

Registered number: 113349
CHY number: CHY 7716
CRA number: 20017651

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

DIRECTORS' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

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

Directors	Oliver Blackwell, (Chair) Rita O' Reilly, (Treasurer) David Burke (resigned 1 February 2023) Ciara Regan, (Secretary) Lisa O' Hara Crona Barrett Rachel McCarthy (appointed 16 September 2022) Steven Kerr (appointed 30 November 2022) Mark Fagan (appointed 9 January 2023) Brian Rowntree (appointed 1 March 2023)
Company Registered Number	113349
CRA Number	20017651
CHY Number	CHY 7716
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 Termini 3 Arkle Road Sandyford Dunlin 18
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
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DIRECTORS' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022

The Directors present their annual report together with the audited financial statements for the year ended 31 December 2022. 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 (SIDA) 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 46 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!

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DIRECTORS' REPORT (CONTINUED)
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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, or if more practical or preferred by the family, extended telephone support is provided to bereaved families. The FirstLight psychotherapist helps the family members understand the feelings they are experiencing and informs them of the various support services that are available to them.

Counselling

FirstLight offers one to one and 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 adolescents.

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DIRECTORS' REPORT (CONTINUED)
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OBJECTIVES AND ACTIVITIES (continued)

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 following referral to FirstLight 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.

Remembrance Events and opportunities

The opportunity to remember and celebrate the lives of loved ones that have passed away is promoted by FirstLight through its annual Mile in Memory walks and through craft activity such as the creation of Memory patch quilts.

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. Video counselling 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.

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 an online referral facility, up to date information on the organisation's services and history, and provides links to useful information and guidance.

De-Briefing

A post incident stress debriefing service is available to hospitals, crèches, scout clubs, community groups and

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DIRECTORS' REPORT (CONTINUED)
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OBJECTIVES AND ACTIVITIES (continued)

sports clubs whose staff or members have experienced trauma associated with bereavement. Its purpose is to enable individuals to return to their daily routines without the likelihood of psychological trauma. This service is provided by FirstLight's psychotherapists who are debriefers, 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 utilised in 2022 and substantial reserves remain available to the organisation. Progress was made in the diversification of funding sources. The following income sources are of particular note: the grant awarded under the Scheme to Support National Organisations (SSNO Scheme, 2022 - 2025), the only multiannual State grant available to the organisation; the once off HSE grant, the first such grant awarded by the HSE to FirstLight; the funding received from Tusla in November, 2022, additional to the important annual Tusla grant; the HSE National Lottery and Public Partnership Network grants; the Hospital Saturday Fund, which has played a key role in the development of FirstLight's services; and the fundraisers that yielded relatively substantial income for FirstLight in 2022, including the Lord Mayor's Charity Ball and the Tractor Runs within the communities of Ferns and Rathnure. While on a different scale, the fundraisers by many individual 'FirstLight families' also generated very welcome funds for the organisation.

In general, however, the term of the 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 SSNO Scheme mentioned above, all other funding from State sources, including Tusla funding, is available for a one-year period only. Confirmation of availability of such State funding is not always available prior to the start of a year.

Substantial additional funding has to be raised on an ongoing basis (from the public, corporates and trusts) to meet expenditure on services and to maintain a satisfactory level of reserves. As was seen during the Covid-19 pandemic, 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. The increasing demand from bereaved families for FirstLight's support services evident in recent years and rising even more rapidly in the post pandemic period, draws these risks into sharp focus. 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 2022 and anticipates doing so in 2023. There is uncertainty as to the organisation's ability to maintain this level of reserves in future years in light of the increasing demand for its services on the one hand and, on the other hand, the uncertainty and adequacy of its sources of funding.

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DIRECTORS' REPORT (CONTINUED)
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ACHIEVEMENTS AND PERFORMANCE

a. Financial Review

The financial results for the year ended 31 December 2022 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 2022, FirstLight returned a surplus of €36,164 (2021: €67,176).

Income for the financial year was €443,487 (2021: €371,958) which is derived from a number of funding streams but predominantly broken down into grants, fundraising activities and donations to provide services and supports across the country to bereaved families and frontline professionals. During 2022, the Charity was awarded funding of €3,000 for expenditure which will be incurred in 2023. This income is included in deferred income on the Balance Sheet.

Expenditure levels for the financial year were €407,323 (2021: €304,782). Expenditure includes all direct expenditure associated with provision of FirstLight's services and the necessary support costs, including salaries.

231 families and a further 142 individuals were supported by FirstLight in 2022. This compares with 162 families and a further 45 individuals in 2021, and 45 families in 2015. FirstLight received the highest number of referrals and requests for support in its 46-year history during 2022.

FirstLight's staffing model which utilises a small core team supported by 71 outsourced therapists has enabled the organisation to respond in a flexible and efficient manner to the challenges presented during the Covid 19 pandemic and the subsequent swelling of demand in the post pandemic period.

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

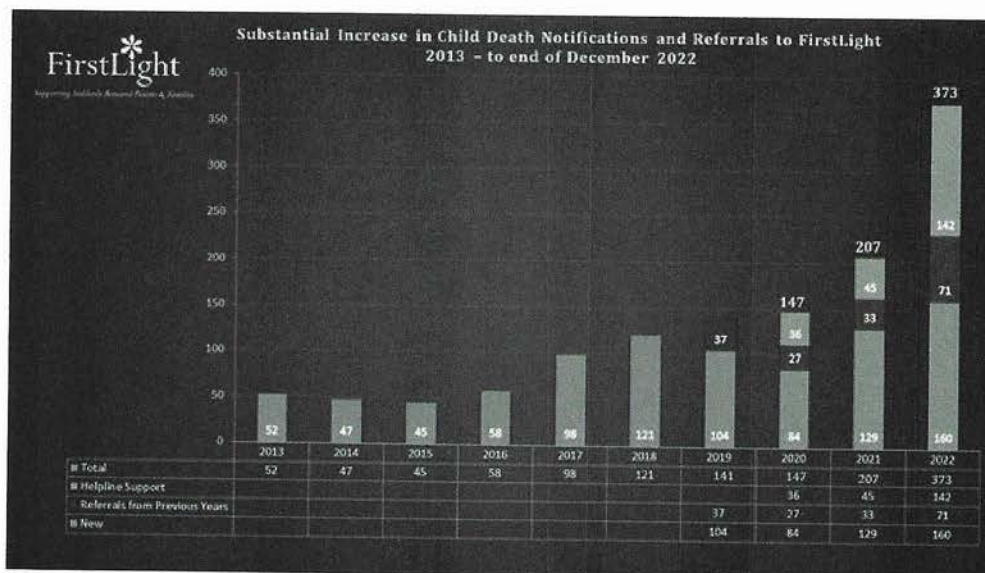
Demand for FirstLight's Services in 2022 at its Highest Levels in the History of the Organisation

FirstLight experienced a significant increase in demand for its services during 2020 and 2021. However, as the graph below illustrates, demand surged in 2022 in each of the three demand areas: new referrals from recently bereaved families; families bereaved some time ago and requesting support in 2022; and calls for support on a once off basis via FirstLight's Helpline.

