 40 cases.

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

DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

ACHIEVEMENTS AND PERFORMANCE (continued)

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.

TABLE 2

Main Causes of Death of Cases Referred in 2021 (129) as Notified to FirstLight			
Sudden Infant Death Syndrome (SIDS)	14	Organ Failure	1
Kidney Failure	1	Pre-Eclampsia	2
Brain Tumour/Abdomen Tumour	2	Ectopic Pregnancy	1
Stillborn	30	Sepsis	2
Fatal Farm/Motor/Accident	3	Multi-organ Failure	1
Fatal Heart Attack	2	Seizure	1
Heart Complications	6	Necrotizing Enterocolitis (NEC)	1
Chronic Lung Disease	1	Unknown	18
Fatal Fetal Abnormality	6	Diaphragmatic Hernia	1
Prematurity	13	Triploidy	1
Pneumonia	1	SAD	1
Trisomy 18, 13, 21	6	Goldenhar Syndrome	1
Meningitis	1	Virus	1
Intracranial Haemorrhage	1	Diabetic Coma	2
Megaloccephaly and Capillary Malformation	1	Twisted Gut	1
Placenta Abruption	1	Stroke	1
Autoimmune Condition	1	Fatal dog attack	1
Life Limiting Condition	1	Holoprosencephaly	1

FirstLight 24/7 Low Cost Helpline - 1850 391 391; 1800 391 391 from 1 January 2022

FirstLight staff had telephone contact with frontline staff and/or family members in relation to the 207 families and persons supported in 2021 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. In April, 2021, packs containing FirstLight's updated services brochure, poster and Referral Form were sent to 110 frontline professionals across all 86 of Ireland's hospitals, all 19 Tusla regional offices and FirstLight's counsellors. The services brochure was updated again in the Autumn of 2021 to reflect the upcoming change to FirstLight's 24/7 Helpline number (from 1850 391 391 to 1800 391 391), as Eir were not continuing to support 1850 numbers beyond the end of 2021. The packs including the new Helpline number were distributed in November, 2021 to the aforementioned personnel.

Following contact with the bereaved family Home Visits were offered when telephone support was not sufficient. All families were given the option of a home visit or the provision of the same crisis intervention over the phone. In the event that the Clinical Services Director/Clinical Support therapist determined that it would be more beneficial to the family to meet in person, this option was suggested as preferable during telephone contact. 37 in person home visits and 81 virtual visits were undertaken in 2021.

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. 114 adults engaged in one to one therapy in 2021. While all had not concluded their programme of therapy, 969 therapy sessions were provided to them by FirstLight over the course of 2021. At end December, 2021 FirstLight had committed to provide a total of 1,172 sessions to these clients, an average of 10.3 sessions per client.

12 couples engaged in couple therapy in 2021. Of the 124 sessions committed to these clients, as of 31

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

DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

ACHIEVEMENTS AND PERFORMANCE (continued)

December, 2021, 102 had been provided.

Psycho education was provided to parents with surviving siblings. In addition, 2 teens engaged in one to one therapy in 2021 and 5 children in Play Therapy. On average, 9.4 sessions were provided per client.

1,137 therapy sessions were provided in 2021 to 145 clients.

89 cases were closed over the course of 2021. 56 cases, mainly those referred to FirstLight in the last quarter of 2021, were carried forward for additional support into 2022.

The cases carried forward from 2020 (30 cases) into 2021 related, in the main, to referrals in the final quarter of 2020. In addition, two 2018 cases and one 2019 case received support, i.e. a total of 33 cases from previous years. 17 of these cases from previous years received more than a cycle (8 sessions) of therapy. Due to their complexity, they required longer term work and support. Nine complex cases were funded via Rosabel's Room to Talk Fund. Other complex cases requiring longer term support were seen by the Clinical Services Director (12 over 2021).

FirstLight is very grateful for the support of Rosabel's Fund, and the Irish Hospice Foundation who administer the Fund.

Therapy was available on a face to face basis when possible and if preferred by the client in 2021. Tele and online therapy was available when restrictions prevented face to face interaction or when preferred by the client.

Helpline support was provided to 45 persons. Most of these calls were for a lengthy period and were taken by FirstLight's psychotherapists.


"In May 2020 our little toddler passed away suddenly...We were completely heartbroken and lost. We were also worried about our three-year-old and we didn't know how to help him, or pull ourselves through the nightmare. Georgia made contact with us almost immediately...FirstLight guided us through this awful time. In the following months, when COVID restrictions eased, Georgia made a much appreciated home visit... She arranged counselling and play therapy for our family, which was funded by FirstLight. We are truly grateful to Georgia and the FirstLight team for helping us through the most difficult time of our lives."

