

The Scottish Cot Death Trust

SCIO Charity Number

SC003458

Trustees' annual report and accounts

Year ended 31st March 2025

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## Introduction from Chair

### An introduction from our Chair

Every year of the Trust's work has been important; this year particularly so, as we look back on four decades of work encompassing a strong legacy of advocacy, prevention work and compassionate support to families. As we approach our 40th anniversary we can look back with pride at the impact we have had on reducing SUDI numbers across Scotland through our prevention work and safe sleep guidance and recognise the honour and privilege it has been to stand alongside bereaved families, ensuring that no family is left to grieve the loss of their little one alone. This milestone is a testament to the dedication of our supporters, staff, and volunteers, whose commitment has sustained our work through both challenging and transformative times.

Our end of year report reflects not only the financial health of our organisation but, more importantly, the impact of our work in supporting bereaved families, funding vital research, and raising awareness to prevent sudden unexpected death in infancy (SUDI) across the past year and beyond.

This year has been one of both challenges and achievements. We continue to navigate an evolving landscape, ensuring that our services remain accessible and meaningful for those who need us most. Thanks to the generosity of our supporters, funders, and partners, we have been able to sustain our bereavement support programmes and engage strongly with communities across Scotland to promote safer sleep practices and infant and carer health. Our Executive Director Lynsey Kidd moved on from the Trust in October 2024, to a post with Evaluation Support Scotland. During her time with us Lynsey made a lasting and important contribution to the operations of the Trust, and we remain so grateful for her diligent, conscientious and compassionate approach; we wish her every success in her new role. Our Exec Director post has been covered on an acting basis by our Education Manager [REDACTED] until the end of this financial year.

Financial sustainability remains a pressing concern, and we are acutely aware that the future of the Trust is not without uncertainty. As always, we are committed to ensuring that every pound we receive is used wisely, maximising our impact while carefully managing our resources. Our accounts reflect this responsible stewardship and our ongoing efforts to secure the future of our services.

As we mark this significant anniversary, we do so with immense gratitude to all who have supported our work—whether through donations, fundraising, volunteering, or advocacy. Your support has made a real and lasting difference to families across Scotland, and continues to do so. I extend my sincere gratitude to our dedicated staff, trustees, volunteers, funders and donors for their unwavering commitment to our cause. Your support is what has allowed us to bring hope and reassurance to families at the most difficult times in their lives.

Our dedication to our mission remains unwavering. Together, we will continue to honour the memory of every child lost and strive for a future where fewer families experience such heartbreak. Thank you for being part of this journey with us.

[REDACTED]

Chair

# Report of the Trustees

The Board of Trustees of The Scottish Cot Death Trust presents its annual report and financial statements for the year ended 31st March 2025.

The Board of Trustees are complying with their duty as set out in the Charities and Trustees Investment (Scotland) Act 2005.

## OBJECTIVES, ACTIVITIES, ACHIEVEMENTS AND PERFORMANCE

### Charitable purpose

The Scottish Cot Death Trust's charitable aims remain as valid this year as they were when identified in 1985:

1. Providing support for bereaved families.
2. Educating the public and health professionals about cot death.
3. Funding research into the cause(s) and mechanisms of cot death.

The Scottish Cot Death Trust's vision is to eliminate sudden and unexpected infant and young child death. Making a difference through research, education and bereavement support is The Scottish Cot Death Trust's mission statement.

In Scotland in 2024 there were 44,835 live births and 159 infant deaths. Of those deaths, 40 were sudden unexpected deaths of infants (SUDI) and young children aged under 5 years, presenting as unexplained at the time of death, and requiring a legal investigation. In 2025 during the reporting period up to 31st March there have been a further 14 sudden and unexpected deaths of infants and young children.

SUDI still accounts for the largest cause of post-neonatal deaths in children within the first year of life and for a number of young children aged over one year too. The number of losses is significantly less than when the charity was founded in 1985, and we have seen a slight decrease again compared to the numbers seen across 2023. We also must consider the rate of SUDI as whilst the number of these deaths is less than when the charity was established, the number of live births has also fallen. The number of SUDI in Scotland continues to be unacceptably high.

When a baby or young child dies suddenly and unexpectedly, the impact is devastating for families. There is also a wider impact on the local community, on those professionals involved at the time of the death, and those caring for the family long term. Society too feels the weight of these deaths through increased social isolation, increased poverty and worsening mental health affecting many who experience SUDI. As Scotland's only charity dedicated to the issue of sudden unexpected infant death The Scottish Cot Death Trust provides a unique service for those who need it.

### Summary of charitable activities

#### Our activities and achievements

From April 2024 to the end of March 2025 we continued to work across each of our charitable aims.

#### Providing support for bereaved families

There is a variation in when and how families access our services, and support available is responsive and flexible, enabling us to ensure we can meet the needs of families when they engage with us. Our services are available to all families, including extended family members who have been affected by the sudden and unexpected loss of a child. Our services are available to families no matter when they seek support and as in previous years, we continued to be contacted by families several years after their bereavement.

## Report of the Trustees

### OBJECTIVES, ACTIVITIES, ACHIEVEMENTS AND PERFORMANCE (continued)

In the reporting period our services reached 274 individuals and actively supported 77 families through our bereavement support and Next Infant Support Programmes. Direct support has been via telephone or online, mostly at the request of families. We continue to see high levels of complexity across families, resulting in us providing longer-term support with more frequent contact in some cases.

As part of our support offer, we have a trusted network of counsellors and therapists providing a range of therapeutic care, including person centered counselling, and talking treatments for trauma such as EMDR. Our counselling provision is available to all family members affected by the sudden and unexpected loss of their child and during the reporting period we have provided counselling for parents and grandparents through 1:1 or couple sessions. In addition, we have continued to provide play therapy and youth counselling as part of our support for bereaved siblings.

This year saw several new support pilots for the Trust. We commenced a pilot programme with student counsellors, in their last phases of counselling education and we saw four student counsellors come on board and integrate as part of our support team. The initial pilot was very successful, as it provided a high level of therapeutic input in modes and at times that were more accessible and flexible for our families. As a result, we have continued to run the programme and we welcomed 4 more student counsellors into our team at the beginning of 2025, with two of our previous students remaining as volunteer counsellors with the team. Through our network of counsellors, therapists and students we have offered 292 counselling sessions for bereaved families across Scotland.

An additional level of support has been introduced through our innovated “Listening First” volunteer programme. For some families, the intensity of active support work or therapeutic counselling is too much too soon, however, they require a space and place to process their grief in ways and at times that feel right for them. With this in mind, we began our Listening first initiative, which has allowed several highly trained volunteers to give time and space to families to speak about their grief, or the challenges of every day life in light of their loss, without the intensity which formal therapy may require. Across the reporting period we have provided 106 listening first interactions and feedback indicates this has been a very positive provision for our families:

*“It took me a little while to warm up, but [they’ve] been lovely. I really enjoy our calls now. They help me regulate my emotions when they get too much, when the pain and guilt feel like too much. It feels good having that support there, because there’s no judgment at all and they are so good at listening...”*

*““I wasn’t sure at first, wasn’t sure what to talk about. I think it’s because I’d been speaking about my loss before, and I didn’t want to start all over with someone new. But when I realised it was more about my pregnancy, about how I feel now, in this moment I became more open. And I really liked that someone cared, even just someone messaging and remembering my physical pregnancy pain was a comfort”*

Our Next Infant Support Programme (NISP) aims to support families who have previously experienced the sudden and unexpected death of a child and go on to have subsequent children. The focus of the programme is early intervention which addresses past bereavement issues for the whole family and in addition provides practical parenting advice and support. In the reporting period we have reached 69 individuals, through the provision of resources such as support packs and apnoea monitors, direct support, first aid training, and counselling for parents and siblings. As with our wider support provision we have seen an increase in more complex support needs requiring longer term, and more frequent support from our staff team.

## Report of the Trustees

### OBJECTIVES, ACTIVITIES, ACHIEVEMENTS AND PERFORMANCE (continued)

Our Bereavement Support Manager provides direct support and has developed our support services robustly over the past year, allowing us to increase our package of support for families to better meet their expressed needs.

Feedback from those supported by the Trust includes:

*“The Scottish Cot Death Trust were in touch very quickly after my son's passing. I was offered to be put in touch with other bereaved mums and also offered counselling. The instant support from the charity amazed me.”*

*“I'm so glad we have the Trust ,we really feel connected and supported.... I honestly couldn't do it without the support to speak about our [daughter]. Sometimes it all feels unbearable, but when I get the chance to talk about [her], I feel just a little bit lighter.”*

*“Sometimes I feel like it's only the Trust who want to hear about my [daughter]. Everyone else either gets fed up or uncomfortable around me, and that really hurts because it wasn't all sadness. There were so many happy moments too. I find it hard to open up to most people, but with the Trust, I can say things I wouldn't say to anyone else. They help me understand my feelings and remind me it's okay to feel, to think, and to have questions, even if they sound strange.”*

#### Educating the public and health professionals about cot death

Throughout the year we continued to provide a training programme for a diverse range of professionals. During the reporting period we have provided training for 1411 professionals from across sectors. In addition, 1545 Early Years Practitioners have completed safe sleep training via our online learning platform.

We extended our reach to professionals through conferences and our broader reach through our digital channels exceeded 140,500.

#### Safe Sleep Education

We have provided our online learning platform for over a year, and those working in Early Years Settings continue to tell us that this is a flexible, accessible way for them to ensure they are providing safe sleep opportunities for the children in their care. This package remains a resource-efficient way for the Trust to provide this training across Scotland and has aided us in diversifying our income streams and allows provision of training in more sustainable ways. As a result of both the robustness of content and the flexibility of provision we have seen a significant increase in staff accessing training in this way, and our plans to further expand this to other early years care providers will aid in ensuring wider access.

We maintain provision of “live” safe sleep sessions for those settings who have a strong stated preference or need, but to increase sustainability we have pivoted wholly to MS Teams for this and no longer provide in person sessions within early years settings. Sessions still allow staff to gather and engage with the same material at the same time, and settings/agencies welcome the opportunity to engage immediately and corporately with the subject matter. In the reporting period we delivered 42 safe sleep sessions to 649 participants.

Feedback on the package remains very positive, with responses including:

*“I thought the combination of videos, text and resources was a great idea, as this is a great way to engage staff by offering different ways to learn.”*

*“Great and clear training very easy to follow and great guidance.”*

## Report of the Trustees

### OBJECTIVES, ACTIVITIES, ACHIEVEMENTS AND PERFORMANCE (continued)

*“Fab training would recommend, videos were very clear and the safe sleep video was interesting!”*

*“This is a very useful training module for any one working with young children in an early years setting”*

In 2024/25, the Scottish Cot Death Trust took the strategic decision to streamline its training provision to focus on Safe Sleep education, ensuring continued delivery of high-quality, accessible information to professionals and families across Scotland. As part of this refocusing, the Trust has also evolved its messaging around infant sleep safety.

While our evidence-based position remains that the safest place for a baby to sleep is always in a separate, flat sleep space, we recognise the importance of honest, open dialogue with families. Our approach has moved away from an abstinence-based message regarding bedsharing towards a harm reduction model, acknowledging that for a range of personal, cultural or practical reasons, some parents may choose to bedshare. We believe these choices should be informed by clear guidance and a sound understanding of risk—particularly where additional factors such as smoking, alcohol or substance use, or the needs of premature or low birth weight infants are present.

By supporting health and social care professionals to engage in these nuanced, supportive conversations, and by encouraging them to actively help families recognise risks, we aim to empower families to make wholly informed decisions while reducing the risk of SUDI as far as possible. This person-centered, pragmatic approach reflects our continuing commitment to evidence-based prevention and practical support for families.

#### SUDI Awareness Training

This training provides an overview of SUDI, SUDI processes, and the experience of families. The training raises awareness to ensure practitioners are well placed to support families they work with who are affected by the sudden and unexpected death of a child.

In the reporting period we delivered 24 SUDI training sessions to 749 participants. Feedback from this training has been very positive with responses including:

*“The facilitator really was a God send in the delivery of this training, their empathy and passion came across in every syllable and the training was delivered in such a personalised, educational and informative way. Difficult subject matter and deeply difficult to remain professionally engaged with at briefly sad points, but it was delivered admirably. Thank you, sincerely.”*

*“This would be fantastic training for Trainee Health Visitors – we must get more of this!”*

*“I found this a very engaging session. The trainer answered questions as they came through which allowed you to link it with what was being talked about, rather than when the session had moved on. It was a very interesting and informative training which I will be recommending to colleagues and students.”*

#### SUDI Simulation

Across 2024/25 we diversified our SUDI simulation education package as we recognised that learning needs of first responders were very different to the needs of those staff who were present from the Emergency department onwards. As such, we piloted a “First responder” edition of our SUDI sim training, based in a home environment and in collaboration with colleagues from the University of West Scotland, Scottish Ambulance Service and Police Scotland and our thanks go to this group who volunteered their time and experience to aid in running this session. Sessions allow ambulance service personnel and uniformed officers experiential learning to ensure a level of preparedness for what is an

## Report of the Trustees

### OBJECTIVES, ACTIVITIES, ACHIEVEMENTS AND PERFORMANCE (continued)

uncommon emergency situation. Whilst these sessions are highly emotive, all who have participated have found the experience worthwhile. In the reporting period 13 first responders participated in SUDI Simulation training.

Additionally, we delivered a session on SUDI simulation at the NES Bereavement conference in November 2024, which 103 delegates attended. This session aimed to empower attendees to set up and run their own simulation sessions in their local areas.

Feedback from this training has been positive with responses including:

*"This session was fantastic and really helped build my knowledge around SUDI, thank you for running it."*

*"Just wanted to thank you for treating such a difficult subject with such empathy. It was very nice to be offered any needed support if needed. Thank you so much for arranging this morning and I would highly recommend this to any of my colleagues."*

*"I have returned to my shift and told them how helpful the course was. I thought the joint partnership with the Ambulance service was fantastic and it would be great to see this course being delivered to the new recruits at the Police College. I learned a lot of valuable things that I did not know, even after X years of being a response police officer."*

### Exhibitions

To ensure we were maximising our limited resources, this year we decided not to exhibit at events that incurred a fee. This year we exhibited in person and presented a poster abstract focused on SUDI-Simulation to the NHS Scotland conference.

### Digital Communications

In October 2024 we welcomed [REDACTED] back from maternity leave to the staff team as Communications Officer. This dedicated focus has enabled us to develop our communications and grow our reach across our various platforms. We continued to use a range of digital communication methods to engage with the wider public and our digital reach exceeded 140,500. We were active across all main social media platforms, with Facebook continuing to be our most engaged with channel.

In addition to our social media channels, our website continued to be a rich source of information for the public and professionals with options to book training, register for our Next Infant Support Programme and sign up for our newsletter. In the reporting period we had over 2,557 subscribers to our newsletter, which was shared quarterly.

### Resources

We continued to provide copies of our Easy Read Safe Sleep leaflets and Back to Basics tube resources to health and social work teams across Scotland, as well as to early years settings, and to our partners in the third sector. Our collaboration with those working with parents continues to support raising awareness of cot death and safe sleep practices.



# Report of the Trustees

## OBJECTIVES, ACTIVITIES, ACHIEVEMENTS AND PERFORMANCE (continued)

### Research into the cause(s) and mechanisms of cot death

Scottish Cot Death Trust continued their commitment to research during the reporting period, with a number of active research projects funded by the charity. Following review of the charity's finances, the Trustees have agreed to an ongoing pause of direct funding of research for the foreseeable future. The Trust maintains strong advocacy around the conduct of research into the causes and prevention of SUDI and remains committed to utilising research in all of its training.

### Digitisation of Historical Data

Our project with the University of Glasgow to digitize historical data, which includes four decades of Scottish SUDI data was completed this year and we are grateful to the skill and patience of the research team at the University in ensuring this data will be maintained to aid and inform research for years to come.

### SIDS Risk Calculator

Research conducted by [REDACTED] at London School of Hygiene and Tropical Medicine regarding the "Validation, publication and dissemination of SIDS risk calculator" has now concluded. We look forward to reviewing publications from this work in the near future.

### Financial Rewards for Smoking Cessation During Pregnancy and Birth Weight

In 2023 we awarded funding to Dr David Tappin for research into birth weight change associated with offering financial rewards for smoking cessation to pregnant women, and to estimate the average expected birth weight change for neonates born to those who quit smoking because of the rewards. We were pleased to see this research published in JAMA network in March 2025.

### National Work and policy development

The overall incidence of sudden unexpected deaths of babies and toddlers in Scotland during 2024/2025 remains unacceptably high for a western country. The remit of our small charity is wide, and to effectively influence each area within our charitable purpose we must engage with wider stakeholder groups. Throughout the year we have continued to work collaboratively with a range of partners both longstanding and new. We are committed to working with agencies from all sectors across Scotland and beyond.

**National Bereavement Care Pathways (NBCP)** provides dedicated, evidence-based care pathways designed for all healthcare professionals and staff who are involved in the care of women, partners, and families at all stages of pregnancy and baby loss. We continue to support the programme and have resumed our role on the core group and as lead editors of the SUDI pathway. At a local level we are actively engaged with NHS Greater Glasgow and Clyde as they implement the pathways.

We are connected to all eight **bereavement networks**. These local groups allow many charities to work collaboratively to improve the reach and impact of their work. They also help ensure that professionals working in different areas across Scotland are aware of the individual services offered by each organisation. Collaborative work amongst these networks is improving the bereavement care for families across Scotland.

This year our partnership with **Linus Project UK** continued. They make hand quilted blankets for Scottish Cot Death Trust to make available to families bereaved by SUDI. These are distributed to emergency departments across Scotland along with information about the charity.

## Report of the Trustees

### **OBJECTIVES, ACTIVITIES, ACHIEVEMENTS AND PERFORMANCE (continued)**

We have further developed our partnership with **St Andrew's First Aid** who, through their volunteer network provide first aid sessions for families as part of our Next Infant Support Programme. We are grateful for this partnership and were pleased to provide SUDI and safe sleep training to St Andrew's First Aid volunteers.

We continued to participate in the **Child Death Partnership Group**, a multi-agency group chaired by Police Scotland. The group meets quarterly to discuss issues, developments, and responses relating to sudden deaths in children. This is an opportunity for shared learning and allows The Scottish Cot Death Trust to feedback families' voices about their experience with services when their child died.

We were also invited to take part in the Crown Office and Procurator Fiscal Service' Improvement Board meetings, as a Third Sector partner involved in both prevention and support work. This has been an opportunity to input directly into the procedures which our families experience, to help improve what is an incredibly difficult process for them to endure.

#### **National awareness events**

The Trust engaged with national awareness events, particularly through our digital channels. These events are effective vehicles for reaching more people and ensuring key issues remain visible to the public.

**Child Safety week** in June each year is an important awareness period to highlight safe sleep and the role this has in prevention of accidental sleep related deaths in babies and young children.

**Baby Loss Awareness week** in October provides an opportunity for many baby loss charities to work together to raise the profile of infant loss and the impact this has on the wider community. This year we invited families to place a light on our virtual 'Lake of Light' in memory of their child; the response from our community of families was very positive. We also continued our 'Wee Memory Walk' as part of Baby Loss Awareness Week which invited families to take part in any kind of walk, in any location. The engagement with this activity has built this year, and we continue to offer families and supporters a range of opportunities to engage with this time in ways that feel natural for them. We also engaged with this national campaign through our various social media channels.

#### **Thank you to our donors**

This is an opportunity to thank those who have so generously supported the work of The Scottish Cot Death Trust throughout 2024/2025. The dedication, enthusiasm and effort given by individuals and organisations ensures we can continue and indeed grow our activity. In summary:

£5,709 was donated through in memoriam and legacy giving. We are always humbled that families choose to support the charity during their most challenging times.

The fundraising landscape remains challenging and we are so grateful to all those who took part in events and to those who supported them.

This year we received funding through a successful Youth Philanthropy Initiative submission, undertaken by a team of S2 students from Montrose Academy. The team ably shared the Trust's objectives with judges and were awarded £3000 for their fantastic presentation.

## Report of the Trustees

### OBJECTIVES, ACTIVITIES, ACHIEVEMENTS AND PERFORMANCE (continued)

Challenge events have continued and we are thankful to all those who have taken on challenges and raised funds for the Trust. Key challenge events throughout the year included:

- **London Marathon** – our marathon runners in both 2024 and 2025 events raised £16,626 in the reporting period.
- **Kiltwalk** is a popular event in Scotland, taking place in several major cities. Those walking in support of the Trust raised £8,778.
- **May “Bag a Munro”** challenge in June 2024 led by [REDACTED] raised a fantastic £3,633 as he led a group of 6 others up the Inaccessible Pinnacle (In Pinn) in Skye as part of this month's challenge.

Between other challenge events, running events, and district groups an amazing £14,239 was donated. The effort by all who took part in events is recognised by the Trust and we are thankful to every single person involved.

Given our success with the Welly Waddle last year we have made plans to relaunch this as a core fundraising event for early years and families across 25/26.

We ventured into a new fundraising provision this year - “Bouncing Bingo” in Baillieston and we raised £3904 for this event and were incredibly grateful to the Baillieston community and their resident DJ “Here We Joe” for joining us in all the fun. A further event held in the Montrose area raised an amazing £2,445.

We received £6,924 in relation to our education sessions.

The total income from event participation which we administer is £33,677 which is wonderful, particularly considering the challenging financial climate.

£509 was collected through the many collection tins held by small businesses throughout Scotland. A further £3,029 was raised from bucket collections in supermarkets and Glasgow’s Central Station. Montrose FC collection also raised £301. Thank you to all those businesses and volunteers who supported these collections.

In addition to supporting co-ordinated events, many people including bereaved families and their friends will wish to hold their own events in memory of a baby or young child who has died. Throughout the year, our community raised £9,888 through their own activity.

Some people have set up online fundraising through their Facebook page asking for donations for The Scottish Cot Death Trust in general and also often in lieu of birthday or other celebratory gifts. This popular fundraising stream has raised £1,911.

Other individual giving opportunities such as our Christmas appeal, celebration giving, direct debit payments, payroll giving and online shopping platforms which donate a percentage of sale value, contribute a significant amount to our income. These various ways to donate provided income of £13,060.

Gift Aid has brought welcome additional income of £13,470 from all donations received from individuals.

## Report of the Trustees

### **OBJECTIVES, ACTIVITIES, ACHIEVEMENTS AND PERFORMANCE (continued)**

Thank you to each of the companies and organisations who have supported us throughout 2024/25. The income this has generated for us this financial year is £19,666. The following companies gave donations to the charity either as one-off donations, through several fundraisers or as matched funding employee's fund raising for the charity:

- Buchanhaven Pharmacy
- Big Bad Wolf Childrens Theatre
- Police Scotland – Greater Glasgow
- Angus Clearance Services
- McLaughlin and Harvey Construction
- Capita ID
- Lossiemouth FC
- Cairnsmill Caravan Park
- Morrisons Foundation
- The Wood Foundation (YPI)

Income received through charitable Trust Donations and Grants has been invaluable to us continuing to deliver services this year. We have received a total income of £69,064. We are grateful to all our donors and supporters and in particular want to thank the following funders and Charitable Trusts for their donations throughout the year:

- Scottish Government
- The Robertson Trust
- Conundrum Charitable Trust
- Haydon Kirkwood Trust
- Children's Aid Scotland
- The Ronald Miller Foundation
- The Blackford Trust
- James Inglis Testamentary Trust
- Barrie Benevolent Fund
- St Katherine's Fund
- The Cobber Charitable Trust
- Meikle Foundation
- Netherton Trust
- Saints and Sinners Club
- The Basil Death Trust

The investment portfolio administered by Rathbones on a discretionary basis has provided an income of £3,682.

# Report of the Trustees

## FINANCIAL REVIEW

### Financial review

Income during this reporting period increased by £24,745 from the previous year, this reflects a number of key areas of work in diversifying income – increasing our Trusts and Grants connections, increasing our paid training provision and increased energy in our Trust-run activities through our Fundraising officer. Income for the year was £201,299.

Total expenditure was roughly maintained, despite rising costs for the sector which reflects the optimised operations we now run at the Trust. Expenditure for the year was £235,082.

The issue of financial prudence and control continues to be a matter of priority. Identifying ways in which to increase income and diversify income streams continues to be a key focus.

### Reserves policy

Scottish Cot Death Trust aims to maintain a general reserve of funds sufficient to meet its financial, legal and moral obligations to its service users, employees and volunteers and to all relevant authorities.

Reserves represent assets held by the Trust, over and above those required for the day-to-day operations.

The Trust is no different to many other organisations; it needs a general reserve:

- To deal with sudden and unexpected reductions in income
- To provide for any lags in income
- To meet an unexpected expenditure, for example, unplanned replacement of IT equipment
- To ensure it can meet all its obligations and liabilities as part of a managed closure

The Trust aims to hold reserves of £130,000 which are deemed to be at an appropriate level to ensure the sustained running of the Trust's core services for six months running costs.

The policy and reserves level will be reviewed at least annually, and remedial action implemented if reserves fall below a safe level identified during regular meetings with Trustees.

The financial landscape has radically changed over the last few years, with both COVID and cost of living crisis having a significant impact. Generating income through donations and traditional fundraising activity is challenging and we are making changes to our operating models to develop new income streams to support our long-term financial resilience. However, the current climate for financial insecurity means that the Trust may need to rely on its reserves to meet any gaps in income.

Our current reserves of £126,870 (investment stocks) £43,153 (cash at bank) which includes designated funds of £130,000 for running costs are deemed to be at an appropriate level to ensure the sustained running of the Trust's core services for six-months running costs.

The policy and reserves level will be reviewed at least annually, and remedial action implemented if reserves fall below a safe level identified during regular meetings with Trustees.

On the 7 May 2024, Trustees reviewed the reserves policy and agreed to remove the designated support fund as this activity is reflected in the annual budget and the 6 months reserve figure. Trustees also agreed to remove the designated research fund and allocate any research spending as part of the annual budget process.

# Report of the Trustees

## FINANCIAL REVIEW (continued)

### Funds

Funds available to the charity are categorised into those which can be used freely (general), and funds donated for a particular activity (restricted). There are also designated funds which is for activity which the charity Board has made a commitment to expend funds on.

General funds consist of funds which are available to the charity to use in furtherance of achieving its objectives.

The charity's accumulated surplus stands at £174,530 at the balance sheet date. At 31 March 2025, the charity holds restricted funds of £150, unrestricted designated funds of £130,000 and unrestricted general funds of £44,380. The Charity's free reserves (unrestricted general reserves excluding tangible fixed assets) were £44,155 at 31 March 2025.

In line with best practice and recommendations by the Scottish charity regulator, OSCR, The Scottish Cot Death Trust will maintain a contingency reserve of £130,000 for a six-month period toward running costs for the organisation if income is reduced.

Restricted funds are donations contingent on being used within a particular activity. Within 2024/2025 the following donations were restricted:

- A total of £35,000 was received from charitable trusts and grant funders as restricted for provision of support services including counselling.
- This year, £1,822 has been classified as restricted for delivery of education and awareness about safe sleep for infants through our learning platform.
- An award of £8,267 was received to renew IT equipment for the Trust and input into communications services.
- Individual donations £200

### Investment powers, policy, and performance

The Trustees have wide powers of investment, as set out by the former Trust Deed and the existing SCIO. The trustees follow the advice of their stockbrokers Rathbone Investment Management. A prudent level of funds is retained in bank deposits.

Those funds invested in stocks and shares have been very variable over the past 12 months. During this reporting period the overall value of the portfolio is at £126,870 with an income of £3,682 realised.

### Donated facilities and services

The Trust currently occupies offices at the West Glasgow Ambulatory Care Hospital. NHS Greater Glasgow and Clyde (GGC) has always been extremely supportive of the Trust and its connection with the facilities in the NHS Board. The Ambulatory Care Hospital is due to close in the coming months, and NHS GGC have kindly agreed to continue office provision for the Trust at their new Barr Street Health Hub centre.

The Trust has several dedicated volunteers whose contribution is vital in the delivery of our services.

### Management Structure

Responsibility for the day-to-day management of the Trust is delegated to the Executive Director, who is supported by the wider staff team and the Board. The Executive Director reports to Trustees and is managed by the Chair of the Board.

## Report of the Trustees

### **PLANS FOR THE FUTURE**

As a charity the continuing difficulty in raising funds to meet the needs of the families we support is something we need to address. We intend to explore a number of options including seeking partners to provide services, reduce outgoings through planned cost savings and other forms of co- working or joint working. The trustees will also explore more formal arrangements including asset transfer to ensure the work done by the Trust continues.

# Report of the Trustees

## REFERENCE AND ADMINISTRATIVE DETAILS

**Registered Charity number**

SC003458

**Company Number**

CS000527

**Principal address**

5th Floor (5B) West Glasgow Ambulatory Care Hospital  
Dalnair Street  
Glasgow  
G3 8SJ

**Trustees**

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**Executive Director: March 2024-October 2024**

[REDACTED]

**Acting Executive Director:**

[REDACTED]  
[REDACTED]

**Independent Examiner**

Stripe Accountants  
5 South Charlotte Street  
Edinburgh  
EH2 4AN

**Bankers**

Bank of Scotland  
Pentland House  
8 Lochside Avenue  
Edinburgh  
EH12 9DJ



## Report of the Trustees

### REFERENCE AND ADMINISTRATIVE DETAILS (continued)

#### Solicitors

Shepherd & Wedderburn  
1 West Regent Street  
Glasgow  
G21RW

Committees:

#### Scientific Advisory Committee

[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]

# Report of the Trustees

## STRUCTURE, GOVERNANCE AND MANAGEMENT

### Governing document

The Scottish Cot Death Trust is a Scottish Charitable Incorporated Organisation (SCIO), governed by a constitution written for the SCIO which came into effect on the 3rd of September 2015. Prior to this date The Scottish Cot Death Trust had the legal entity of a charitable Trust.

### Recruitment and appointment of new Trustees

The recruitment and selection of Trustees is formalised and is initiated by a written briefing outlining aims and objectives of the Trust and the role of a Trustee prior to confirmation of appointment by the Board. A 'Guidelines for Trustees' pack is provided for signature which sets down the legal obligation for the Trustee. Contained within the pack is a checklist for induction for the new Trustee about the Trust's activities.

During 2024/25 one Trustee joined the Board. We end the year with 12 Trustees.

### Management

The Scottish Cot Death Trust is governed by a Board of Trustees which includes representatives from a range of professions including medicine, finance, law, and nursing as well as bereaved parents.

Day to day management of the organisation is delegated to the Executive Director.

### Risk Management

The Trust has a risk register including existing controls and actions for mitigation of known risks. The register is kept under regular review by Trustees. In addition, each risk is actively managed by the Executive Director.

It is further noted that the Trust's stockbrokers also comply with relevant risk legislation. The Board is the ultimate governing body and is responsible for the Trust's system of internal financial controls.

The Trust's internal controls are:

- Regular consideration by the Board of financial results
- Delegation of authority to the Executive Director
- Identification and management of risks
- Regular review of all routine spending to ensure best value for money

## Report of the Trustees

### TRUSTEES' RESPONSIBILITIES FOR THE FINANCIAL STATEMENTS

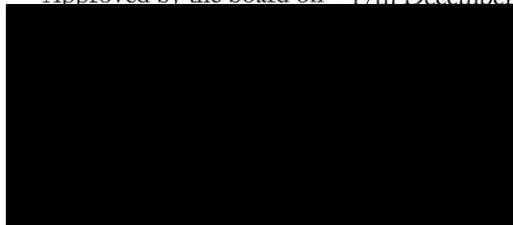
The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the charity trustees to prepare financial statements for each year which show a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice 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 operational existence.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). 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.

Approved by the board on 17th December 2025 and signed on its behalf by:



# **INDEPENDENT EXAMINER'S REPORT ON THE UNAUDITED ACCOUNTS OF THE SCOTTISH COT DEATH TRUST**

I report on the accounts of the charity for the year ended 31 March 2025 which are set out on pages 19 to 28.

## **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

## **Basis of independent examiner's statement**

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

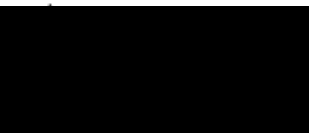
## **Independent examiner's statement**

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations
  - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations
- have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Chartered Accountant  
Stripe Accountants Ltd  
Edinburgh

17 December 2025

## Statement of financial activities

	Note	Unrestricted General Funds £	Unrestricted Designated Funds £	Restricted Funds £	Total 2025 £	Unrestricted General Funds £	Unrestricted Designated Funds £	Restricted Funds £	Total 2024 £
<b>Income from:</b>									
Donations and Legacies	2	86,039	-	45,289	131,328	58,042	-	41,495	99,537
Other trading activities	3	66,289	-	-	66,289	71,279	-	-	71,279
Investments	4	3,682	-	-	3,682	5,738	-	-	5,738
<b>Total Income</b>		<b>156,010</b>	<b>-</b>	<b>45,289</b>	<b>201,299</b>	<b>135,059</b>	<b>-</b>	<b>41,495</b>	<b>176,554</b>
<b>Expenditure on:</b>									
Raising Funds	5	36,800	-	-	36,800	40,711	-	-	40,711
Charitable Activities	6	152,074	-	46,208	198,282	132,044	-	54,107	186,151
<b>Total Expenditure</b>		<b>188,874</b>	<b>-</b>	<b>46,208</b>	<b>235,082</b>	<b>172,755</b>	<b>-</b>	<b>54,107</b>	<b>226,862</b>
Net Gains / (Losses) on investments	11	99	-	-	99	4,262	-	-	4,262
<b>Net (Expenditure) / Income</b>		<b>(32,765)</b>	<b>-</b>	<b>(919)</b>	<b>(33,684)</b>	<b>(33,434)</b>	<b>-</b>	<b>(12,612)</b>	<b>(46,046)</b>
Transfers between funds	14	55,000	(55,000)	-	-	50,000	(50,000)	-	-
<b>Net movement in funds</b>		<b>22,235</b>	<b>(55,000)</b>	<b>(919)</b>	<b>(33,684)</b>	<b>16,566</b>	<b>(50,000)</b>	<b>(12,612)</b>	<b>(46,046)</b>
<b>Reconciliation of funds:</b>									
Total funds brought forward		22,145	185,000	1,069	208,214	5,579	235,000	13,681	254,260
<b>Total funds carried forward</b>	<b>14</b>	<b>44,380</b>	<b>130,000</b>	<b>150</b>	<b>174,530</b>	<b>22,145</b>	<b>185,000</b>	<b>1,069</b>	<b>208,214</b>

All incoming resources and resources expended derive from continuing activities. The charity has no recognised gains or losses other than those included in the Statement of Financial Activities.

The notes on pages 21 to 28 form part of these accounts.

The Scottish Cot Death Trust  
Financial statements for the year ended 31 March 2025

## Balance Sheet

	Notes	2025 £	2024 £
<b>Fixed Assets</b>			
Tangible Assets	10	375	1,334
Investments	11	126,870	158,051
		<u>127,245</u>	<u>159,385</u>
<b>Current assets</b>			
Stock		-	37
Debtors	12	12,251	9,645
Cash at bank and in hand		43,153	45,450
		<u>55,404</u>	<u>55,132</u>
<b>Creditors:</b> amounts falling due within one year	13	(8,119)	(6,303)
		<u></u>	<u></u>
<b>Net current assets</b>		<u>47,285</u>	<u>48,829</u>
<b>Net assets</b>		<u>174,530</u>	<u>208,214</u>
<b>Represented by:</b>			
Restricted funds	14	150	1,069
Unrestricted funds - General	14	44,380	22,145
Unrestricted funds - Designated funds	14	130,000	185,000
		<u>174,530</u>	<u>208,214</u>

Approved by the Board of Trustees and signed on its behalf by:



Date: 17th December 2025

# Notes to the financial statements

## 1. Accounting policies

### Basis of preparation

The accounts have been prepared in accordance with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, the Statement of Recommended Practice FRS102 (SORP FRS102) "Accounting and Reporting by Charities" and in accordance with Financial Reporting Standard 102 (FRS102). The Trust is considered a Public Benefit Entity under FRS102. The presentation currency is Pound Sterling (£).

### Going Concern

These accounts have been prepared on a going concern basis. There are no material uncertainties that exist or material changes in the way charity operates. The Trustees consider it is appropriate to prepare accounts on a going concern basis.

### Recognition of income

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income, receipt is probable and the value can be quantified with reasonable accuracy.

### Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

### Tangible fixed assets

Depreciation is provided at the following monthly rates in order to write off each asset over its estimated useful life.

Research and equipment	- 20% on a straight line basis
Office fixtures and equipment	- 20% on a straight line basis
Support equipment	- 20% on a straight line basis
Computer software	- 33.3% on a straight line basis

### Stocks

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

### Debtors

Debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

### Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of twelve months or less from the date of acquisition or opening of the deposit or similar account.

### Creditors and Provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in a transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount.

### VAT policy

The Scottish Cot Death Trust is not registered for VAT and accordingly expenditure includes irrecoverable VAT.

### Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds 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.

Designated funds are unrestricted funds which have been earmarked by the Trustees for particular purposes.

## Notes to the financial statements

### 1. Accounting policies *(continued)*

#### Grants payable

Grants payable are payments made to third parties in the furtherance of the charitable objectives of the Trust. Single or multi-year grants are accounted for when either the recipient has a reasonable expectation that they will receive a grant and the trustees have agreed to pay the grant without condition, or the recipient has a reasonable expectation that they will receive a grant and any condition attaching to the grant is outside the control of the Trust.

#### Investments

Investments are valued at market value at the balance sheet date. For listed investments the market value is the closing middle market price on the stock exchange.

### 2. Donations and legacies

	Unrestricted General £	Restricted £	2025 Total £	2024 Total £
Donations and other grants	72,569	30,289	102,858	75,404
Legacies	-	-	-	350
Scottish Government grant	-	15,000	15,000	12,415
Gift aid	13,470	-	13,470	11,368
	<b>86,039</b>	<b>45,289</b>	<b>131,328</b>	<b>99,537</b>

### 3. Income from other trading activities (Unrestricted General)

	2025 £	2024 £
Fundraising events	65,093	70,418
Sale of goods	1,196	861
	<b>66,289</b>	<b>71,279</b>

### 4. Income from investments (Unrestricted General)

	2025 £	2024 £
Dividend income and interest on investments	3,682	5,738
	<b>3,682</b>	<b>5,738</b>

### 5. Expenditure on raising funds (Unrestricted General)

	2025 £	2024 £
Staff costs	22,948	23,671
Fundraising event costs	9,122	10,471
Travel costs	-	1,844
Website costs	99	198
Charges	3,143	2,693
Cost of goods sold	207	131
Investment management costs	1,281	1,703
	<b>36,800</b>	<b>40,711</b>



## Notes to the financial statements

### 6. Expenditure on charitable activities

	Unrestricted General £	Unrestricted Designated £	Restricted £	2025 Total £	2024 Total £
Staff costs	121,955	-	29,250	151,205	153,119
Project costs	954	-	6,609	7,563	12,201
Research grants awarded (University of Glasgow)	15,000	-	-	15,000	(2,500)
Support costs (see note 7)	14,165	-	10,349	24,514	23,331
	<b>152,074</b>	<b>-</b>	<b>46,208</b>	<b>198,282</b>	<b>186,151</b>

### 7. Admin costs

	Unrestricted General £	Unrestricted Designated £	Restricted £	2025 £	2024 £
Insurance	1,240	-	-	1,240	1,118
Telephone	122	-	5,167	5,289	3,360
Postage & stationary	128	-	-	128	428
Sundries	1,120	-	-	1,120	144
Travelling expenses	485	-	107	592	594
Recruitment costs	1,012	-	-	1,012	1,230
Repairs and renewals	5,979	-	1,136	7,115	9,506
IT Costs	842	-	3,100	3,942	2,581
Subscriptions	369	-	-	369	369
Depreciation	120	-	839	959	959
Professional fees	648	-	-	648	1,196
	<b>12,065</b>	<b>-</b>	<b>10,349</b>	<b>22,414</b>	<b>21,485</b>
Governance costs - Independent examiners fee	2,100	-	-	2,100	1,800
- Trustee expenses	-	-	-	-	46
	<b>2,100</b>	<b>-</b>	<b>-</b>	<b>2,100</b>	<b>1,846</b>
	<b>14,165</b>	<b>-</b>	<b>10,349</b>	<b>24,514</b>	<b>23,331</b>

### 8. Net incoming resources

Net incoming resources are stated after charging

	2025 £	2024 £
Amounts payable to Independent Examiner		
External scrutiny services	1,300	1,300
Accountancy services	1,448	986
	<b>2,748</b>	<b>2,286</b>

## Notes to the financial statements

### 9. Wages & salaries

	2025 £	2024 £
Wages	153,283	156,234
Employer's National Insurance	8,607	9,776
Employer's pension contributions	12,263	10,780
	<b>174,153</b>	<b>176,790</b>

The average number of employees based on head count during the year was 7 (2024: 10). No employee received emoluments in excess of £60,000 in the current or prior year. No Trustees received any remuneration in the year (2024: £nil). There were no Trustees' expenses in the year (2024: £46 – one Trustee reimbursed for travel expenses).

Key management of the charity are considered to be the Executive Directors and the Finance Officer. The total remuneration received by key management in the year totalled £93,432 (2024: £76,051), employer's pension contributions in respect of key management totalled £6,796 (2024: £5,176).

The pension costs noted above relate to contributions made by the company in respect of certain employees to a defined contribution scheme. Pension costs of £12,263 (2024: £10,780) were charged to unrestricted general funds. £nil (2024: £ nil) was outstanding at the year end.

The charity benefits from the contribution made by volunteers. In accordance with the Charities SORP (FRS 102), the general volunteer time is not recognised.

### 10. Fixed Assets

	Research equipment	Office equipment	Support equipment	Computer software	Total
<b>Cost</b>	£	£	£	£	£
At 1 April 2024	10,540	21,131	32,307	7,508	71,486
Disposals	(10,540)	(14,714)	(32,083)	-	(57,337)
At 31 March 2025	-	6,417	224	7,508	14,149
<b>Depreciation</b>					
At 1 April 2024	10,540	19,797	32,307	7,508	70,152
Disposals	(10,540)	(14,714)	(32,083)	-	(57,337)
Charge for year	-	959	-	-	959
At 31 March 2025	-	6,042	224	7,508	13,774
<b>Net book value</b>					
At 31 March 2025	-	375	-	-	375
At 31 March 2024	-	1,334	-	-	1,334

### 11. Investments

UK Listed Investments

	2025 £	2024 £
Market value at 1 April 2024	154,403	204,350
Additions	-	193,678
Disposals	(29,008)	(247,887)
Realised gains/(losses)	15	(4,245)
Unrealised gains/(losses)	84	8,507
Market value at 31 March 2025	125,494	154,403
Cash held for investments	1,376	3,648
Total investments	126,870	158,051
<b>Historical Cost</b>		
At 31 March 2025	119,458	149,029

## Notes to the financial statements

### 12. Debtors

	2025 £	2024 £
Trade debtors	2,105	2,356
Prepayments and accrued income	10,146	7,289
	<b>12,251</b>	<b>9,645</b>

### 13. Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	1,448	1,011
Taxation and social security	2,489	3,492
Accruals	1,890	1,800
Other creditors and deferred income	2,292	-
	<b>8,119</b>	<b>6,303</b>

### Deferred income

#### *Movement in deferred income account*

	2025 £	2024 £
Balance at 1 April 2024	-	-
Added in the current year	2,292	-
Released to income in the current year	-	-
Balance at 31 March 2025	<b>2,292</b>	<b>-</b>

### 14. Funds

	As at 1 April 2024 £	Income £	Expenditure £	Gains/(losses) on investments £	Transfers £	As at 31 March 2025 £
<b>Unrestricted</b>						
General	22,145	156,010	(188,874)	99	55,000	44,380
Designated:						
Research	25,000	-	-	-	(25,000)	-
Support services	30,000	-	-	-	(30,000)	-
Contingency	130,000	-	-	-	-	130,000
Total designated funds	185,000	-	-	-	(55,000)	130,000
Total unrestricted funds	207,145	156,010	(188,874)	99	-	174,380
<b>Restricted</b>						
Next Infant Support Programme	-	20,000	(20,000)	-	-	-
Support Services	-	15,000	(15,000)	-	-	-
Research	80	200	(280)	-	-	-
Core Costs/IT/Communications	989	8,267	(9,106)	-	-	150
EYS Learning Platform	-	1,822	(1,822)	-	-	-
Total restricted funds	1,069	45,289	(46,208)	-	-	150
	<b>208,214</b>	<b>201,299</b>	<b>(235,082)</b>	<b>99</b>	<b>-</b>	<b>174,530</b>

## Notes to the financial statements

14. Funds (continued)	As at 1 April 2023	Income	Expenditure	Gains/(losses) on investments	Transfers	As at 31 March 2024
	£	£	£	£	£	£
<b>Unrestricted</b>						
General	5,579	135,059	(172,755)	4,262	50,000	22,145
Designated:						
Research	75,000	-	-	-	(50,000)	25,000
Support services	30,000	-	-	-	-	30,000
Contingency	130,000	-	-	-	-	130,000
Total designated funds	235,000	-	-	-	(50,000)	185,000
Total unrestricted funds	240,579	135,059	(172,755)	4,262	-	207,145
<b>Restricted</b>						
Support fund - Support Services General	1,853	14,500	(16,353)	-	-	-
Support workers	10,000	-	(10,000)	-	-	-
Research	-	80	-	-	-	80
Education "Back to Basics, Back to Baby"	-	9,500	(9,500)	-	-	-
Core Costs/IT	1,828	-	(839)	-	-	989
EYS Online Module	-	5,000	(5,000)	-	-	-
SUDI Training	-	12,415	(12,415)	-	-	-
<b>Total restricted funds</b>	13,681	41,495	(54,107)	-	-	1,069
	254,260	176,554	(226,862)	4,262	-	208,214

### Designated funds:

Research: Previously set up to enable research funding to be granted and to ensure that the Trust could commit to funding a typical research funding cycle, regardless of the income during that year. These funds have been released in the year to unrestricted general with expenditure going forward being considered as part of the annual budget process.

Support services: Regardless of income, the Trust had a commitment to honour bereavement support, including counselling therapies with which families may have engaged. For this purpose, £30,000 per annum was designated towards support services. These funds have been released in the year to unrestricted general with expenditure going forward being considered as part of the annual budget process.

Contingency: In line with best practice and recommendations by the Scottish charity regulator, OSCR, the Scottish Cot Death Trust designates £130,000 per annum toward running costs for the organisation, in the event that income is reduced.

### Restricted funds:

Next Infant Support Programme - this fund is to provide emotional and practical support for families going to have further children following the sudden and unexpected death of a child.

Support services – support services general represents donations received for the purposes of providing bereavement support services delivered by community support workers.

## Notes to the financial statements

### 14. Funds (continued)

EYS Learning Platform - to fund learning platform to provide 'Safer Sleep' training module for Early Years settings.

Support workers - this fund is for the provision of support for families by a dedicated support worker.

Education “Back to Basics, Back to Baby” - this fund is to provide resources for professionals and the public to demonstrate the fragility of babies airways and reinforce safe sleep messages.

Core Costs / IT / