

**Registered Company No. 01000824**

**Registered Charity No. 262191**

# **THE FOUNDATION FOR THE STUDY OF INFANT DEATHS**

**(a charitable company limited by guarantee)**

## **CONSOLIDATED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED**

**30th JUNE 2006**

**WEDNESDAY**



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**17/01/2007**

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**COMPANIES HOUSE**

# **The Foundation for the Study of Infant Deaths**

## **Legal and Administrative Details**

### **Constitution**

Registered charity no. 262191

Registered company no. 1000824 - company limited by guarantee

### **Patron**

HRH The Duchess of Gloucester GCVO

### **President**

Mr. C. de Selincourt OBE

### **Founder**

Mrs. J. Hunter-Gray MBE

### **Council of Trustees**

Mr M Wingfield (Chairman)

Sylvia Countess of Limerick CBE MA HonFRCP HonFRCPCH, (Vice-chairman)

Mrs J Perry (Vice-chairman)

Mr S Bailey (Hon Treasurer)

Mr C Baker

Professor M Carmi MBChB DRCOG FRCGP representing the Royal College of General Practitioners

Professor R Carpenter MA PhD FSS

Mr C Cox

Dr C Daman Willems FRCP FRCPCH

Professor A Greenough MD FRCP FRCPCH DCH

Mr M Kennedy

Dr A McLoughlin BSc (Hons) PhD RGN RM RHV CPT HV Tutor Cert Cert Ed

Professor A Milner MD FRCP DCH

Professor A Risdon

Mrs J Ritchie

Reverend Ron Robinson SSC

Mr C de Selincourt OBE

Dr P Sidebotham (from September 2005)

Professor N Wald FRCP FFPHM FRCOG FMedSci C Biol FiBiol

Dr E Watson BA (Hons) MA PhD

Dr R Wilson MB FRCP FRCPCH DCH

### **Director**

Mrs J Epstein

### **Registered Office**

Artillery House

11-19 Artillery Row

London SW1P 1RT

[www.fsid.org.uk](http://www.fsid.org.uk)

### **Auditors**

Kingston Smith LLP

Devonshire House

60 Goswell Road

London EC1M 7AD

# **The Foundation for the Study of Infant Deaths**

## *Legal and Administrative Details*

### **Bankers**

Royal Bank of Scotland  
London Belgravia Branch  
24 Grosvenor Place  
London  
SW1X 7HP

CAF Bank Limited  
PO Box 289, West Malling  
Kent M19 4TA

### **Solicitors**

Stringer Saul  
17 Hanover Square  
London W1S 1HU

### **Company Secretary**

Miss J Paddock

# **The Foundation for the Study of Infant Deaths**

(a charitable company limited by guarantee)

## **Trustees' Report**

### **Structure, Governance and Management**

The charity's memorandum and articles of association mandate it to operate UK-wide; its headquarters are in London where it employs 11 full-time and 7 part-time staff, and it employs 8 regional staff working part-time from their homes. The majority of employees are engaged in furthering the charitable objects, just over 3 full-time equivalent posts concern administrative and financial functions, and 6 are engaged in fundraising.

New trustees can be nominated by anyone, and from time to time the charity advertises in its newsletter for new trustees. Nominations are put to the Council of Trustees by a serving trustee and selected by majority decision. The Members of FSID, of which there may be up to 150, vote to approve or disapprove new appointments at the Annual General Meeting as well as re-appointments of existing trustees. A written induction package is provided to each new trustee and a personal briefing is also given covering major current issues for the charity. Appointments are for a three-year period after which time trustees resign and are eligible for re-election. Trustees meet 4 times a year to set strategy, agree on policy and review finances. They are advised by the Scientific Committee which meets twice a year, by the Information and Support Committee which meets 3 times a year, and by the Finance and Legal Committee which meets 5 times a year. Each of the advisory committee operates under the guidelines of a constitution approved by the Council of Trustees. Day to day running of the charity is delegated to the Director.

### **Risk Management and Financial Control**

The Trustees review the major risks which the charity faces on a regular basis, financial, reputational, medical/clinical and operational, and confirm that systems are in place to mitigate significant risks.

### **Statement of Trustees' Responsibilities**

The trustees are required to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and the group and the incoming resources and application of resources, including the net income or expenditure, of the group for the year. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Council is responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and the group and which enable them to ensure that the financial statements comply with the Companies Act 1985. They are also responsible for safeguarding the assets of the charity and the group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### **Audit information**

So far as each of the trustees at the time the trustees' report is approved is aware:

- a) there is no relevant information of which the auditors are unaware; and

# **The Foundation for the Study of Infant Deaths**

(a charitable company limited by guarantee)

## **Trustees' Report**

b) they have taken all relevant steps they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

### **Financial review**

#### **Honorary Treasurer's report**

"FSID changed the policy for accounting for grants payable so as to follow the guidelines set by FRS 12, Provisions Contingent Liabilities and Contingent Assets. From the year under review, long term grants that have been approved by the Council of Trustees will show the first year of expenditure in the year of approval and all subsequent years will be shown on a yearly basis after the annual review of the grant has taken place. The effect of this change in policy is to increase expenditure on new and already on-going research projects by £205,862 for the year and expenditure on other projects by £102,395. It should be noted that the amount approved for expenditure on new scientific research increased in real terms by 231% from the previous year, irrespective of the policy change, to £227,926.

The Trustees have reviewed the reserves of the charity. This review encompassed the nature of the income and expenditure streams, the need to match variable income with fixed commitments and the nature of the reserves. The review concluded that an amount of £179,000 (2005: £186,000) should be maintained to provide sufficient resources in the event of adverse conditions.

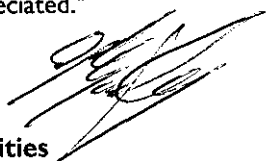
FSID's unrestricted reserves at 30<sup>th</sup> June 2006 were £494,412 of which £349,926 was designated and £144,486 was general free reserves. As well as the reserves policy fund of £179,000, £170,926 is set aside in designated reserves for the specific projects whose expenditure has been agreed by the Council but not yet included in the Statement of Financial Activities. Two of the projects are due for completion in late 2007 and two in 2009.

This year has seen an increase in income of 2% to £1,380,705. Fundraised income has increased by 5% to £1,226,403 despite an increasingly challenging environment in which to raise funds. Due to a reduction in the amount spent on fundraising the net income raised (by fundraising) has increased by 16% from the previous year.