"I have been attending FirstLight for over a year now since November 2020...I am dealing with the deaths of my 7 month old baby boy and wife...both under tragic circumstances. My counselling sessions every Wednesday have been hugely beneficial for me. I had been offered parents supports groups but these were in no way appropriate to my losses. I am able to have a 1 on 1 support session from my counsellor. Over this time, I have become more comfortable in talking about what happened to me, been given tips on how to deal with things and I am in a stronger place but will need a lot of continued visits to FirstLight"

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

DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

ACHIEVEMENTS AND PERFORMANCE (continued)



"2020 for me was a year from hell... I had no reason left to live. My first day in FirstLight.. I even thought about turning around and not going at all but my god was I wrong! We done weekly sessions and there was weeks I would be counting down the days until the next one. Georgia was really able to understand me and go at my pace.... She also really helped me threw my recent pregnancy and I wouldn't have been able to do that without her help. Georgia told me one day eventually I wouldn't need therapy.. but now 16 months later I have gone back into the work force and have a healthy baby boy all thanks to FirstLight & especially Georgia!"

Register of Qualified, Accredited Psychotherapists

A Register of 48 psychotherapists and counsellors resident in 20 counties was managed by FirstLight in 2021 (see Map 3). The psychotherapists and counsellors on FirstLight's Register are qualified, professionally accredited, insured and Garda vetted, 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). A refresher CISM Workshop was offered in October to the 10 counsellors/therapists who completed CISM courses in 2019/2020. CPD points were awarded to the 7 attendees along with current literature and course content and resources. Formal feedback from participants was overwhelmingly positive.

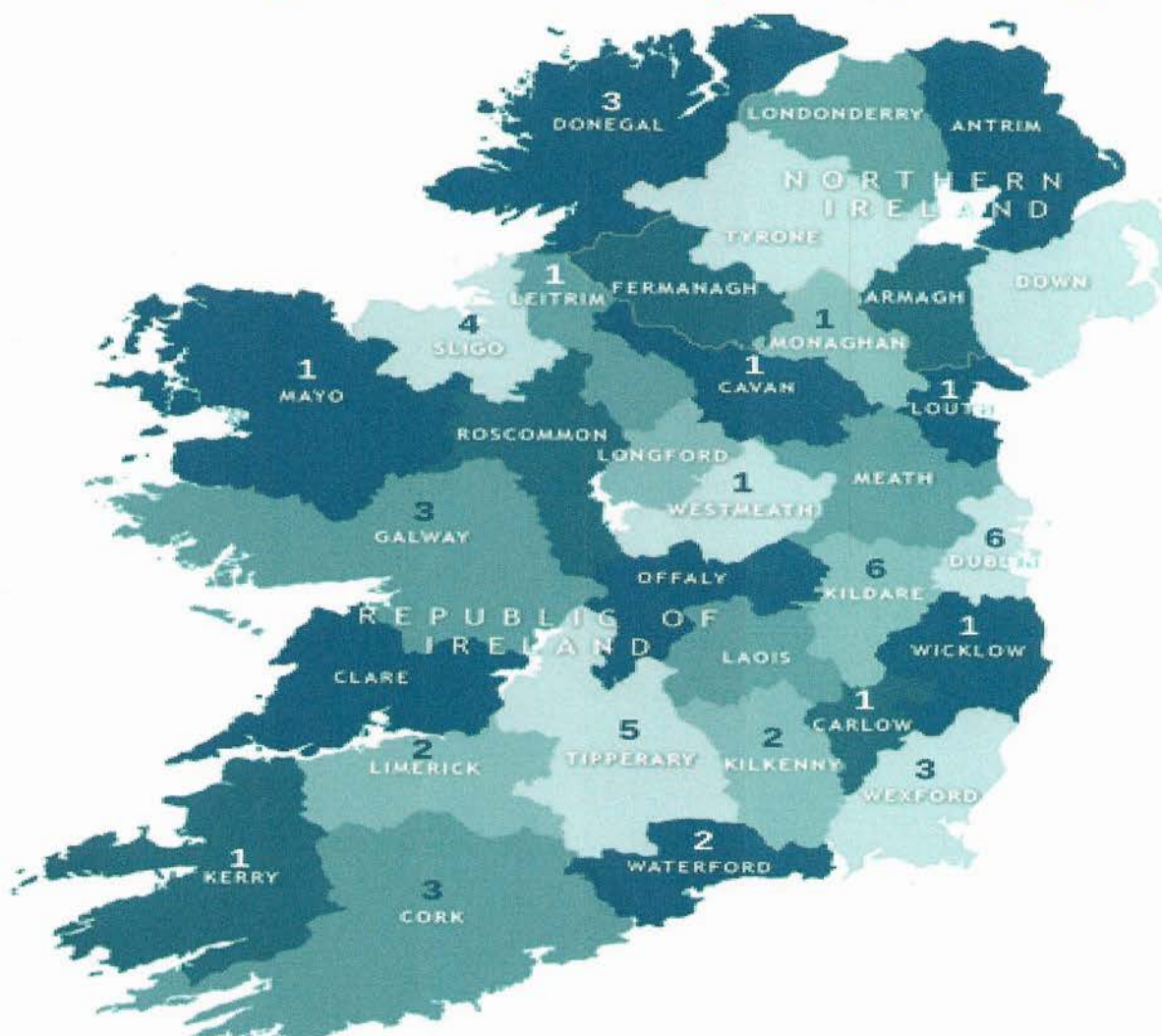
Face to face counselling which was mostly replaced by tele/video counselling during the Lockdown periods, remained available as a therapy channel. In the final quarter of 2021, some 75% of therapy sessions took place face to face.

DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

ACHIEVEMENTS AND PERFORMANCE (continued)

MAP 3

FirstLight Counsellor Register by County 2021



FirstLight Counsellor Register by County 2021

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



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 and additional groups for remembrance events. There were 256 members across all groups at 31 December, 2021.

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

DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

ACHIEVEMENTS AND PERFORMANCE (continued)

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. The Mothers Group was particularly active; there were 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 was chosen to mark FirstLight's 2021 Mile in Memory Remembrance event. Of necessity, it was a virtual event, and 14 virtual walks were hosted in Dublin (7), Meath (2), Kerry (1), Cork (1), Limerick (1), Monaghan (1) and Banbridge (N.I.) (1). The remembrance event was promoted in FirstLight's May, 2021 Newsletter, in the Irish Times on 8th June, 2021 and on social media. Attention was drawn to the bereaved Dad, often the disenfranchised griever, in these communications. The walks were supported in practical ways by FirstLight, e.g. through the distribution of t shirts, candles and FirstLight pins in advance of the walks; design and distribution of posters to assist families with the promotion of the walks within their community; and provision of assistance with the setting up of Facebook fundraising pages. On completion of the walks FirstLight shared photos from the families of their walks on social media and in FirstLight's July, 2021 Newsletter.

Craft Support Group

In 2020, FirstLight encouraged families around Ireland to contribute patches to a third FirstLight Remembrance Patch Quilt. 28 patches were received and incorporated in 2021 into a Remembrance Quilt. A photoshoot with Sabina Higgins, FirstLight's patron present, took place in Árus an Uachtaráin on 24 November, 2021. Mounted photos, one including FirstLight's patron and another of individual family patches were sent to the families. The Quilt hangs in the Carmichael Centre and the contributing families have the opportunity to come and see it privately.

Training Support in 2021

As of 31 December, 2021, 7 of FirstLight's 10 therapists had completed refresher 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 Debriefing Service

FirstLight's developed further its capacity in 2021 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 an incident that requires an autonomous outsourced intervention.

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

FirstLight's expanded communications and engagement plan, initiated following the onset of COVID 19, was further developed in 2021. 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 Newsletters were distributed in printed and in soft forms in 2021.

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.

FirstLight gained 454 new followers on Facebook in 2021, and organically reached 265,280 Facebook users, an average of 22,106 per month. The FirstLight Facebook page had 6755 followers at 31 December, 2021. The page received a 5 star review rating and the Facebook blue tick (verified badge) in 2021 indicating that Facebook has confirmed the page as the authentic FirstLight page.

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

DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

ACHIEVEMENTS AND PERFORMANCE (continued)

FirstLight's *stakeholder network* in 2021 exceeded 2,210 persons across MailChimp and Mail Distribution. The organisation distributed 149 communications to its MailChimp network, an average of 12 messages per month, with a successful open rate of 42%.

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 2021 with a view to further strengthening and streamlining services to families who suddenly lose a child, e.g. with other bereavement charities, 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's National Adult Bereavement Care Pyramid Working Group. The Pyramid was launched in June, 2021. The organisation was also a member of the Oversight Group for the National Standards for Bereavement Care Following Pregnancy Loss and Perinatal Death and of the Dublin North Bereavement Support Network and actively supported the groups' work.

FirstLight's Clinical Services Director gave 3 talks to Public Health Nurses in 2021. FirstLight supported the Parents Experience of Pregnancy with Fatal Fetal Anomaly research and HIQA's national survey to support improvement in bereavement care in maternity hospitals across Ireland.

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 2021. FirstLight also strengthened its relationships with the HSE Community Health Organisations (CHOs) across the country and funding support for counselling services was received from 5 CHOs.

In February, 2021 FirstLight updated its services information brochure and distributed 1,760 copies, 113 posters, and 273 referral forms to 110 frontline professionals across all 86 of Ireland's hospitals, all 19 Tusla regional offices and FirstLight's counsellors.

As mentioned, Eir ceased support of its 1850 numbers from end 2021. As a result, a further edition of the brochure, poster, referral form and a new covering letter – referring to the new FirstLight Helpline number (1800 391 391) – were printed and circulated to the above mentioned personnel. FirstLight's website, partner organisation websites, and FirstLight's stationary were amended to reflect the new Helpline number.

b. 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 2021 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 frontline professionals, first responders, school teachers and students and sports and community group based members. This latter group of people can also be profoundly affected by the sudden death of a child.

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

DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

ACHIEVEMENTS AND PERFORMANCE (continued)

Over 2,100 children and other family members were supported by FirstLight in 2021.

c. FirstLight's Funding Challenge

There was a 40 per cent increase in demand for FirstLight's services in 2021 relative to 2020. The surge in referrals was most evident in the final quarter of 2021. As a result, 56 cases from 2021 require further support in 2022.