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ACHIEVEMENTS AND PERFORMANCE (continued)



Expansion of FirstLight's capacity in 2022 to meet continuing high level of demand for its bereavement support services

Improved and expanded counselling facilities in the Carmichael Centre

With the support of Irish Farm Machinery Limited FirstLight's office space in the Carmichael Centre was converted into 2 counselling rooms, a welcoming reception area and discrete office space.

Recruitment of Clinical Services Manager and Administration Executive

The core team of CEO, Clinical Services Director and General Manager was expanded to include a Clinical Support Manager and Administration Executive.

Expansion of FirstLight's Register of Outsourced Therapists

An additional 22 therapists were recruited into FirstLight's Register of outsourced therapists, bringing the total at year end to 71. While gaps remain, therapists are located in the majority of counties across the country. (See Map 1). Teletherapy and online therapy options were available in the course of 2022, in addition to face-to-face therapy.

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 certified training in Critical Incident Stress Management (CISM).

"Thank you from the bottom of my heart for the beautiful clients you have sent my way this year; as always; it is my privilege and honour to work with FirstLight Clients. Wishing you a Happy, Peaceful, Healthy and relaxing Christmas to you, Georgia, Elaine and all the staff of FirstLight; you are all doing such an amazing job. Look forward to working with you all in 2023."

Counsellor on FirstLight's Register

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ACHIEVEMENTS AND PERFORMANCE (continued)

Map 1

FirstLight
Nationwide Map
of Counsellors



Total no. counsellors: 71

Dublin 14	Laois 1	Wexford 6	Waterford 4	Sligo 3	Cavan 1
Meath 2	Kilkenny 1	Clare 2	Cork 4	Mayo 3	Monaghan 1
Westmeath 3	Carlow 1	Limerick 1	Kerry 1	Galway 1	Roscommon 1
Kildare 11	Wicklow 1	Tipperary 4	Leitrim 2	Donegal 4	

A guide was developed to assist the Clinical team when placing clients with therapists. The county-by-county guide shows where counsellors provide therapy within their county, the therapy platforms available, the types of therapy they do not provide and current contact details.

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DIRECTORS' REPORT (CONTINUED)
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ACHIEVEMENTS AND PERFORMANCE (continued)

Induction and Self Care Workshop for FirstLight's Therapists

A Workshop hosted by FirstLight's Clinical Services Director and Clinical Services Manager and offering CPD points took place on 21 November 2022. It was available to all therapists on FirstLight's Register. Its purpose was to provide insight into the work of FirstLight, share good practice and support self-care. Online access was provided to those unable to attend. The response to the Workshop was very positive.

Upgrading and replacement of Staff IT Devices

With the support of the Hospital Saturday Fund, high spec laptops with added security features and appropriate software were provided to all staff to support hybrid and on-the-go working.

Identification and Commissioning of CRM Software to support client and therapist activity management

Mindaclient.ie was selected to support FirstLight's CRM activity and service analysis and commissioning of the system commenced in late 2022.

FirstLight's bereavement support services continued to be available free of charge to suddenly bereaved families throughout the country, throughout 2022. The county of residence of the families supported in 2022 (new referrals (160 families) and referrals from previous years (71 families) is shown on Map 2. The families are resident in 24 of the 26 counties, the exceptions are Counties Cavan and Longford. 87 (38%) of the 231 families are resident in County Dublin; 21 (9%) in County Kildare; 14 (6%) in County Waterford; 12 (5%) in County Cork; and 11(4.8%) in County Wicklow.

Home visits or their virtual equivalent were provided to 158 newly referred families in 2022. 238 persons received counselling. This was undertaken via a variety of platforms: via face-face, telephone and online. Crisis intervention was provided to all referring families and psychoeducation was provided to the parents of surviving children. Play therapy, resumed in 2021, continued to be available through 2022.

"I've been getting counselling from FirstLight & I am forever thankful for the amazing help & support my counsellor Renata has given me. It's been truly uplifting and I feel I have a much more positive attitude about life. I am forever thankful and would love to give back."

Bereaved Mum

There was no waiting list as of end December 2022. A number of families (72) who had been referred/self-referred in 2022, mostly in the final quarter of the year, will continue to receive support from FirstLight in 2023.

FirstLight's Helpline

Calls through FirstLight's Helpline increased substantially following the COVID-19 lockdown in 2021 and rose to 142 in 2022. Callers included distressed parents, friends or relatives of the deceased child affected by the death or seeking advice on ways to support the bereaved parents. Calls were also received from social workers, teachers and family support workers seeking advice on how to support the family member they were working with.

CISM Debriefing Service

FirstLight has developed capacity and expertise to provide a CISM Debriefing service in the aftermath of a critical incident involving the sudden death of a child or children, within a hospital, school, crèche, club, or for any

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DIRECTORS' REPORT (CONTINUED)
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ACHIEVEMENTS AND PERFORMANCE (continued)

blue light organisation involved in an incident that requires an autonomous outsourced intervention.

FirstLight facilitated 5 debriefs following bereavement related traumatic events in 3 locations in 2022.

Map 2

FirstLight
Nationwide Map
of Counsellors



Total no. counsellors: 71

Dublin 14	Laois 1	Wexford 6	Waterford 4	Sligo 3	Cavan 1
Meath 2	Kilkenny 1	Clare 2	Cork 4	Mayo 3	Monaghan 1
Westmeath 3	Carlow 1	Limerick 1	Kerry 1	Galway 1	Roscommon 1
Kildare 11	Wicklow 1	Tipperary 4	Leitrim 2	Donegal 4	

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DIRECTORS' REPORT (CONTINUED)
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ACHIEVEMENTS AND PERFORMANCE (continued)

Private, Monitored Facebook Groups

The private, monitored Facebook groups established in 2020 following the onset of Covid-19 continued to be available in 2022, 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. There were 276 members across all groups as of end December 2022.

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.

"Hey everyone can anyone give me some sort of idea about the report and how it's read out my daughters will be back next week after waiting 6 months, we thought she passed from SIDS but now we know there was other findings i.e. her heart etc., I'm absolutely terrified of this as I've been waiting so long I know it'll bring me back to day 1 but I need to be prepared for it, any insight or details would be much appreciated."

Bereaved Mum on Mums' Facebook Group.

Hospital Staff Make Most Referrals to FirstLight

94 cases (59%) of new referrals were made from within hospitals and Primary Care Centres; 54 or 34% from the home of a bereaved parent or their relative; with the remaining 12 cases (7%) from a variety of mainly community support settings.

The Coombe made 54 (38 in 2021) of the 160 referrals: Waterford Hospital 10 (0 in 2021) and Crumlin Hospital, 8 (16 in 2021).

Table 1 below outlines where referrals came from in the course of 2022:

Family/relative/friend's home	54	Cork University Hospital	2
Tusla	1	National Maternity/Holles Street Hospital	4
Crumlin Hospital	8	Public Health Clinic/Primary Care Centres	3
Temple Street Hospital	3	Our Lady of Lourdes Hospital, Drogheda	2
Youth Diversion Programme – The Way	1	Cavan Maternity Hospital	2
Zevo Health, Dublin	1	Limerick Maternity Hospital	1
Coombe Hospital	54	Family Support Centres	2
Cross Care	1	Sligo University Hospital	1
Cavan Hospital	1	Garda Liaison Office	2
Waterford University Hospital	11	Anew Support Services	1
Rotunda Hospital	1	Horse Racing Ireland	1
Doras Bul	1	Tallaght Hospital	1
Politician's Clinic	1		

Table 2 overleaf outlines the main causes of death (as reported to FirstLight) of the babies and children whose families were referred/self-referred to FirstLight in 2022.

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DIRECTORS' REPORT (CONTINUED)
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ACHIEVEMENTS AND PERFORMANCE (continued)

"I have been the Bereavement Support Midwife at University Hospital Waterford since 2018. I am in a very privileged position to support parents after the loss of their baby. I have been Liaising with FirstLight over the last number of years; their service has been invaluable to parents and families, helping and supporting them on the grieving journey. Feedback from parents has been extremely positive; they are thankful for the ongoing professional support. FirstLight gives them a private and safe haven to explore their feelings and remember their babies."

Firstlight Testimonial (Jill Whelan UHW).

The main cause of death was stillbirth (23%, 37 cases). This was also the main cause of death recorded in 2021 (30 cases). In 2020, 14 cases of stillbirth were recorded.

Prematurity/Miscarriage was the cause of death in 20% of cases (32 cases). There were 13 such cases in 2021 and 1 in 2020.

Sudden Infant Death Syndrome (SIDS) was the cause of death identified in the case of 12.5% of referrals (20 cases). 14 SIDS cases were referred in 2021 and 11 in 2020.

8% of cases (13 cases) were due to fatal fetal abnormality (14 cases in 2021).

11 cases, accounting for 7% of referrals, were due to fatal motor, farm, sporting or home accidents and drownings.

The cause of death was unknown in relation to 11 cases (7%), and in 7 cases (the cause of death was due to heart complications). The cause of death varied in relation to the other 18% of cases.

Cause of Death	Number of Cases	Other Cause of Death	Number of Cases
Sudden Infant Death Syndrome (SIDS)	20	Nephrotic Syndrome	1
Prematurity/Miscarriage	32	Stint broke in brain	1
Unknown	11	Chromosomal Disorder	2
Stillborn	37	Osteogenesis	1
Fatal Motor Accident	6	Trisomy 13	3
Fatal Heart Attack	2	Trisomy 21	3
Heart Complications	7	Death during surgery	1
Cancer	3	Pearching Syndrome	1
Fatal Fetal Abnormality	4	Hepatitis	1
Meningitis	3	Medication Reaction	1
Haemorrhage	1	Drowning	3
Virus	2	Congenital Diaphragmatic Hernia	1
Sporting/Home Accident	2	William Syndrome	1
Brain Tumour	2	Filicide	1
Birth Trauma	1	Placenta Abruption	1
Congenital Cystic Adenomatoid Malformations	1	Edwards Syndrome (Trisomy 18)	2
Sepsis	2		

The requirement for a postmortem 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 postmortem is completed. The period of time taken to complete the postmortem varies across the country – it can take several months, and communication with the family as to its progress is non-existent in some cases.

40% of the new referrals (64 cases) to FirstLight in 2022 were self-referrals/referral by family member. This

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ACHIEVEMENTS AND PERFORMANCE (continued)

compares with 49 such referrals in 2021.

Nursing/hospital-based staff were the most frequent referrers. 54% of cases were referred by these professionals. 6% of cases (10 cases) were referred by social/care/community-based professional workers.

Table 3: Who made the referral in period 1/1/2022 to 31/12/2022

Self-referral (63); Family member/friend(1)	64	Public Health Nurse	3
Garda Liaison Officer	2	Medical Social Worker	11
Psychotherapist	1	Bereavement Midwife	52
Social Worker	3	Family Support Worker	2
Clinical Nurse Manager	3	Tusla Social Worker	1
Bereavement Nurse Specialist	4	Cardiac Specialist Nurse	1
Youth Justice Worker	1	CMS Bereavement and Loss	7
GP	1	Anew Counsellor	1
Community Development Worker	1	E&E Nurse Liaison	1
Political Representative	1		

Communications and Stakeholder Engagement

The upscaled communications and engagement plan initiated by FirstLight during Covid-19 was further developed and implemented in 2022: 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 provide support, guidance and advice, maintain connection and reduce isolation.

FirstLight was active across Facebook, Instagram, Twitter and LinkedIn. The FirstLight Facebook page had 6,962 followers on December 31st, 2022. Posts on Facebook and Instagram organically reached 112,214 persons across both platforms in 2022, an average of 9,351 per month.

Five Newsletters were issued in 2022. They were distributed via Mailchimp, and to FirstLight families not online via surface mail. At end December, 2022 FirstLight's stakeholder network totalled 3,165 persons across MailChimp and surface mail distribution channels.

In 2022 FirstLight distributed 74 communications to its MailChimp network, an average of 6 messages per month, with a successful open rate of 49%.

FirstLight promoted events organised by other bereavement charities and supported campaigns, such as the HSE and Irish Hospice Foundation Campaign *There Is No Time Limit To Grief* via its social media and print communication channels. It supported the launch of the *National Maternity Bereavement Experience Survey*. Some bereaved parents triggered by the Survey contacted FirstLight for support.

In support of Bereaved Children's Awareness Week, November 2022, FirstLight published a special edition newsletter.

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DIRECTORS' REPORT (CONTINUED)
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ACHIEVEMENTS AND PERFORMANCE (continued)

promotion of the walks within their community; and provision of assistance with the setting up of Facebook fundraising pages.

Engagement with First Responder Personnel and with Not for Profit Organisations

FirstLight engaged with service providers in a number of organisations in the course of 2022 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's Clinical Services Director gave talks to public health nurses and to personnel working in bereavement on the topic of Traumatic Loss and Self-Care. FirstLight was 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 these groups' work.

Two events actively promoted by FirstLight merit mention. The first, international *Baby Loss Awareness Week* which culminated with the Global Wave of Light at 7.00pm on October 15th, was engaged with by a growing number of organisations across all sectors. FirstLight has been an official partner of this event for a number of years. During the Week, FirstLight reached an estimated 21,500 people across its social media platforms. There was a high level of engagement of FirstLight families and friends across Ireland who shared pictures of candles lighting at 7.00 pm on October 15th.

The second event was *Bereaved Children's Awareness Week*, November 14 – 18. FirstLight distributed a special edition newsletter (with grant support from Tusla) in advance of the Week that included a full listing of all online events for the Week, and articles on *Understanding Children's Grief* and *Supporting Children and Teens when a Family Member Dies*. A very well received article by FirstLight's Clinical Services Manager on *Support and Advice for Parents around Children and Bereavement* was also circulated separately via Mailchimp.

Collaboration with Public Participation Networks and with Community Health Organisations

FirstLight collaborated with the Public Participation Networks across the country. A key objective was to ensure that the public was aware of FirstLight's support services. FirstLight also strengthened its relationships with the HSE Community Health Organisations (CHOs) across the country and funding support for counselling services was received from 7 CHOs.

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. Articles by professionals providing guidance to key groups impacted by child loss, such as bereaved grandparents, parents, parents with surviving siblings and bereaved Dads were included in FirstLight's 2022 newsletters and Mailchimp communications.

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.

Over 3,000 children and other family members were supported by FirstLight in 2022.

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

DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

ACHIEVEMENTS AND PERFORMANCE (continued)

c. FirstLight's Funding Challenge

Demand for FirstLight's services has grown dramatically in recent years. There was a 40 per cent increase in demand for FirstLight's services in 2021 relative to 2020, and in 2022, there was an 80% increase in demand relative to 2021. 72 families referred in 2022 require support in 2023.

Measures taken to expand FirstLight's capacity to respond to demand have been outlined above. Expenditure in 2022 was 37.85% greater than in 2021 and, in light of the carry forward of a large number of cases into 2023, and the ongoing increase in demand for FirstLight's services, the requirement for increased expenditure in 2023 is envisaged.

FirstLight was very pleased that its application to the Department of Rural and Community Affairs Scheme to Support National organisations, 2022 – 2025 was successful. The grant under this Scheme is uniquely multiannual in duration. FirstLight is grateful for the ongoing 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.

Through the HSE National Lottery scheme, FirstLight was awarded a total of €21,880 in 2022 to support counselling services to suddenly bereaved families within the individual Community Health Organisation's areas providing grants to FirstLight under the scheme.

A total of €9,653 of grants was awarded by 9 Public Participation Networks (PPNs) in 2022 and €275 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.

Some 54% of FirstLight's income in 2022 came from a variety of State sources. 38% of this is multiannual, with FirstLight being required to apply without certainty of outcome on an annual basis for the other 16%. This uncertainty impacts sustainability and strategic planning and the requirement to make wide ranging grant applications is inefficient (both for the State agencies and FirstLight) and burdensome.

The State contribution is, however, very welcome but the size of the contribution does not reflect the significantly upscaled service provision delivered by FirstLight. In short, a contribution in line with the upscaled service provision available on a multiannual basis would support sustainability of a much-needed professional service to suddenly bereaved families that is not provided by any other service either within or outside of the State health system.

In 2022, €188,922 of income was provided from non-State sources.

A Tractor Run organised by Rathnure's Shot and Caught group raised some €30,000 for FirstLight. Another Tractor Run, The Fr. Jim Fitz Tractor Run, organised over the October, 2022 holiday weekend by the O'Malley and Dunbar families, supported by a small committee, raised some €37,200 for FirstLight and Jack and Jill charities from the businesses and community of Ferns, Co. Wicklow. This was the second fundraiser by the Ferns community benefiting FirstLight. The Hospital Saturday Fund continued to support the activities of FirstLight and the organisation is most grateful for the Trust's support. Its 2022 grant enabled FirstLight upgrade its IT hardware and software. FirstLight is most appreciative of the extraordinary generosity of communities like those in Ferns and Rathnure, of the fundraising efforts and donations by many families and individuals and of the grants received to support the organisation's staffing and operations from corporates, trusts and State agencies.

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 outlay. Voluntary, discretionary donations are accepted by FirstLight; they represent a very small part of FirstLight's income and indicate that few of the

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

DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

ACHIEVEMENTS AND PERFORMANCE (continued)

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 2022.

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 and once off non-State grants, which are unpredictable in availability, size and timing.
- The potential for shortfall in Tusla income or non-renewal of this income source which is not multiannual; this position also applies to HSE National Lottery, PPN and other State grants, the exception being the SSNO grant of €90,500 p.a. committed for 3 years from 1 July 2022.
- The anticipated level of demand for the organisation's services and supports, which are required more than ever as State agency/hospital services continue to be inadequate and FirstLight is the only bereavement charity providing professional counselling services to families experiencing the unexpected loss of their child.
- The importance, from FirstLight's duty of care perspective, of continued availability of services and supports to very vulnerable persons once a cycle/s of therapy are commenced. In relation to new clients, it is noted that FirstLight has a Protocol in place to manage a Waiting List, should it be necessary.
- The need to have the capacity to fund unexpected events requiring extra services at short notice.
- The scale of demand for FirstLight's services and the State drive to regionalise care services underlines the need for investment, going forward, in the development of a regional presence to better support service delivery.
- The need to designate funds for investment in the short to medium term in capacity development, e.g. in research and enhanced systems to support the provision of service.
- Designation of funds to meet FirstLight's contractual obligations and any other associated costs that would arise from the winding up of the organisation, if this was necessary.
- For reasons of good governance and proper financial management, reserves are not to be employed into the future to cover the costs of core posts.

The above objectives can be expressed quantitatively, as follows:

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

DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

ACHIEVEMENTS AND PERFORMANCE (continued)

General Funds: Reserve 1 Year's Gross Expenditure	€435,000
Designated Funds	
Contingency in Event of Wind-Up	€45,000
Development of Regional Hubs	€77,000
Investment in Systems and Research	€77,000
Total Reserves Provision	€634,000

As of 31 December 2022, the Charity held total unrestricted reserves of €680,996 of which €199,000 is held in unrestricted designated funds and €481,996 is held as unrestricted general funds. The movement in reserves during the year was the operating surplus of €36,164 as reported in the Statement of Financial Activities and a transfer to designated reserves of €24,000 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 provides sufficient funds to cover management, administration and support costs. The reserves held by the Charity at 31 December 2022 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 windup, 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

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:

Goal
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 organisations 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

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

DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT (continued)

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 2022 (a CEO, a Clinical Services Director and a Marketing and Administration Manager) and part-time Clinical Services Manager (32 hours per week) and Administration Executive (24 hours per week). 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..

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. 5 of the directors who served in 2022 are female; 3 are male. Board membership is reviewed regularly to ensure an appropriate balance of skills, experience (including experience of bereavement) and member longevity. The Board has appointed a Chair, Secretary, and Treasurer.

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

The Directors who served during the year and up to the date of the approval of the financial statements, were as follows:

Oliver Blackwell, Chairperson
Ciara Regan, Secretary
Rita O' Reilly, Treasurer
David Burke (resigned 1 February 2023)
Lisa O' Hara
Crona Barrett
Rachel Mc Carthy (appointed 16 September 2022)
Steven Kerr (appointed 30 November 2022)
Mark Fagan (appointed 9 January 2023)
Brian Rowntree (appointed 1 March 2023)

IRISH SUDDEN INFANT DEATH ASSOCIATION T/A FIRSTLIGHT
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DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT (continued)

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 2022 was as follows:

FirstLight Meetings Attendance

Director	Council Meeting Attendance
Oliver Blackwell	7/7
Ciaran Regan	7/7
Rita O'Reilly	6/7
David Burke (Resigned 01/02/2023)	2/7
Lisa O'Hara	6/7
Crona Barrett	6/7
Rachel McCarthy	3/3
Steven Kerr (Appointed 30/11/2022)	0/0

Member	Finance Committee Meetings Attendance
Ciaran Regan	8/8
Rita O'Reilly	8/8

Member	Fundraising Committee Meetings Attendance
Charles O'Brien (Resigned 13/9/2022)	0/2
Fionnuala Sheehan	4/4
Andrew Mernagh	4/4
Gerard Heneghan	4/4

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

DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT (continued)

e. Related Party Transactions

There were no related party transactions in 2022.

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

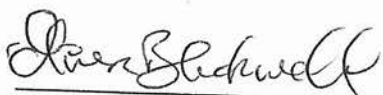
Each of the persons who are Directors at the time when this Directors' report is approved has confirmed that:

- 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:

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

STATEMENT OF DIRECTORS' RESPONSIBILITIES
FOR THE YEAR ENDED 31 DECEMBER 2022

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.

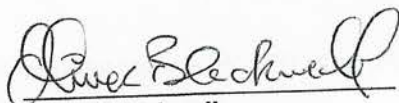
Under company law, the Directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the Charity as to the financial year end and of the surplus or deficit of the Charity for the financial year and 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.

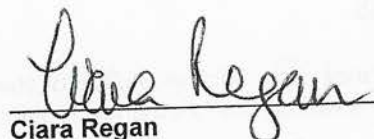
The Directors are responsible for ensuring that the Charity keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the Charity, enable at any time the assets, liabilities, financial position and surplus or deficit of the Charity to be determined 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:

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 2022 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 2022 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 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 Auditors' Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion of the effectiveness of the Charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Directors.
- Conclude on the appropriateness of the Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditors' Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. 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
for and on behalf of
RBK Business Advisers
Chartered Accountants and Statutory Audit Firm
Termini
3 Arkle Road
Sandyford
Dunlin 18
Date:

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

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2022**

	Note	Restricted funds 2022 €	Unrestricted funds 2022 €	Total funds 2022 €	Total funds 2021 €
INCOME FROM:					
Donations and legacies	3	290,680	45,905	336,585	363,978
Other trading activities	5	-	106,902	106,902	7,980
TOTAL INCOME		290,680	152,807	443,487	371,958
EXPENDITURE ON:					
Charitable activities	6	290,680	104,518	395,198	293,678
Governance costs	10	-	12,125	12,125	11,104
TOTAL EXPENDITURE		290,680	116,643	407,323	304,782
NET MOVEMENT IN FUNDS		-	36,164	36,164	67,176
RECONCILIATION OF FUNDS:					
Total funds brought forward		-	644,832	644,832	577,656
Net movement in funds		-	36,164	36,164	67,176
TOTAL FUNDS CARRIED FORWARD		-	680,996	680,996	644,832

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

The notes on pages 30 to 52 form part of these financial statements.

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

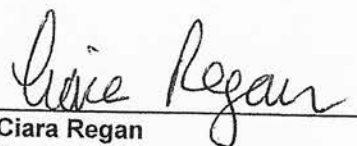
BALANCE SHEET
AS AT 31 DECEMBER 2022

	Note	2022 €	2021 €
FIXED ASSETS			
Tangible assets	14	13,627	1,576
Investments		420,000	420,000
		433,627	421,576
CURRENT ASSETS			
Debtors	16	12,334	9,768
Cash at bank and in hand	22	244,438	226,872
		256,772	236,640
Creditors: amounts falling due within one year	17	(9,403)	(13,384)
NET CURRENT ASSETS		247,369	223,256
TOTAL NET ASSETS		680,996	644,832
CHARITY FUNDS			
Restricted funds	18	-	-
Unrestricted funds	18	680,996	644,832
TOTAL FUNDS		680,996	644,832

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:

The notes on pages 30 to 52 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 2022

	Note	2022 €	2021 €
CASH FLOWS FROM OPERATING ACTIVITIES			
Net cash provided by operating activities	21	31,308	43,773
CASHFLOWS FROM INVESTING ACTIVITIES			
Purchase of tangible fixed assets	14	(13,742)	-
Purchase of investments		-	(420,000)
NET CASH USED IN INVESTING ACTIVITIES		(13,742)	(420,000)
Cash flows from financing activities			
Net cash provided by financing activities		-	-
CHANGE IN CASH AND CASH EQUIVALENTS IN THE YEAR		17,566	(376,227)
Cash and cash equivalents at the beginning of the year	22	226,872	603,099
CASH AND CASH EQUIVALENTS CARRIED FORWARD		244,438	226,872

The notes on pages 30 to 52 form part of these financial statements

IRISH SUDDEN INFANT DEATH ASSOCIATION T/A FIRSTLIGHT
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

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 2022.

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 2022

2. ACCOUNTING POLICIES (continued)

2.3 Going Concern

The financial statements are prepared on the going concern basis which assumes the Charity will continue in operational existence for the foreseeable future.

The Charity has recorded a net surplus for the year ended 31 December 2022. The Charity has a relatively strong net current asset position and unrestricted reserves position as at 31 December 2022.

The Directors have prepared annual budgets and cash flows to assist in financial planning matters for the organisation. These budgets demonstrate that the organisation will have sufficient resources to continue in operation for a period of at least 12 months from the date of approval of these financial statements and to continue to have the ability to discharge its obligations as they fall due.

On this basis, the Directors consider it appropriate to prepare the financial statements on a going concern basis. Accordingly, these financial statements do not include any adjustments to the carrying amounts and classification of assets and liabilities that may arise if the Charity was unable to continue as a going concern.

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.

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.

Voluntary income received by way of donations and gifts is included in full in the Statement of Financial Activities when receivable.

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

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

2. ACCOUNTING POLICIES (continued)

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.

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.

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.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

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 initially at transaction price (including transaction costs) unless a financing arrangement exists in which case they are measured at the present value of future receipts discounted at a market rate. Subsequently these are measured at amortised cost less any provision for impairment. A provision for impairment of trade receivables is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of receivables. The amount of the provision is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the effective interest rate. All movements in the level of provision required are recognised in the statement of financial activity.

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 Creditors and Accruals

Trade and other creditors are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

2.13 Provisions

Provisions are recognised when the Charity has a present legal or constructive obligation as a result of past events; it is probable that an outflow of resources will be required to settle the obligation; and the amount of the obligation can be estimated reliably.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small.

Provisions are measured at the present value of expenditures expected to settle the obligation using a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the obligation. The increase in the provision due to passage of time is recognised as a finance cost within expenditure on charitable activities.

IRISH SUDDEN INFANT DEATH ASSOCIATION T/A FIRSTLIGHT
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

2. ACCOUNTING POLICIES (continued)

2.14 Reserves

At 31 December 2022, the Charity held total unrestricted reserves of €681k of which €199k is held as unrestricted designated funds and the remainder is held as unrestricted general funds. The movement in reserves during the year was the operating surplus of €24k as reported in the Statement of Financial Activities and a transfer to designated reserves of €24k 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 2022 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.

2.15 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.

2.16 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.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

2. ACCOUNTING POLICIES (continued)

2.17 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.

2.18 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.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

2. ACCOUNTING POLICIES (continued)

2.19 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 2022 €	Unrestricted funds 2022 €	Total funds 2022 €	Total funds 2021 €
Donations	513	45,905	46,418	99,686
Grants (See Grant Analysis Below)	290,167	-	290,167	264,292
Total 2022	290,680	45,905	336,585	363,978
<i>Total 2021</i>	<i>268,382</i>	<i>95,596</i>	<i>363,978</i>	

IRISH SUDDEN INFANT DEATH ASSOCIATION T/A FIRSTLIGHT
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

Grant Analysis

	Restricted funds 2022 €	Total funds 2022 €	<i>Total funds 2021 €</i>
TUSLA - The Child and Family Agency Grant Income	92,185	92,185	107,389
Hospital Saturday Fund Grant Income	12,674	12,674	5,104
Pobal Grant Income	90,500	90,500	90,000
National Lottery Grant Income	21,880	21,880	13,040
HSE Grant Income	50,000	50,000	-
Community Foundation for Ireland Grant Income	-	-	3,500
COVID Stability Fund Grant Income	-	-	35,238
Public Participation Network Income	9,653	9,653	4,125
Cork County Council Grant Income	275	275	296
Rosabel's Fund Income	-	-	4,600
FORSA Grant Income	12,000	12,000	-
Other Grant Income	1,000	1,000	1,000
Total 2022	290,167	290,167	264,292
<i>Total 2021</i>	<i>264,292</i>	<i>264,292</i>	

IRISH SUDDEN INFANT DEATH ASSOCIATION T/A FIRSTLIGHT
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

4. Government Grants

Irish Sudden Infant Death Association T/A Firstlight received the following grants and they are disclosed in line with circular 13/2014 issued by the Department of Public Expenditure and Reform. No capital grants were received during 2022 or 2021 from any Government Department and there has been no duplication of funding for the same costs or activities.

Irish Sudden Infant Death Association T/A Firstlight is tax compliant as per the relevant grant circulars, including circular 44/2006.

Name of Grantor	Actual Name of Each Individual Grant	Purpose for which Funds are Applied	Amount and Term of the Total Grant Awarded	The Amount of the Grant Taken into Income in the Current Financial Year	Amount of Capital Provided and the Reporting Policies being used in relation to Current Future Instalments	Employee Benefits, excluding Employer Pension Costs	Restriction
Health Service Executive	Section 39 Health Act 2004	Provision of psychotherapy and counselling services to those directly and indirectly affected by sudden infant deaths.	€50,000 Term: January 2022 to December 2022	€50,000	No capital grant received.	We do not provide any employee benefits other than Employer Pension contributions.	Grant income was spent solely on the purpose disclosed.
Health Service Executive	National Lottery Grant Scheme	Provision of psychotherapy and counselling services to those directly and indirectly affected by sudden infant deaths.	€24,880 Term: January 2022 to December 2022	€21,880	No capital grant received.	We do not provide any employee benefits other than Employer Pension contributions.	Grant income was spent solely on the purpose disclosed.
TUSLA – The Child and Family Agency	Section 56 of the Child and Family Agency Act 2013	Fund the salaries of Clinical Director and General Manager.	€85,685 Term: January 2022 to December 2022	€85,685	No capital grant received.	We do not provide any employee benefits other than Employer Pension contributions.	Grant income was spent solely on the purpose disclosed.

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

Name of Grantor	Actual Name of Each Individual Grant	Purpose for which Funds are Applied	Amount and Term of the Total Grant Awarded	The Amount of the Grant Taken into Income in the Current Financial Year	Amount of Capital Provided and the Reporting Policies being used in relation to Current Future Instalments	Employee Benefits, excluding Employer Pension Costs	Restriction
TUSLA – The Child and Family Agency	Section 56 of the Child and Family Agency Act 2013	Fund the costs of counselling and promotion.	€6,500 Term: January 2022 to December 2022	€6,500	No capital grant received.	We do not provide any employee benefits other than Employer Pension contributions.	Grant income was spent solely on the purpose disclosed.
Department of Rural and Community Development (DRCD) – Pobal	Scheme to Support National Organisations in the Community & Voluntary Sector	Fund the salaries of CEO and General Manager.	€90,500 Term: January 2022 to December 2022	€90,500	No capital grant received.	We do not provide any employee benefits other than Employer Pension contributions.	Grant income was spent solely on the purpose disclosed.
PPNs	Public Participation Network	Fund the newsletter and operational costs of the charity.	€9,653 Term: January 2022 to December 2022	€9,653	No capital grant received.	We do not provide any employee benefits other than Employer Pension contributions.	Grant income was spent solely on the purpose disclosed.
Cork County Council	Cork County Council	Fund the counselling services of the charity.	€275 Term: January 2022 to December 2022	€275	No capital grant received.	We do not provide any employee benefits other than Employer Pension contributions.	Grant income was spent solely on the purpose disclosed.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

5. OTHER TRADING ACTIVITIES

Income from fundraising events

	Unrestricted funds 2022 €	Total funds 2022 €	Total funds 2021 €
Fundraising Income	106,902	106,902	7,980
<i>Total 2021</i>	<i>7,980</i>	<i>7,980</i>	

6. CHARITABLE ACTIVITIES

	Restricted funds 2022 €	Unrestricted funds 2022 €	Total funds 2022 €	Total funds 2021 €
Fundraising Costs	-	1,553	1,553	4,347
Administration Costs (Note 7)	11,758	44,887	56,645	30,761
Support Costs (Note 8)	171,570	5,633	177,203	115,253
Establishment Costs (Note 9)	-	6,239	6,239	5,893
Wages & Salaries	107,352	46,206	153,558	137,424
Total 2022	290,680	104,518	395,198	293,678
<i>Total 2021</i>	<i>258,591</i>	<i>35,087</i>	<i>293,678</i>	

IRISH SUDDEN INFANT DEATH ASSOCIATION T/A FIRSTLIGHT
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

7. ADMINISTRATION COSTS

	Restricted funds 2022 €	Unrestricted funds 2022 €	Total funds 2022 €	Total funds 2021 €
Printing & Stationery	21	3,801	3,822	4,547
Telephone	-	3,303	3,303	3,154
Postage	-	3,708	3,708	3,763
Rent	11,262	433	11,695	11,860
Computer & Website Maintenance	444	10,211	10,655	4,912
Subscriptions	-	993	993	724
Sundry Administration	31	2,036	2,067	1,801
Repairs and Maintenance	-	20,402	20,402	-
Total 2022	11,758	44,887	56,645	30,761
<i>Total 2021</i>	<i>25,197</i>	<i>5,564</i>	<i>30,761</i>	

8. SUPPORT COSTS

	Restricted funds 2022 €	Unrestricted funds 2022 €	Total funds 2022 €	Total funds 2021 €
Travel in Support of Service Provision	1,810	-	1,810	1,472
Other Staff Costs	500	5,473	5,973	-
Provision of Training	97	160	257	60
Bereavement Counselling - Other	44,533	-	44,533	36,632
Bereavement Counselling - Wages & Salaries	116,965	-	116,965	70,056
Information Resources and Awareness	7,665	-	7,665	7,033
Total 2022	171,570	5,633	177,203	115,253
<i>Total 2021</i>	<i>107,518</i>	<i>7,735</i>	<i>115,253</i>	

IRISH SUDDEN INFANT DEATH ASSOCIATION T/A FIRSTLIGHT
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

9. ESTABLISHMENT COSTS

	Restricted funds 2022 €	Unrestricted funds 2022 €	Total funds 2022 €	Total funds 2021 €
Insurance	-	4,548	4,548	4,588
General Expenses	-	-	-	(97)
Depreciation of Tangible Fixed Assets	-	1,691	1,691	1,402
Total 2022	-	6,239	6,239	5,893
<i>Total 2021</i>	<i>4,588</i>	<i>(97)</i>	<i>4,491</i>	

10. GOVERNANCE COSTS

	Restricted funds 2022 €	Unrestricted funds 2022 €	Total funds 2022 €	Total funds 2021 €
Professional Fees	-	8,325	8,325	7,414
Audit Fees - Statutory audit only	-	3,800	3,800	3,690
	-	12,125	12,125	11,104
<i>Total 2021</i>	<i>9,792</i>	<i>1,312</i>	<i>11,104</i>	

11. AUDITORS' REMUNERATION

	2022 €	2021 €
Fees payable to the Charity's auditor and its associates for the audit of the Charity's annual accounts - Statutory audit only	3,800	3,690
	3,800	3,690

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

12. STAFF COSTS

	2022	<i>2021</i>
	€	€
Wages and Salaries	244,904	<i>186,953</i>
Employers PRSI	26,987	<i>20,527</i>
	<u>271,891</u>	<u><i>207,480</i></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 6) and support costs (included in bereavement counselling costs in Note 8).

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

	2022	<i>2021</i>
	No.	No.
Administration	3	<i>2</i>
Bereavement Counselling	3	<i>2</i>
	<u>6</u>	<u><i>4</i></u>

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

	2022	<i>2021</i>
	No.	No.
In the band €70,001 - €80,000	1	<i>1</i>

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

13. DIRECTORS' REMUNERATION AND EXPENSES

During the year, no Director received any remuneration or other benefits (2021 - €NIL).

14. TANGIBLE FIXED ASSETS

	Fixtures and fittings €	Office equipment €	Computer equipment €	Website €	Total €
Cost or valuation					
At 1 January 2022	788	1,361	5,064	1,300	8,513
Additions	855	-	12,887	-	13,742
At 31 December 2022	<u>1,643</u>	<u>1,361</u>	<u>17,951</u>	<u>1,300</u>	<u>22,255</u>
Depreciation					
At 1 January 2022	788	1,192	3,657	1,300	6,937
Charge for the year	164	136	1,391	-	1,691
At 31 December 2022	<u>952</u>	<u>1,328</u>	<u>5,048</u>	<u>1,300</u>	<u>8,628</u>
Net book value					
At 31 December 2022	<u>691</u>	<u>33</u>	<u>12,903</u>	<u>-</u>	<u>13,627</u>
At 31 December 2021	<u>-</u>	<u>169</u>	<u>1,407</u>	<u>-</u>	<u>1,576</u>

The computer equipment of €500 was donated to the charity during the financial year.

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

15. FIXED ASSET INVESTMENTS

	Long-Term Deposits €
Cost or valuation	
At 1 January 2022	420,000
At 31 December 2022	<u>420,000</u>
Net book value	
At 31 December 2022	420,000
At 31 December 2021	<u>420,000</u>

16. DEBTORS

	2022 €	2021 €
Income Receivable	10,110	7,110
Prepayments	2,224	2,658
	<u>12,334</u>	<u>9,768</u>

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 €	2021 €
Trade creditors	-	408
PAYE/PRSI	-	7,505
Deferred income (see below)	3,000	501
Accruals	6,403	4,970
	<u>9,403</u>	<u>13,384</u>

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

Deferred Income

	2022	2021
	€	€
At 1 January	501	23,923
Additions	3,000	-
Released to the SOFA in the period	(501)	(23,422)
At 31 December	<u>3,000</u>	<u>501</u>

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

18. STATEMENT OF FUNDS

Statement of Funds - Current Year

	Balance at 1 January 2022 €	Income €	Expenditure €	Transfers in/(out) €	Balance at 31 December 2022 €
Designated funds					
Contractual Obligations in Event of Wind-Up	35,000	-	-	10,000	45,000
Development of Regional Bases/Facilities	70,000	-	-	7,000	77,000
Investment in Research/Systems	70,000	-	-	7,000	77,000
	<u>175,000</u>	<u>-</u>	<u>-</u>	<u>24,000</u>	<u>199,000</u>
General funds					
General funds	469,832	152,807	(116,643)	(24,000)	481,996
Total Unrestricted funds	<u>644,832</u>	<u>152,807</u>	<u>(116,643)</u>	<u>-</u>	<u>680,996</u>
Restricted funds					
Restricted funds	-	290,680	(290,680)	-	-
Total of funds	<u><u>644,832</u></u>	<u><u>443,487</u></u>	<u><u>(407,323)</u></u>	<u><u>-</u></u>	<u><u>680,996</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 2022

18. Statement of funds (continued)

Statement of Funds - Prior Year

	<i>Balance at 1 January 2021 €</i>	<i>Income €</i>	<i>Expenditure €</i>	<i>Transfers in/out €</i>	<i>Balance at 31 December 2021 €</i>
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
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

19. SUMMARY OF FUNDS

Summary of Funds - Current Year

	Balance at 1 January 2022 €	Income €	Expenditure €	Transfers in/out €	Balance at 31 December 2022 €
Designated funds	175,000	-	-	24,000	199,000
General funds	469,832	152,807	(116,643)	(24,000)	481,996
Restricted funds	-	290,680	(290,680)	-	-
	<u>644,832</u>	<u>443,487</u>	<u>(407,323)</u>	<u>-</u>	<u>680,996</u>

Summary of Funds - Prior 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)	-	-
	<u>577,656</u>	<u>371,958</u>	<u>(304,782)</u>	<u>-</u>	<u>644,832</u>

20. ANALYSIS OF NET ASSETS BETWEEN FUNDS

Analysis of Net Assets between Funds - Current Year

	Unrestricted funds 2022 €	Total funds 2022 €
Tangible fixed assets	13,627	13,627
Fixed asset investments	420,000	420,000
Current assets	256,772	256,772
Creditors due within one year	(9,403)	(9,403)
Total	<u>680,996</u>	<u>680,996</u>

IRISH SUDDEN INFANT DEATH ASSOCIATION T/A FIRSTLIGHT
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

20. ANALYSIS OF NET ASSETS BETWEEN FUNDS (continued)

Analysis of Net Assets between Funds - Prior Year

	<i>Unrestricted funds 2021 €</i>	<i>Total funds 2021 €</i>
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>

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

	2022 €	2021 €
Net income for the year (as per Statement of Financial Activities)	<u>36,164</u>	<u>67,176</u>
Adjustments for:		
Depreciation charges	1,691	1,402
(Increase)/Decrease in debtors	(2,566)	733
(Decrease) in creditors	(3,981)	(25,538)
Net cash provided by operating activities	<u>31,308</u>	<u>43,773</u>

22. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2022 €	2021 €
Cash in hand	<u>244,438</u>	<u>226,872</u>
Total cash and cash equivalents	<u>244,438</u>	<u>226,872</u>

IRISH SUDDEN INFANT DEATH ASSOCIATION T/A FIRSTLIGHT
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

23. ANALYSIS OF CHANGES IN NET DEBT

	At 1 January 2022	Cash flows	At 31 December 2022
	€	€	€
Cash at bank and in hand	226,872	17,566	244,438
	226,872	17,566	244,438

24. 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, the General Manager, the Clinical Services Manager and the Administration Executive. The total remuneration paid to the Management in 2022 was €258,743 (2021: €196,073)

25. Operating lease commitments

At 31 December 2022 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2022	2021
	€	€
Within 1 Year	11,860	11,860
	11,860	11,860

26. RELATED PARTY TRANSACTIONS

No related party transactions took place during the year (2021: €NIL).

27. CAPITAL COMMITMENTS

There were no capital commitments at the balance sheet date.

28. CONTINGENT LIABILITIES

There were no contingent liabilities at the balance sheet date.

IRISH SUDDEN INFANT DEATH ASSOCIATION T/A FIRSTLIGHT
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

29. 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.

30. POST BALANCE SHEET EVENTS

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

31. CONTROLLING PARTY

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

32. APPROVAL OF FINANCIAL STATEMENTS

The Board of Directors approved these financial statements on