Due to decreased expenditure both on fundraising and on administration, FSID was able to devote more of its resources to pursuing its charitable objectives. Expenditure on charitable objectives increased by 18% before the change in policy.

I would like to thank all our supporters for their generosity in making donations and their hard work in raising funds, it is greatly appreciated."

Stephen Bailey



### **Objectives and activities**

The objects of the Foundation for the Study of Infant Deaths (FSID) are to prevent sudden unexpected infant death and promote infant health. We carry out our objects by:

- funding research into the causes and prevention of infant death
- providing support for bereaved families and the professionals who care for them
- disseminating information on safe infant care to the public, professionals and the media
- working with professionals to improve investigations when a baby dies

# The Foundation for the Study of Infant Deaths

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## Trustees' Report

### **Achievements and Performance for the year 1 July 2005 – 30 June 2006**

#### Overview from the Chairman

"This has been a very exciting year for the Foundation for the Study of Infant Deaths – official figures announced in August showed that the number of sudden unexpected infant deaths dropped by 9% from the previous year; we have been chosen to host the next world-wide conference on sudden infant death, to be held in 2008; after a long campaign by FSID to improve how professionals respond to deaths the government this year announced new statutory procedures that local health, forensic and social services authorities will have to follow starting in 2008; and, though income remained largely unchanged from the previous year, greater efficiency enabled us to increase charitable expenditure by 18% and fund more new research than in recent years.

But our pleasure and pride in our achievements is moderated by the sobering fact that sudden unexpected infant death, despite the 9% drop, still takes more precious lives than any other cause in babies over one month old. Each year over 300 babies die for no apparent reason, devastating the lives of their families, and touching the lives as well of all the professionals who support them. Our evidence-based infant care advice has saved an estimated 20,000 babies lives since 1988, but much remains to be done. We are committed to funding research to reduce these tragedies still further and in the meantime we will continue to support bereaved parents and work with the professionals who respond when a baby dies, and do our utmost to reach all families and carers with our safe baby care messages.

I hope you find our Trustees report to be interesting reading, and that it gives the information needed to conclude, as I'm confident you will, that our charity funds are spent effectively to meet our aims. We need your support – please help us keep on giving babies the chance of a lifetime"

Mike Wingfield



#### **Research**

Thanks to research - nearly £10m by FSID since our founding in 1971 - many fewer babies are dying suddenly and unexpectedly now than ever before, but the terrible toll continues. In 2006 we committed another £227,926 in new research funding, over double the amount last year. All research proposals are peer-reviewed by external referees to ensure support for only the highest-standard work. This year we provided funding for the following new and on-going projects:

- Professor Anne Greenough, King's College Hospital, London, studying risks associated with prematurity
- Professor Peter Fleming, University of Bristol, comparing the sleeping environment of babies who live and those who die
- Drs Neil Sebire and Marian Malone, Great Ormond Street Hospital, conducting an investigation of pathophysiological findings in infant death
- Ms Sue Conroy, Institute of Psychiatry, London, investigating the impact of maternal personality disorder and depression on early infant care
- Dr Andrew Walls, Southampton General Hospital, examining the role of cows' milk allergy in sudden infant death
- Dr Caroline Blackwell, University of Newcastle, Australia, examining genetic, developmental and environmental factors in infection and infant death
- Dr Paul Goldwater, University of Adelaide, Australia, looking at the role of novel toxins in sudden infant death

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## Trustees' Report

FSID-funded researchers published 10 papers in peer-reviewed journals this year, spreading knowledge about infant death and infant health. Five of these were from the laboratory of Gordon Smith, Professor of Obstetrics in the University of Cambridge. The first of these showed that planned Caesarian section for twin pregnancies would reduce the risk of perinatal death (stillbirth or death in the first month) by 76%, the second of each pair of twins being at greatest risk. The second found that mothers of infants who died of SIDS (Sudden Infant Death Syndrome) were more likely than other mothers to have complications (low birth weight or preterm delivery) in their other pregnancies, both those before and those after the birth of the infant who died. The third found that the risk of preterm delivery in first pregnancies was positively associated with certain risk factors during the pregnancy (raised levels of a protein called alpha-fetoprotein, AFP, in the mother's blood, socioeconomic deprivation, previous therapeutic abortions, smoking and single parenthood). The fourth showed that the risk of SIDS was also associated with certain characteristics of the pregnancy (maternal age, parity, marital status, smoking and the age and sex of the infant). The fifth confirmed the previous finding that high levels of AFP during pregnancy predicted both low birth weight and preterm delivery, and also that low levels of another maternal blood protein called pregnancy-associated plasma protein A (PAPP-A) was an independent predictor of the same outcome. If both risk factors were present (high AFP and low PAPP-A) the risk of both preterm delivery and low birth weight were increased almost 10-fold.

The Avon sudden infant death research group, headed by Professor Peter Fleming of Bristol University, produced two FSID-funded studies. In one they reported major changes in the epidemiological patterns associated with SIDS in Avon over the last 20 years. The overall incidence of SIDS has fallen, probably mainly due to the introduction of the 'back-to-sleep' campaign in 1991. The proportion of babies dying of SIDS from deprived socioeconomic backgrounds has increased from 47% before that date to 74% since. The prevalence of maternal smoking has also increased substantially, from 57% to 86%. The proportion (but not the absolute number) of babies dying who were bed-sharing with their parents has also increased, whereas deaths among babies co-sleeping on sofas has increased in absolute terms. A greater proportion of SIDS victims are now preterm (34% compared with 12% previously). In the other they found that the risk of sleeping in a position other than supine (either on the front or the side) was associated with an increased risk of SIDS, especially for preterm infants, and also that the risk of bed-sharing was significant for both term and preterm infants if the mother was a smoker, and for preterm infants or infants of birth weight less than 2,500 grams bed-sharing was a risk even if the mother was not a smoker.