The COVID 19 Stability Fund cushioned the impact of the collapse in fundraising from the public during the pandemic. The Department of Rural and Community Development and Pobal are to be thanked for their efficient, responsive and supportive stance for the charity and not for profit sector during the Pandemic.

FirstLight did not proceed with the appointment of an additional fulltime psychotherapist in 2020/2021 due to funding concerns and the absence of support from the HSE on foot of a funding request for the post. The organisation was very pleased to receive a communication in late 2021 about the awarding of €50,000 to the organisation by the Minister for Health. It was also pleased to be advised by Tusla in late 2021 about the availability of an additional €25,000 Covid-19 grant.

FirstLight returned a surplus of €67,176 at end 2021 and will proceed in 2022 to recruit an additional fulltime psychotherapist to support FirstLight's Clinical Services Director manage the organisation's substantially increased caseload.

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 same concern attaches to all other State Agency grants to FirstLight. The Pobal managed SSNO 2019 – 2022 Scheme operated by the Department of Community and Rural affairs is uniquely multiannual in duration. However, the current iteration comes to an end on 30 June, 2022 and there is no guarantee that FirstLight will be a recipient of a grant under the new SSNO 2022 - 2025 iteration.

Through the HSE/National Lottery scheme, FirstLight was awarded €13,040 in 2021. A total of €4,125 of grants was awarded by 8 Public Participation Networks (PPNs) in 2021 and €296 was awarded by Cork County Council. The PPN grants funded the expanded Newsletters' initiative and the Cork County Council grant supported counselling to families in the Cork area. A €1,000 grant was received from Dublin Bus and grants of €4,600 and €1,500 respectively were awarded by Rosabel's Room to Talk Fund and Cork Street Fund to support counselling costs.

A €3,500 grant was awarded from the RTÉ Does Comic Relief Fund administered by CFI to support design, printing and distribution of updated information resources to frontline personnel. The Fr. Jim Fitz Tractor Run organised over the October, 2021 holiday weekend by the O'Malley and Dunbar families, supported by a small Committee, raised €33,000 for FirstLight and Jack and Jill charities from the businesses and community of Ferns, Co. Wicklow.

The Hospital Saturday Fund continued to support the activities of FirstLight and the organisation is most grateful for the Trust's support.

FirstLight is most appreciative of the extraordinary generosity of communities like that in Ferns, and of the grants received to support the organisation's staffing and operations from both corporates, trusts and State agencies.

In 2021, due, in particular, to the COVID 19 Stability Fund (€35,238) and additional €25,000 Tusla grant, 68 % 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 organisation's 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 2021

ACHIEVEMENTS AND PERFORMANCE (continued)

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 2021, in difficult circumstances.

d. Going Concern

After making appropriate enquiries, the Board of Directors have a reasonable expectation that the Charity has adequate resources to continue its 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.

e. 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 that level in light of the:

- Absence of a working capital line and high dependence on public donations/once off non State grants – which are unpredictable in availability, size and timing;
- Non continuation of Covid Stability grants; non-renewal of other State grants;
- Anticipated demand for FirstLight's services - required more than ever as Public Health services are inadequate and the impacts of the pandemic continue for bereaved families, and the increased awareness of FirstLight's services;
- FirstLight's duty of care to very vulnerable persons and the need to be resourced to continue to provide support once cycles of therapy commence;
- The need for capacity to fund unexpected events requiring extra services;
- The need for investment in the development of regional hubs/facilities to support anticipated demand for services nationwide, and in capacity development, e.g. in research and enhanced systems to support/improve service provision;
- Designation of funds to meet FirstLight's contractual/related obligations should FirstLight be wound up;
- For reasons of proper financial management, reserves should not be employed to cover core posts costs.

General Funds: Reserve 1 Year's Gross Expenditure	€432,000
Designated Funds	
Contingency in Event of Wind-Up	€35,000
Development of Regional Hubs	€70,000
Investment in Systems and Research	€70,000
Total Reserves Provision	€607,000

As at 31 December 2021, the Charity held total unrestricted reserves of €644,832 of which €175,000 is held in unrestricted designated funds and €469,832 is held as unrestricted general funds. The movement in reserves

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

DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

ACHIEVEMENTS AND PERFORMANCE (continued)

during the year was the operating surplus of €67,176 as reported in the Statement of Financial Activities and a transfer to designated reserves of €25,000 in line with the Charity's Reserves Policy.

As noted above, it is the policy of 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 provide sufficient funds to cover management, administration and support costs. The reserves held by the Charity at 31 December 2021 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/facilities and investment in systems and research.

The remaining general fund in the unrestricted reserves is available to ensure sufficient continuity of the Charity.

STRATEGIC PLAN

a. Strategic Goals 2022-2025

The Board reviewed the implementation of FirstLight's 2019 – 2021 Strategic Plan and noted with satisfaction that significant progress had been made in achieving the objectives and targets set out in FirstLight's Plan.

With the assistance of a team from Deloitte, FirstLight's Council considered the strategic goals for the organisation for the 2022 – 2025 time period and decided on a strategy to achieve these goals. The five goals identified are set out below:

1.	To meet the needs of all families who are suddenly bereaved of a baby, infant or child who require professional/clinical therapeutic services in Ireland.
2.	Services meet best practice standards.
3.	First encounters with suddenly bereaved families are treated appropriately and with compassion.
4.	Assure the financial viability of the organisation so that it can meet timely the demand for its services.
5.	Effective and efficient utilisation of resources support services provision.

STRUCTURE, GOVERNANCE AND MANAGEMENT

a. Constitution

The Charity is registered as a company limited by guarantee (CLG), not having a 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 employed three fulltime staff in 2021: a CEO, a Clinical Services Director and a Marketing and Administration Manager and one part-time psychotherapist. These posts did not attract any benefits, such as pension and employer health contribution. During the year, one staff member's salary fell into the €70,000 - €80,000 salary band.

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

DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT (continued)

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, and include bereaved parents and siblings. 4 of the directors who served in 2021 are female; 2 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, Chairperson
Ciara Regan, Secretary
Rita O' Reilly, Treasurer
David Burke
Lisa O' Hara
Crona Barrett

d. Committees

FirstLight's 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 2021 was as follows:

Director	Council Meetings Attendance
Oliver Blackwell	8/8
Ciara Regan	7/8
Rita O' Reilly	7/8
David Burke	5/8
Lisa O' Hara	7/8
Crona Barrett	8/8

Member	Finance Committee Meetings Attendance
Ciara Regan	5/5
Rita O' Reilly	5/5

Member	Fundraising Committee Meetings Attendance
Charles O' Brien	3/4
Fionnuala Sheehan	4/4
Andrew Mernagh	4/4
Gerard Heneghan	4/4

e. Related Party Transactions

There were no related party transactions in 2021.

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

DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

TAXATION

The Charity is exempt from corporation tax 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 were no significant events which affected the Charity since 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 Charity's auditors 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 Charity's auditors are aware of that information.


AUDITORS

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: 24 May, 2022

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

STATEMENT OF DIRECTORS' RESPONSIBILITIES
FOR THE YEAR ENDED 31 DECEMBER 2021

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 Practices) 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 Charity 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



Ciara Regan
Secretary, Board of Directors

Date: 24 May, 2022

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 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes, 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 assets, liabilities and financial position of the Charity as at 31 December 2021 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. In connection with our audit of the financial statements, 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

In auditing the financial statements, we have concluded that the Directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

In connection with our audit of the financial statements, our responsibilities and the responsibilities of the Directors with respect to going concern are described in the relevant sections of this report.

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 (CONTINUED)

OTHER INFORMATION

The other information comprises the information included in the Annual Report other than the financial statements and our Auditors' Report thereon. The Directors are responsible for the other information contained within the Annual Report. In connection with our audit of the financial statements, 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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.

OPINION ON OTHER MATTERS PRESCRIBED BY THE 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 purpose 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 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.

Section 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; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Director's remunerations specified by law are 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.

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 (CONTINUED)

RESPONSIBILITIES OF DIRECTORS

As explained more fully in the Directors' responsibilities statement, the Directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as 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 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 Auditor's Report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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 and 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. In connection with our audit of the financial statements, 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 (CONTINUED)

THE PURPOSE OF OUR AUDIT 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. In connection with our audit of the financial statements, our audit work has been undertaken so that we might state to the Charity's members those matters we are required to state to them in an Auditors' 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 and its 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

Parkview House

Beech Hill Office Campus

Clonskeagh

Dublin 4

Date: 16th June 2022

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 2021**

	Note	Restricted funds 2021 €	Unrestricted funds 2021 €	Total funds 2021 €	Total funds 2020 €
INCOME FROM:					
Donations and legacies		268,382	95,596	363,978	290,005
Other trading activities	4	-	7,980	7,980	15,031
TOTAL INCOME		268,382	103,576	371,958	305,036
EXPENDITURE ON:					
Raising funds	5	258,591	33,685	292,276	256,757
Governance costs	9	9,791	2,715	12,506	12,115
TOTAL EXPENDITURE	5	268,382	36,400	304,782	268,872
NET MOVEMENT IN FUNDS		-	67,176	67,176	36,164
RECONCILIATION OF FUNDS:					
Total funds brought forward		-	577,656	577,656	541,492
Net movement in funds		-	67,176	67,176	36,164
TOTAL FUNDS CARRIED FORWARD		-	644,832	644,832	577,656

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 30 to 48 form part of these financial statements.

IRISH SUDDEN INFANT DEATH ASSOCIATION T/A FIRSTLIGHT
(A company limited by guarantee)
REGISTERED NUMBER: 113349

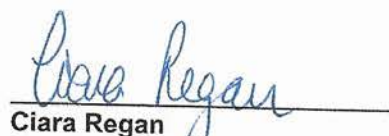
BALANCE SHEET
AS AT 31 DECEMBER 2021

	Note	2021 €	2020 €
FIXED ASSETS			
Tangible assets	13	1,576	2,978
Investments	14	420,000	-
		421,576	2,978
CURRENT ASSETS			
Debtors	15	9,768	10,501
Cash at bank and in hand	21	226,872	603,099
		236,640	613,600
CREDITORS: amounts falling due within one year	16	(13,384)	(38,922)
NET CURRENT ASSETS		223,256	574,678
TOTAL ASSETS LESS CURRENT LIABILITIES		644,832	577,656
TOTAL NET ASSETS		644,832	577,656
CHARITY FUNDS			
Restricted funds	17	-	-
Unrestricted funds	17	644,832	577,656
TOTAL FUNDS		644,832	577,656

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: 24 May, 2022

The notes on pages 30 to 48 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 2021

	Note	2021 €	2020 €
CASH FLOWS FROM OPERATING ACTIVITIES			
Net cash provided in operating activities	20	43,773	45,087
CASHFLOWS FROM INVESTING ACTIVITIES			
Purchase of tangible fixed assets		-	(3,564)
Purchase of investments	14	(420,000)	-
NET CASH USED IN INVESTING ACTIVITIES			
		(420,000)	(3,564)
Cash flows from financing activities			
Net cash provided by financing activities			
		-	-
CHANGE IN CASH AND CASH EQUIVALENTS IN THE YEAR			
Cash and cash equivalents at the beginning of the year		603,099	561,576
CASH AND CASH EQUIVALENTS CARRIED FORWARD			
	21	226,872	603,099

The notes on pages 30 to 48 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 2021

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 financial statements of Irish Sudden Infant Death Association t/a Firstlight for the financial year ended 31 December 2021.

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 Directors' Report.

2. ACCOUNTING POLICIES

2.1 Basis of Preparation of Financial Statements

The financial statements have been prepared on the going concern basis and in accordance with the 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 (FRS102)), 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.

2.2 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.

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

2. ACCOUNTING POLICIES (continued)

2.3 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 has recorded a net surplus of €67,176 for the year ended 31 December 2021. The Charity has a relatively strong net current asset position and unrestricted reserves position of €644,832 as at 31 December 2021.

The Directors have prepared budgets and forecasts for the financial year ended 31 December 2022 to assist in financial planning matters for the organisation.

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.

2.4 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.

2.5 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.

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

2. ACCOUNTING POLICIES (continued)

2.5 Expenditure (continued)

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.

Expenditure on charitable activities 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.

2.6 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.

2.7 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 institution with whom the funds are deposited.

2.8 Tangible Fixed Assets and Depreciation

Cost

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at historical cost or deemed cost less accumulated depreciation (and any accumulated impairment losses, if applicable). All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost. Capitalisation of interest ceases when the asset is brought into use.

Depreciation

Depreciation is charged 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.

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

2. ACCOUNTING POLICIES (continued)

2.9 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance Sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/ (Losses) on investments' in the Statement of Financial Activities.

2.10 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.

2.11 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.

2.12 Liabilities and Provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

2. ACCOUNTING POLICIES (continued)

2.13 Reserves

At 31 December 2021, the Charity held total unrestricted reserves of €644,832, of which €175,000 is held as unrestricted designated funds and €469,832 is held as unrestricted general funds. The movement in reserves during the year was the operating surplus of €67,176 as reported in the Statement of Financial Activities and a transfer to designated reserves of €25,000 in line with the Charity's Reserves Policy.

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 counselling, management, administration and support costs. The reserves held by the Charity at 31 December 2021 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/facilities and investment in research and systems. The remaining general fund in the unrestricted reserves is available to ensure sufficient continuity of the Charity.

2.14 Financial Instruments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the balance sheet date, unless the value cannot be measured reliably, in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the statement of financial activities.

The Charity's remaining financial assets and liabilities are 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.

2.15 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
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

2. ACCOUNTING POLICIES (continued)

2.16 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

Designated funds comprise unrestricted funds that have been set aside 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.

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.

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

2.17 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 2021

2. ACCOUNTING POLICIES (continued)

2.18 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.

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.

3. INCOME FROM DONATIONS AND LEGACIES

	Restricted funds 2021 €	Unrestricted funds 2021 €	Total funds 2021 €	<i>Total funds 2020 €</i>
Donations	4,090	95,596	99,686	52,944
Grants (See Grant Analysis Below)	264,292	-	264,292	237,061
Total 2021	268,382	95,596	363,978	<i>290,005</i>
<i>Total 2020</i>	<i>238,671</i>	<i>51,334</i>	<i>290,005</i>	

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

Grant Analysis

	Restricted funds 2021 €	Total funds 2021 €	<i>Total funds 2020 €</i>
TUSLA - The Child and Family Agency Grant Income	107,389	107,389	82,389
Hospital Saturday Fund Grant Income	5,104	5,104	500
Pobal Grant Income	90,000	90,000	90,000
National Lottery Grant Income	13,040	13,040	6,286
Community Foundation for Ireland Grant Income	3,500	3,500	5,252
COVID Stability Fund Grant Income	35,238	35,238	39,609
Public Participation Network Income	4,125	4,125	3,825
Cork County Council Grant Income	296	296	500
Rosabel's Fund Income	4,600	4,600	6,700
Other Grant Income	1,000	1,000	2,000
Total 2021	264,292	264,292	237,061
<i>Total 2020</i>	<i>237,061</i>	<i>237,061</i>	

4. OTHER TRADING ACTIVITIES

Income from fundraising events

	Unrestricted funds 2021 €	Total funds 2021 €	<i>Total funds 2020 €</i>
Fundraising Income	7,980	7,980	15,031
<i>Total 2020</i>	<i>15,031</i>	<i>15,031</i>	

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

5. COST OF RAISING FUNDS

	Restricted funds 2021 €	Unrestricted funds 2021 €	Total funds 2021 €	Total funds 2020 €
Fundraising Costs	4,347	-	4,347	1,624
Administration Costs (Note 6)	25,197	5,564	30,761	29,557
Support Costs (Note 7)	107,518	7,735	115,253	88,636
Establishment Costs (Note 8)	4,588	(97)	4,491	3,680
Wages & Salaries	116,941	20,483	137,424	133,260
Total 2021	258,591	33,685	292,276	256,757
<i>Total 2020</i>	<i>228,294</i>	<i>28,463</i>	<i>256,757</i>	

6. ADMINISTRATION COSTS

	Restricted funds 2021 €	Unrestricted funds 2021 €	Total funds 2021 €	Total funds 2020 €
Printing & Stationery	4,547	-	4,547	2,347
Telephone	3,154	-	3,154	3,473
Postage	-	3,763	3,763	3,206
Rent	11,860	-	11,860	10,378
Computer & Website Maintenance	4,912	-	4,912	11,038
Subscriptions	724	-	724	692
Sundry Administration	-	1,801	1,801	(1,577)
Total 2021	25,197	5,564	30,761	29,557
<i>Total 2020</i>	<i>26,308</i>	<i>3,249</i>	<i>29,557</i>	

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

7. SUPPORT COSTS

	Restricted funds 2021 €	Unrestricted funds 2021 €	Total funds 2021 €	<i>Total funds 2020 €</i>
Travel in Support of Service Provision	-	1,472	1,472	2,116
Provision of Training	-	60	60	944
Bereavement Counselling	101,393	5,295	106,688	79,453
Information Resources and Awareness	6,125	908	7,033	6,123
Total 2021	107,518	7,735	115,253	88,636
<i>Total 2020</i>	<i>75,212</i>	<i>13,424</i>	<i>88,636</i>	

8. ESTABLISHMENT COSTS

	Restricted funds 2021 €	Unrestricted funds 2021 €	Total funds 2021 €	<i>Total funds 2020 €</i>
Insurance	4,588	-	4,588	3,424
General Expenses	-	(97)	(97)	256
Total 2021	4,588	(97)	4,491	3,680
<i>Total 2020</i>	<i>3,424</i>	<i>256</i>	<i>3,680</i>	

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

9. CHARITABLE ACTIVITIES - GOVERNANCE COSTS

	Restricted funds 2021 €	Unrestricted funds 2021 €	Total funds 2021 €	<i>Total funds 2020 €</i>
Governance Costs (see analysis below)	9,792	1,312	11,104	11,088
Depreciation of Tangible Fixed Assets	-	1,402	1,402	1,027
	<u>9,792</u>	<u>2,714</u>	<u>12,506</u>	<u>12,115</u>
<i>Total 2020</i>	<u>10,377</u>	<u>1,738</u>	<u>12,115</u>	

Analysis of Governance Costs

	2021 €	<i>2020 €</i>
Professional Fees	7,414	6,992
Audit Fees	3,690	4,096
	<u>11,104</u>	<u>11,088</u>

10. AUDITORS' REMUNERATION

	2021 €	<i>2020 €</i>
Fees payable to the Charity's auditor and its associates for the audit of the Charity's annual accounts	3,690	3,690
	<u>3,690</u>	<u>3,690</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 2021

11. STAFF COSTS

	2021 €	2020 €
Wages and Salaries	186,953	169,039
PRSI	20,527	18,679
	<u>207,480</u>	<u>187,718</u>

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 5) and support costs (included in bereavement counselling costs in Note 7).

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

	2021 No.	2020 No.
Administration	2	2
Bereavement Counselling	2	1
	<u>4</u>	<u>3</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded €60,000 was:

	2021 No.	2020 No.
In the band €60,001 - €70,000	-	1
In the band €70,001 - €80,000	1	-

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

12. DIRECTORS' REMUNERATION AND EXPENSES

During the year, no Director received any remuneration or other benefits (2020 - €NIL).

13. TANGIBLE FIXED ASSETS

	Fixtures and fittings €	Office equipment €	Computer equipment €	Website €	Total €
Cost or valuation					
At 1 January 2021	788	1,361	5,064	1,300	8,513
At 31 December 2021	788	1,361	5,064	1,300	8,513
Depreciation					
At 1 January 2021	788	1,056	2,391	1,300	5,535
Charge for the year	-	136	1,266	-	1,402
At 31 December 2021	788	1,192	3,657	1,300	6,937
Net book value					
At 31 December 2021	-	169	1,407	-	1,576
At 31 December 2020	-	305	2,673	-	2,978

14. FIXED ASSET INVESTMENTS

	State Bonds €
Cost or valuation	
Additions	420,000
At 31 December 2021	420,000
Net book value	
At 31 December 2021	420,000

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

14. FIXED ASSET INVESTMENTS (continued)

15. DEBTORS

	2021 €	2020 €
Income Receivable	7,110	8,211
Prepayments	2,658	2,290
	<u>9,768</u>	<u>10,501</u>

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 €	2020 €
Trade creditors	408	2,781
PAYE/PRSI	7,505	5,612
Deferred income	501	23,923
Accruals	4,970	6,606
	<u>13,384</u>	<u>38,922</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 2021

17. STATEMENT OF FUNDS

Statement of Funds - Current Year

	Balance at 1 January 2021 €	Income €	Expenditure €	Transfers in/(out) €	Balance at 31 December 2021 €
Designated funds					
Contractual Obligations in Event of Wind-Up	20,000	-	-	15,000	35,000
Development of Regional Bases/Facilities	70,000	-	-	-	70,000
Investment in Research/Systems	60,000	-	-	10,000	70,000
	<u>150,000</u>	<u>-</u>	<u>-</u>	<u>25,000</u>	<u>175,000</u>
General funds					
General funds	427,656	103,576	(36,400)	(25,000)	469,832
Total Unrestricted funds	<u>577,656</u>	<u>103,576</u>	<u>(36,400)</u>	<u>-</u>	<u>644,832</u>
Restricted funds					
Restricted funds	-	268,382	(268,382)	-	-
Total of funds	<u><u>577,656</u></u>	<u><u>371,958</u></u>	<u><u>(304,782)</u></u>	<u><u>-</u></u>	<u><u>644,832</u></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 2021**

17. Statement of funds (continued)

Statement of Funds - Prior Year

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

18. SUMMARY OF FUNDS

Summary of Funds - Current Year

	Balance at 1 January 2021 €	Income €	Expenditure €	Transfers in/out €	Balance at 31 December 2021 €
Designated funds	150,000	-	-	25,000	175,000
General funds	427,656	103,576	(36,400)	(25,000)	469,832
Restricted funds	-	268,382	(268,382)	-	-
	577,656	371,958	(304,782)	-	644,832

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

18. Summary of funds (continued)

Summary of Funds - Prior Year

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

19. ANALYSIS OF NET ASSETS BETWEEN FUNDS

Analysis of Net Assets between Funds - Current Year

	Unrestricted funds 2021	Total funds 2021
	€	€
Tangible fixed assets	1,576	1,576
Fixed asset investments	420,000	420,000
Current assets	236,640	236,640
Creditors due within one year	(13,384)	(13,384)
Total	<u>644,832</u>	<u>644,832</u>

Analysis of Net Assets between Funds - Prior Year

	<i>Unrestricted funds 2020</i>	<i>Total funds 2020</i>
	€	€
Tangible fixed assets	2,978	2,978
Current assets	613,600	613,600
Creditors due within one year	(38,922)	(38,922)
Total	<u>577,656</u>	<u>577,656</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 2021

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

	2021 €	2020 €
Net income for the year (as per Statement of Financial Activities)	67,176	36,164
Adjustments for:		
Depreciation charges	1,402	1,027
Decrease/(increase) in debtors	733	(9,876)
(Decrease)/increase in creditors	(25,538)	17,772
Net cash provided by operating activities	43,773	45,087

21. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2021 €	2020 €
Cash in hand	226,872	603,099
Total cash and cash equivalents	226,872	603,099

22. ANALYSIS OF CHANGES IN NET DEBT

	At 1 January 2021 €	Cash flows €	At 31 December 2021 €
Cash at bank and in hand	603,099	(376,227)	226,872
	603,099	(376,227)	226,872

23. 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 comprised of the CEO, the Director of Clinical Services and the Marketing and Administration Manager. The total remuneration paid to the Management in 2021 was €196,073 (2020 as restated: €187,718)

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

24. Operating lease commitments

At 31 December 2021 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2021 €	2020 €
Within 1 Year	<u>11,860</u>	<u>11,860</u>

25. RELATED PARTY TRANSACTIONS

No related party transactions took place during the year (2020: €NIL).

26. CAPITAL COMMITMENTS

There were no capital commitments at the balance sheet date.

27. CONTINGENT LIABILITIES

There were no contingent liabilities at the balance sheet date.

28. 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.

29. POST BALANCE SHEET EVENTS

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

30. CONTROLLING PARTY

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

31. APPROVAL OF FINANCIAL STATEMENTS

The Board of Directors approved these financial statements on 24 May, 2022.