The group from the Department of Child Health of the University of Leicester, headed by Dr Michael Wailoo, reported that deprived, inner city families and socially dysfunctional families were able and willing to participate in research projects designed to improve child health and safety. This is an important observation because it is children in such families that are at the greatest risk of adverse events, including sudden infant death. Dr Helen Ball of the University of Durham reported the results of her studies of sleeping arrangements for twins. She found that the sleeping arrangements initiated in hospital was strongly associated with continuing parental practices after discharge from the hospital, and that co-bedding (sharing a single cot) was positively associated with achievement of the FSID recommendation that infants should sleep in a cot in the parents' room for the first six months, rather than in a separate room. Finally, Dr David Drucker and co-workers at the University of Manchester found that genetic variations in a protein called vascular endothelial growth factor (VEGF) were associated with increased risk of SIDS,

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## **Trustees' Report**

perhaps because VEGF is known to be important in the development of the fetal lung, and it is hypothesised that subtle abnormalities in lung development might be the mechanism. This supplements previous reports from this department and others that genetic variations in proteins (cytokines) that increase or suppress the inflammatory response to infection may also predispose to SIDS. This paper was not published in print until August 2006 but was available online from early June 2006 and it therefore included in this summary.

Research projects completed this year but as yet unpublished: One FSID grantholder, Professor Lynne Murray, Reading, completed her monumental study of the relationship between fetal, neonatal and maternal care-giving factors on infant sleep, arousal, breathing and cardiac functions. It was uniquely successful in recruiting and retaining high-risk groups, who were shown to be disadvantaged on every measure.

### **Bereavement support**

Having a baby die suddenly and unexpectedly is one of the most devastating things that can happen to a family. For many – the bereaved parents, grandparents and other relatives, as well as the doctors, A & E staff, Health Visitors and others who need to support them but often are not sure how to do so - FSID is a vital source they can turn to for guidance, a listening ear and practical advice. We provide a Helpline that operates every week day from 9am to 11pm and weekends from 6 to 11pm. This year, our specially trained staff and volunteers provided support and advice in response to nearly 800 calls, letters and - increasingly - emails from bereaved family members and over 200 from the professionals caring for them. In addition:

- 83 bereaved parents requested and were provided a Befriender, someone who has suffered a similar experience and who has been trained by FSID to provide support
- We held five family support days throughout the country attended by 253 adults and 280 children, a chance for bereaved families to relax in a variety of settings, for example a leisure park, and meet other families, and receive or learn about FSID support services
- We gave nine training talks reaching 83 ambulance and A & E hospital staff – most babies are rushed by ambulance to A & E, so appropriate front-line support and responses of these staff are crucial to the family's needs
- CONI (Care of the Next Infant), funded by FSID and run in partnership with the NHS to provide a comprehensive programme of support for bereaved families when they have another child, as well as for parents whose babies have had an apparently life-threatening event, helped the families of 919 babies this year
- Our website posted 116 new messages on the "In Memory" page, a resource which provides comfort for an increasing number of bereaved families, currently 697

### **Disseminating information**

It is a stunning fact that over half the sudden infant deaths could be avoided if all parents and carers knew and followed evidence-based advice on baby safety, so FSID is working very hard to promote these messages in every possible way.



# **The Foundation for the Study of Infant Deaths**

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## **Trustees' Report**

### **Baby Safety Week 2006**

We launched a new campaign, endorsed by the Association of Paediatric Chartered Physiotherapists, "Sleep on the back, play on the front", highlighting the importance of back sleeping but also the importance of giving babies plenty of tummy playing time to avoid developmental problems. By promoting it to the press we reached over 10 million people, and our supply of 50,000 campaign leaflets was depleted within six weeks of the launch.

### **Baby Safety Week 2005**

This year we completed the evaluation of our Baby Safety Week campaign last year. The campaign focussed on the key message: the safest place for your baby to sleep is in a separate cot by the side of the parents bed. It is vital to get this across to the public as 50% of cot deaths involve bedsharing. Our post campaign survey this year of parents' knowledge and practice regarding the risks of bedsharing showed that last year's campaign worked: among vulnerable groups especially, parents were better informed and less likely to practice risky bedsharing than before the campaign – a highly significant achievement for FSID.

### **Other highlights from 2006:**

- Our 3-year project with police in Pendle, Lancashire, to spread safe infant care messages among high-risk populations in unique ways, eg on beer mats in pubs, was found to reduce deaths and was shortlisted for a national police award – another significant achievement for FSID
- 190,000 people visited our website, a 255% increase over 2005
- Nearly 1,000 parents of new babies and 800 professionals rang or emailed us to get advice, and 600 professionals attended our health promotion seminars
- Demand for our award-winning BabyZone advice leaflet grew by 25%, and we filled orders for nearly 200,000 copies
- 21 leading manufacturers and retailers of baby goods attended our seminar on how to influence parents' safe baby care practices, for example by clearly marking duvets and pillows not to be used for infants under one

### **Improving investigations when a baby dies**

When a baby dies suddenly and unexpectedly it is a terrible and traumatic time for the family, and they need sensitive support from those who respond – the medical, forensic and other professionals whose roles bring them into contact with the family. But it is also an opportunity to learn valuable information about the causes of infant death, an opportunity which could be lost if the professional response is not coordinated, comprehensive and consistent with the protocol recommended by FSID since 2000, and now by many other groups as well. FSID has been working with professionals throughout the country to encourage voluntary take-up of our recommended guidelines, including running a national conference this year attended by over 250 police, paediatricians and other professionals, and 30 areas, which may be police, health, local authority or coronial districts, are now adopting our protocol in their own localities, representing about 1/3 of the country. This year, the government announced that statutory guidelines will come into force in April 2008, reflecting all the principles and practices that FSID has been recommending – a wonderful and welcome result.

This year also saw the launch of the UK's first-ever academic course in the management of unexpected childhood deaths, at the University of Warwick. Aimed at all professionals, this intensive 3-day course is overseen by a steering group on which FSID was invited to serve, and FSID contributes to the presentations.

# **The Foundation for the Study of Infant Deaths**

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## **Trustees' Report**

One of the key groups of professionals to respond when a baby dies suddenly and unexpectedly is the police, but many police officers feel uncertain about how to proceed in order to meet the needs of parents as well as needs of the police. This year FSID has been working more closely and more effectively than ever with police forces. We now regularly contribute to police training eg in Manchester, Suffolk and Kent, and nationwide our talks with police in 2006 reached 353 officers at all levels. This year also saw the completion of a successful 3-year FSID project, funded by the Department of Health, to encourage appropriate responses by coroners' officers and paediatricians when a baby dies – in all we trained 3,858 professionals at seminars for paediatricians and 387 at seminars for coroners' officers during the project.

### **Fundraising**

Income reached £1,380,704 this year, representing a 2% increase over 2005. Unlike many charities, FSID does not rely on government contracts and we retain great public support: 74% of this income came from individual giving, community fundraising and other voluntary donations. Highlights of the year:

- £121,874 was raised through legacies, breaking all FSID records
- We saw a 33% increase in the number of online donors by launching new campaigns with Bounty, allowing us to reach 60,000 new parents with our safe baby care messages and raising much needed funds - £18,758, almost double the figure for 2005
- There was an 18% increase in gifts from individuals due to increasing support from payroll giving and from some other means
- The London Marathon exceeded all expectations by raising the huge sum of £112,270 - an increase of £32,000 on the previous year and a fantastic day for all, with a post-marathon party at FSID to express our thanks
- The annual FSID Christmas Fair, opened by the popular author, Santa Montefiore, raised £46,497. Although down from previous years, we are working to increase the profitability of the fair again next year
- We expanded company giving, raising £111,828. Many thanks to long-standing partners Grobag and Babies R Us, as well as all the other companies and employees who raised funds for FSID this year

### **Plans for future**

1. Next year we will continue to fund the best new studies in the search for the answers to sudden infant death. We will also continue our unique yearly meetings of grantholders, fostering a collaborative approach to research across a range of disciplines. Next year for the first time we will combine with our colleagues at the Scottish Cot Death Trust to hold a joint meeting, stimulating even wider cross-fertilisation of ideas.

2. As the complexity of needs of those seeking bereavement support has been increasing, we will next year complete a comprehensive review of our services. Many bereaved parents are now very young, socially disadvantaged, and have a range of health and housing problems, and we will develop new and better guidelines for our Helpline and befriender service to meet the changing needs. We have not yet succeeded in securing external funding for a project to provide free mobile phones to enable disadvantaged families to ring the Helpline, a goal we had set ourselves last year, but a high proportion of bereaved families have no land line and so we will strive even harder to realise this project in 2007.

# **The Foundation for the Study of Infant Deaths**

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## **Trustees' Report**

3. Despite pressure on resources we achieved key successes in 2006 in our programme to disseminate knowledge about safe infant care practices, and made a measurable difference. Lack of funding prevented launching all the initiatives we hoped to, but next year we will mount at least one major new initiative promoting safe baby care, launch our new website, and develop our programme of working closely with Sure Starts to reach the most at-risk groups.

4. Next year we will continue to work with professionals from all fields and in particular expand our police training activity, to help everyone prepare to meet the new statutory requirements for improved responses when a baby dies.

# **Independent Auditors Report to the Members of The Foundation for the Study of Infant Deaths**

We have audited the group and parent charitable company financial statements of The Foundation for the Study of Infant Deaths for the year ended 30th June 2006 which comprise the Group Statement of Financial Activities, the Group and Charitable Company Balance Sheets and the related notes. These financial statements have been prepared in accordance with the accounting policies set out therein.

This report is made solely to the charitable company's members, as a body, in accordance with Section 235 of the Companies Act 1985. Our audit work has been undertaken for no purpose other than to draw to the attention of the charitable company's members those matters which we are required to include in an auditor's report addressed to them. To the fullest extent permitted by law, we do not accept or assume responsibility to any party other than the charitable company and charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

## **Respective Responsibilities of Trustees and Auditors**

The trustees' (who are also the directors of The Foundation for the Study of Infant Deaths for the purposes of company law) responsibilities for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) are set out in the Statement of Trustees' Responsibilities.

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Companies Act 1985. We also report to you if, in our opinion, charitable company has not kept proper accounting records, if we have not received all the information and explanations we require for our audit, or if information specified by law regarding trustees' remuneration and other transactions is not disclosed.

We read the Trustees' Annual Report, which incorporates the Directors' Report required by the Companies Act 1985, and report to you our opinion on whether it is consistent with the financial statements. We consider the implications for our report if we become aware of any apparent misstatements or material inconsistencies with the financial statements. Our responsibilities do not extend to any other information.

## **Basis of Audit Opinion**

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the trustees in the preparation of the financial statements, and of whether the accounting policies are appropriate to the group's and charitable company's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

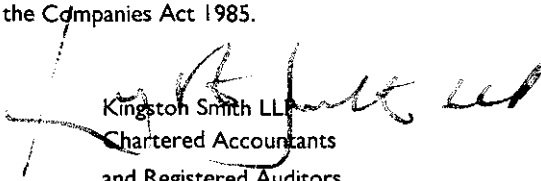
## **Opinion**

In our opinion:

- the financial statements give a true and fair view, in accordance with the United Kingdom Generally Accepted Accounting Practice, of the state of the group's and charitable company's affairs as at 30th June 2006 and of the group's incoming resources and application of resources, including the income and expenditure of the group for the year then ended.
- the financial statements have been properly prepared in accordance with the Companies Act 1985.
- the Trustees' Annual Report is consistent with the financial statements.

Devonshire House  
60 Goswell Road  
London EC1M 7AD

Date: 11/01/2007

  
Kingston Smith LLP  
Chartered Accountants  
and Registered Auditors

# The Foundation for the Study of Infant Deaths

## Consolidated Statement of Financial Activities

For the year ended 30th June 2006

(as restated)

	Note	General Funds	Designated Funds	Restricted Funds	Total 2006	Total 2005
		£	£	£	£	£
<b>INCOME AND EXPENDITURE</b>						
<b>Incoming Resources</b>						
Incoming resources from generated funds						
Voluntary income	3	854,197	-	140,152	994,349	869,054
Activities for generating funds:						
- FSID generated income	4	162,560	-	500	163,060	244,426
- FSID Sales Limited	6	68,994	-	-	68,994	54,895
Investment income		40,995	-	-	40,995	39,614
Incoming resources from charitable activities	5	24,448	-	88,858	113,306	146,430
<b>Total Incoming Resources</b>		<u>1,151,194</u>	<u>-</u>	<u>229,510</u>	<u>1,380,704</u>	<u>1,354,419</u>
<b>Resources Expended</b>						
Costs of generating funds						
Costs of generating voluntary income	7	(346,041)	-	-	(346,041)	(336,463)
Fundraising trading: cost of goods sold and other costs						
- Specific events costs	7	(136,364)	-	-	(136,364)	(188,719)
- FSID Sales Limited	6	(39,404)	-	-	(39,404)	(34,938)
Charitable activities						
Scientific research	8	(25,976)	(380,395)	(90,201)	(496,572)	(222,825)
Information, support and improving investigations	8	(363,491)	(189,570)	(76,887)	(629,948)	(472,558)
Monitors and sundry equipment	8	-	-	(92,229)	(92,229)	(76,070)
Governance costs		(14,060)	-	-	(14,060)	(16,803)
<b>Total Resources Expended</b>		<u>(925,336)</u>	<u>(569,965)</u>	<u>(259,317)</u>	<u>(1,754,618)</u>	<u>(1,348,376)</u>
<b>Net Incoming/(Outgoing) Resources before Transfers</b>						
		225,858	(569,965)	(29,807)	(373,914)	6,043
Transfers between funds	18	(211,292)	230,084	(18,792)	-	-
<b>Net Movement in Funds</b>		<u>14,566</u>	<u>(339,881)</u>	<u>(48,599)</u>	<u>(373,914)</u>	<u>6,043</u>
Balance at 1st July 2005		129,918	689,807	121,325	941,050	935,007
Balance at 30th June 2006	18	<u>144,484</u>	<u>349,926</u>	<u>72,726</u>	<u>567,136</u>	<u>941,050</u>

All amounts relate to continuing activities.

There have been no recognised gains or losses, other than the results for the financial year, and all profits or losses have been accounted for on an historical cost basis.

The notes on pages 14 to 25 form part of these financial statements.

# The Foundation for the Study of Infant Deaths

## Balance Sheet as at 30th June 2006

	Note	Group 2006 £	Group 2005 £	Foundation 2006 £	Foundation 2005 £
<b>Fixed Assets</b>					
Tangible	12	20,500	23,279	19,884	23,188
Investments		-	-	10,000	10,000
		<u>20,500</u>	<u>23,279</u>	<u>29,884</u>	<u>33,188</u>
<b>Current Assets</b>					
Stocks		12,723	8,511	-	-
Debtors and prepayments	13	53,050	58,961	82,310	87,403
Cash at bank and in hand		1,002,100	1,048,552	993,362	1,048,200
		<u>1,067,873</u>	<u>1,116,024</u>	<u>1,075,672</u>	<u>1,135,603</u>
<b>Creditors: Amounts falling due within one year</b>	14	<u>(466,069)</u>	<u>(198,253)</u>	<u>(483,252)</u>	<u>(227,741)</u>
<b>Net Current Assets</b>		601,804	917,771	592,420	907,862
<b>Creditors: Amounts falling due within one year</b>	15	<u>(55,168)</u>	<u>-</u>	<u>(55,168)</u>	<u>-</u>
<b>Net Assets</b>		<u><u>567,136</u></u>	<u><u>941,050</u></u>	<u><u>567,136</u></u>	<u><u>941,050</u></u>
<b>Represented by:</b>					
Restricted funds	18	72,726	121,325	72,726	121,325
Designated funds	18	349,926	689,807	349,926	689,807
General funds	18	<u>144,484</u>	<u>129,918</u>	<u>144,484</u>	<u>129,918</u>
		<u><u>567,136</u></u>	<u><u>941,050</u></u>	<u><u>567,136</u></u>	<u><u>941,050</u></u>

The notes on pages 14 to 25 form part of these financial statements.

The financial statements were approved by the Council of Trustees on 10/01/2007 and signed on its behalf by:

*Mike Wingfield*

**M. Wingfield**  
Chairman

*S. Bailey*

**S. Bailey**  
Honorary Treasurer

# **The Foundation for the Study of Infant Deaths**

## **Notes to the Financial Statements**

**For the year ended 30th June 2006**

### **I Accounting Policies**

The financial statements of the FSID have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice, 'Accounting and Reporting by Charities' (SORP 2005) issued in March 2005, applicable accounting standards and the Companies Act 1985.

As a result of adopting SORP 2005 for the first time this year, prior year figures for incoming resources and resources expended have been restated.

The principal accounting policies are as follows:

#### **Consolidation**

The group financial statements consolidates the financial statements of the FSID and its wholly owned subsidiary undertaking, FSID Sales Limited, for the year ended 30th June 2006. A separate income and expenditure account for the FSID is not presented because the FSID has taken advantage of the exemptions permitted by section 230 of the Companies Act 1985 and paragraph 397 of SORP 2005. The net result of the charity for the year was a deficit of £373,912 (2005: surplus of £6,043).

#### **Incoming Resources**

Donations and income from specific events are included in the financial period of receipt where it is certain that monies will not be repayable. Grants and interest receivable are included in the financial period to which they relate.

#### **Resources Expended**

All expenditure is accounted for on an accruals basis and is classified under specific expenditure categories where appropriate.

Overhead expenses which do not relate to a specific expenditure category within the Statement of Financial Activities are apportioned over the various categories using a formula based on the level of man hours dedicated. This is approved by the Finance and Legal Committee of the FSID and reviewed on an annual basis.

Grants payable were previously included in the Statement of Financial Activities when the FSID received valid invoices from the grant beneficiary. Any amounts unpaid at the year end were accrued. This financial year the policy has been changed to follow the guidance of FRS12, Provisions Contingent Liabilities and Contingent Asset. Grants are approved in full by the Council of Trustees but each years funding is approved on an annual basis at meetings of the Scientific Committee. A full years grants is therefore recognised in the Statement of Financial Activities after the annual review has taken place.

#### **Tangible Fixed Assets**

Fixed assets, which are stated at cost, are depreciated at rates sufficient to reduce the net book amount of those assets to their estimated residual value at the end of their expected useful lives. The following rates are currently used:

Office equipment - over 4 years on a straight line basis

Fixed assets costing £100 or more are capitalised.

# **The Foundation for the Study of Infant Deaths**

## **Notes to the Financial Statements**

**For the year ended 30th June 2006 (Continued)**

### **Stocks**

Stocks of goods for resale are stated at the lower of cost and net realisable value after making allowance for obsolete and slow moving items.

### **Fund Accounting**

*Funds held by the FSID are either:*

*Unrestricted general funds* - these are funds which can be used for the charitable objects at the discretion of the trustees.

*Designated funds* - these are funds set aside by the trustees out of unrestricted general funds for specific purposes or projects.

*Restricted funds* - these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

### **Taxation**

The taxable profit of the subsidiary undertaking FSID Sales Limited is eliminated by a gift aided donation in favour of the FSID which it not liable to taxation due to its charitable status.

### **Pension Contributions**

The charity operates a defined contribution pension scheme for the benefit of the employees. Pension contributions are charged to the Statement of Financial Activities as and when they arise.

### **Operating Leases**

Rentals payable under operating leases are charged to the Statement of Financial Activities as incurred over the terms of the lease.

## **2 Liability of Members**

At 30th June 2006 the FSID has 140 Members (2005 - 123 members). The liability of each Member to contribute to the assets of the FSID is limited to £1. The number of Members is limited to 150.



# The Foundation for the Study of Infant Deaths

## Notes to the Financial Statements

For the year ended 30th June 2006 (Continued)

<b>3 Voluntary income</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Total</b>
	<b>2006</b>	<b>2006</b>	<b>2006</b>	<b>2005</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Non FSID events	280,339	18,119	298,458	304,704
Individuals	401,661	7,315	408,976	249,989
Trusts	64,030	114,068	178,098	230,762
Companies	59,150	650	59,800	44,082
Department of Health - core grant	23,500	-	23,500	21,000
Other	25,517	-	25,517	18,517
	<u>854,197</u>	<u>140,152</u>	<u>994,349</u>	<u>869,054</u>
<b>4 FSID generated income</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Total</b>
	<b>2006</b>	<b>2006</b>	<b>2006</b>	<b>2005</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
FSID events	105,538	500	106,038	225,609
Other	27,495	-	27,495	18,817
Company sponsorship	29,527	-	29,527	-
	<u>162,560</u>	<u>500</u>	<u>163,060</u>	<u>244,426</u>
<b>5 Charitable activities income</b>	<b>Income</b>	<b>Restricted</b>	<b>Total</b>	<b>Total</b>
	<b>2006</b>	<b>2006</b>	<b>2006</b>	<b>2005</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
CONI	-	59,320	59,320	60,199
Department of Health: Training	-	29,538	29,538	28,678
Big Lottery Fund: Baby Zone	-	-	-	12,910
Other activities	24,448	-	24,448	44,643
	<u>24,448</u>	<u>88,858</u>	<u>113,306</u>	<u>146,430</u>

# The Foundation for the Study of Infant Deaths

## Notes to the Financial Statements

For the year ended 30th June 2006 (Continued)

### 6 FSID Sales Limited

The Foundation has a wholly-owned trading subsidiary undertaking, FSID Sales Limited, a company incorporated and registered in England. The principal activity of this company is the raising of funds for the Foundation through the sale of goods and all its profits are paid to the Foundation by gift aid. The Foundation owns the entire issued share capital of 10,000 ordinary shares of £1 each. A summary of the results is shown below:

<b>Profit and Loss Account</b>	<b>2006</b>	<b>2005</b>
	<b>£</b>	<b>£</b>
Turnover	68,994	54,895
Cost of sales	(28,620)	(30,228)
Gross profit	40,374	24,667
Distribution and administration expenses	(1,862)	(4,710)
SIDS I 2008 conference expenses	(8,922)	-
Donations under gift aid	(29,590)	(19,957)
Profit on ordinary activities after donation and taxation	-	-

Total resources expended as shown in the consolidated accounts are £28,620 cost of sales plus £1,862 distribution and administration expenses and £8,922 conference expenses, which total £39,404.

<b>Balance Sheet</b>	<b>2006</b>	<b>2005</b>
	<b>£</b>	<b>£</b>
Fixed Assets	616	91
Current assets	21,791	39,629
Creditors: amounts falling due within one year	(12,407)	(29,720)
Total assets less current liabilities	10,000	10,000
Called up share capital	10,000	10,000
Retained profit and loss account	-	-
Shareholders' funds	10,000	10,000

# The Foundation for the Study of Infant Deaths

## Notes to the Financial Statements

For the year ended 30th June 2006 (Continued)

### 7 Fundraising expenditure

	Direct		Apportioned	
	Costs	Funds	Total	Total
	2006	2006	2006	2005
	£	£	£	£
<u>Costs of generating voluntary income</u>				
Non-FSID events	-	32,865	32,865	29,267
Individuals	70,769	60,253	131,022	146,196
Trusts	443	115,026	115,469	102,604
Companies	-	60,253	60,253	53,657
Other	954	5,478	6,432	4,739
	<u>72,166</u>	<u>273,875</u>	<u>346,041</u>	<u>336,463</u>
<u>Specific events costs</u>				
FSID events	63,846	41,081	104,927	164,239
Other	17,744	13,693	31,437	24,480
	<u>81,590</u>	<u>54,774</u>	<u>136,364</u>	<u>188,719</u>

### 8 Charitable expenditure

	General	Designated	Restricted	Total	Total
	Funds	Funds	Funds	2006	2005
	£	£	£	£	£
<u>Scientific Research</u>					
Grants payable:					
Kings College London	-	75,797	46,250	122,047	52,112
University of Adelaide, Australia	-	31,313	-	31,313	-
University of Bristol	-	112,382	2,200	114,582	61,861
University of Cambridge	-	(5,000)	14,251	9,251	31,983
University College London	-	80,924	5,000	85,924	-
University of Durham	-	2,949	-	2,949	7,827
University of Manchester	-	-	-	-	37,632
University of Newcastle, Australia	-	42,101	-	42,101	-
University of Reading	-	17,618	-	17,618	-
University of Sheffield	-	4,955	-	4,955	-
University of Southampton	-	25,288	22,500	47,788	-
University of Warwick	-	(7,932)	-	(7,932)	-
Direct costs	16,665	-	-	16,665	22,911
Support costs apportioned	9,311	-	-	9,311	8,499
	<u>25,976</u>	<u>380,395</u>	<u>90,201</u>	<u>496,572</u>	<u>222,825</u>

#### Information, support and improving investigations

Grants payable:

London School of Hygiene	-	24,687	-	24,687	6,444
University of Sheffield	-	164,363	-	164,363	64,157
Other grants	-	-	-	-	-
Direct costs	270,382	520	76,887	347,789	319,092
Support costs apportioned	93,109	-	-	93,109	82,866
	<u>363,491</u>	<u>189,570</u>	<u>76,887</u>	<u>629,948</u>	<u>472,558</u>

# The Foundation for the Study of Infant Deaths

## Notes to the Financial Statements

For the year ended 30th June 2006 (Continued)

### 8 Charitable expenditure (continued)

	General Funds £	Designated Funds £	Restricted Funds £	Total 2006 £	Total 2005 £
<u>Monitors and Sundry Equipment</u>					
Purchase of equipment	-	-	92,229	92,229	76,070

#### Monitors and sundry equipment

Monitors and sundry equipment expenditure represents the cost of the specific purchase of monitors and sundry equipment for use by Health Trusts nationwide, and is funded by specific donations and group committees raising the necessary funds locally.

#### Grants payable

The total amount of grants payable in the year amounted to £659,646 (2005: £262,016).

### 9 Apportioned costs

	Management & Staff Costs 1 £	Facilities & Depreciation 1 £	Fundraising Costs 2 £	Total 2006 £	Total 2005 £
<b>Support costs apportioned</b>					
Costs of generating voluntary income:					
Community & events	6,893	7,073	18,899	32,865	29,267
Individuals	12,637	12,968	34,648	60,253	53,657
Trusts	24,126	24,755	66,145	115,026	102,436
Companies	12,637	12,968	34,648	60,253	53,657
Other	1,149	1,179	3,150	5,478	4,878
	57,442	58,943	157,490	273,875	243,895
Fundraising trading: cost of goods sold and other costs:					
Community & events	8,616	8,842	23,623	41,081	46,340
Other	2,872	2,947	7,874	13,693	12,195
Company sponsorship	-	-	-	-	-
	11,488	11,789	31,497	54,774	58,535
Scientific Research	4,595	4,716	-	9,311	8,499
Information, support and improving investigations	45,954	47,155	-	93,109	82,866
	119,479	122,603	188,987	431,069	393,795

1 Support costs are apportioned on the basis of the number of staff working at head office in each area.

2 Other fundraising costs are apportioned on the basis of the number of fundraising staff working in each area.

# The Foundation for the Study of Infant Deaths

## Notes to the Financial Statements

For the year ended 30th June 2006 (Continued)

<b>Net Incoming/(Outgoing) Resources before transfers</b>	<b>2006</b>	<b>2005</b>
	<b>£</b>	<b>£</b>
Net Incoming/(Outgoing) Resources before transfers is stated after charging:		
Auditors' remuneration	12,340	13,336
Depreciation	14,876	16,586
	<u>503,487</u>	<u>452,156</u>
<b>10 Staff Costs and Trustees' Remuneration</b>	<b>2006</b>	<b>2005</b>
	<b>£</b>	<b>£</b>
Staff costs arising during the year amounted to:		
Wages and salaries	466,162	413,613
Social security costs	36,242	35,884
Other pension costs	1,083	2,659
	<u>503,487</u>	<u>452,156</u>
	<b>Number</b>	<b>Number</b>
The average monthly number of persons employed during the year was as follows:	<u>26</u>	<u>26</u>

There were no employees with emoluments above £60,000.

Trustees receive no remuneration or benefits. During the year seven trustees received reimbursed expenses of £2,208 for travel expenses (2005: £500 to 2 trustees).

### 11 Related Party Transactions

During the year the wife of trustee Dr R Wilson was paid a salary of £28,714 (2005: £22,635) for her services as national co-ordinator and conference organiser.

Also during the year £26,635 was paid out to Kings College London (KCL) for research on the Maternal Personality project. Trustee Professor A Greenough, who is employed at KCL, and her husband Professor A Milner, who is also a trustee, were excluded from FSID's grant making decision involving the project.

A grant of £24,687 was paid to the London School of Hygiene and Tropical Medicine (LSHTM) for statistical analyses in the CONI project. Trustee Professor R Carpenter is an Honorary Professor at LSHTM and was excluded from FSID's grant making decision involving the project. Professor Carpenter and trustee Dr C Daman Willems are also members of the CONI steering committee.

Also during the year £5,823 of insurance costs were paid through Lycetts Insurance Brokers of which trustee Mr C Cox is a director.

# The Foundation for the Study of Infant Deaths

## Notes to the Financial Statements

For the year ended 30th June 2006 (Continued)

### 12 Tangible Fixed Assets

<i>The Group</i>	<b>Office Equipment £</b>
<b>Cost</b>	
At 1st July 2005	77,623
Additions	12,097
Disposal	-
At 30th June 2006	<u>89,720</u>
<b>Depreciation</b>	
At 1st July 2005	54,344
Charge for year	14,876
On disposal	-
At 30th June 2006	<u>69,220</u>
<b>Net Book Value</b>	
At 30th June 2006	<u>20,500</u>
At 30th June 2005	<u>23,279</u>
 <i>The Foundation</i>	 <b>Office Equipment £</b>
<b>Cost</b>	
At 1st July 2005	77,514
Additions	11,466
Disposals in year	-
At 30th June 2006	<u>88,980</u>
<b>Depreciation</b>	
At 1st July 2005	54,326
Charge for year	14,770
Depreciation on disposal	-
At 30th June 2006	<u>69,096</u>
<b>Net Book Value</b>	
At 30th June 2006	<u>19,884</u>
At 30th June 2005	<u>23,188</u>

# The Foundation for the Study of Infant Deaths

## Notes to the Financial Statements

For the year ended 30th June 2006 (Continued)

<b>13 Debtors and Prepayments</b>	<b>Group</b>	<b>Group</b>	<b>Foundation</b>	<b>Foundation</b>
	<b>2006</b>	<b>2005</b>	<b>2006</b>	<b>2005</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Amounts owed by group undertakings	-	-	29,590	28,468
Other debtors	2,927	2,600	2,927	2,600
Prepayments and accrued income	50,123	56,361	49,793	56,335
	<u>53,050</u>	<u>58,961</u>	<u>82,310</u>	<u>87,403</u>

### 14 Creditors: Amounts falling due within one year

	<b>Group</b>	<b>Group</b>	<b>Foundation</b>	<b>Foundation</b>
	<b>2006</b>	<b>2005</b>	<b>2006</b>	<b>2005</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Trade creditors	84,037	63,796	83,826	63,796
Amounts owed to group undertakings	-	-	20,180	30,740
Taxation and social security	12,544	9,985	12,544	9,985
Accruals and deferred income	369,488	124,472	366,702	123,220
	<u>466,069</u>	<u>198,253</u>	<u>483,252</u>	<u>227,741</u>

The balance owed to the group undertaking is not subject to a formal agreement and has been paid shortly after the year end.

### 15 Creditors: Amounts falling due after more than one year

	<b>Group</b>	<b>Group</b>	<b>Foundation</b>	<b>Foundation</b>
	<b>2006</b>	<b>2005</b>	<b>2006</b>	<b>2005</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Grants payable - research grants	<u>55,168</u>	<u>-</u>	<u>55,168</u>	<u>-</u>

### 16 Capital and Future Commitments

The Foundation has no capital or future commitments (2005 - £Nil).

### 17 Operating Leases

At 30th June 2006 there were annual commitments in respect of operating leases for land and buildings as follows:

	<b>2006</b>	<b>2005</b>
	<b>£</b>	<b>£</b>
<i>Group and Foundation</i>		
On leases expiring within 1 year	21,130	-
On leases expiring within 1 - 2 years	<u>-</u>	<u>50,000</u>

# The Foundation for the Study of Infant Deaths

## Notes to the Financial Statements

For the year ended 30th June 2006 (Continued)

18 Statement of Funds	At 1st July 2005 £	Incoming Resources £	Outgoing Resources £	Fund Transfers £	At 30th June 2006 £
<b>Restricted Funds:</b>					
Environmental conditions	-	2,200	(2,200)	-	-
Maternal Personality	-	500	(500)	-	-
Spontaneous labour	30,967	-	(14,251)	(16,716)	-
Premature infants	29,000	16,750	(45,750)	-	-
Pathology Study	-	5,000	(5,000)	-	-
Fatal allergic reactions	-	22,500	(22,500)	-	-
Helpline	-	24,000	(24,000)	-	-
Training	-	29,538	(29,538)	-	-
Bedsharing	2,944	-	(2,944)	-	-
BabyZone	290	-	(290)	-	-
Befriender	7,270	-	(104)	-	7,166
Regional Co-ordinators	-	26,395	(20,011)	-	6,384
CONI Monitor funds	50,854	102,627	(92,229)	(2,076)	59,176
<b>Total Restricted Funds</b>	<u>121,325</u>	<u>229,510</u>	<u>(259,317)</u>	<u>(18,792)</u>	<u>72,726</u>
<b>Unrestricted Designated Funds:</b>					
Reserves Policy fund	186,000	-	-	(7,000)	179,000
CONI Designated funds	97,231	-	(189,050)	91,819	-
Project funds	406,576	-	(380,915)	145,265	170,926
<b>Total Designated Funds</b>	<u>689,807</u>	<u>-</u>	<u>(569,965)</u>	<u>230,084</u>	<u>349,926</u>
<b>Unrestricted General Funds:</b>					
Foundation	129,918	1,082,200	(885,932)	(181,702)	144,484
FSID Sales Ltd	-	68,994	(39,404)	(29,590)	-
<b>Total General Funds</b>	<u>129,918</u>	<u>1,151,194</u>	<u>(925,336)</u>	<u>(211,292)</u>	<u>144,484</u>
<b>Total Unrestricted Funds</b>	<u>819,725</u>	<u>1,151,194</u>	<u>(1,495,301)</u>	<u>18,792</u>	<u>494,410</u>
<b>Total Funds</b>	<u>941,050</u>	<u>1,380,704</u>	<u>(1,754,618)</u>	<u>-</u>	<u>567,136</u>

An amount of £16,716 was transferred from restricted to unrestricted funds. This releases 2004 restricted income which should have been released in that year. The amount of £2,079 represents payments by individual CONI funds to the CONI designated fund for sundry items.



# The Foundation for the Study of Infant Deaths

## Notes to the Financial Statements

For the year ended 30th June 2006 (Continued)

### 18 Statement of Funds (continued)

During the year the charity allocated £227,926 for new scientific research projects, and this sum was transferred to Designated Charitable Activity funds. Off-setting this was £63,184 transferred back to the general funds as restricted income was received for specific projects and a further £19,477 was transferred back as no longer required. These movements gave a net transfer of £145,265.

The nature and purpose of each of the funds is as follows:

#### Restricted Funds

The project fund donations represent donations received for specific projects:

*Environmental conditions* - Investigation after sudden death in infancy is a detailed study of death scenes to identify risks in the sleeping environment.

*Maternal Personality* - Investigation of the relative impact of maternal personality disorder and depression on early infant care.

*Spontaneous labour* - Early onset of spontaneous labour is a study of whether risk of cot

*Premature infants* - Optimal sleeping position in premature babies is a study of when

*Pathology Study* - Investigation of which pathological tests are most effective in identifying cause of death.

*Fatal Allergic Reactions* - A study of anaphylaxis in cot death.

*Helpline* - Provides support for bereaved families and advice for professionals and

*Training* - Project to train professionals on responding to death and

*Bedsharing* - Project to raise awareness of risk factors in bedsharing of infants and parents.

*BabyZone* - An advice leaflet on safe infant care.

*Befriender* - FSID's national network of befrienders, trained and supported by FSID, enables bereaved parents and grandparents to receive one-to-one support by phone, email or in person.

*Regional Co-ordinators* - Based in eight regions around the country, they represent FSID in liaising with local professionals to ensure best practice supporting families and investigating deaths.

*CONI Monitor funds* - Monitors for use in the scheme, Care of the Next Infant, after a cot death or in other difficult circumstances.

#### Designated Funds

The Reserves Policy fund is the amount set aside in accordance with the reserves policy.

The CONI Designated fund represents the amount set aside by the trustees towards specific costs such as wages and salaries for those staff to run the CONI scheme.

The project funds are the amounts that the trustees have allocated towards scientific research projects. The Foundation will not undertake a project unless funds for the complete project are available. When the grant recipient is paid for the expenditure

# The Foundation for the Study of Infant Deaths

## Notes to the Financial Statements

For the year ended 30th June 2006 (Continued)

### 19 Analysis of Group Net Assets between Funds

	General Funds	Designated Funds	Restricted Funds	Total Funds
	£	£	£	£
Tangible fixed assets	20,500	-	-	20,500
Net current assets	179,152	349,926	72,726	601,804
Creditors: amounts falling due after more than one year	(55,168)	-	-	(55,168)
	<u>144,484</u>	<u>349,926</u>	<u>72,726</u>	<u>567,136</u>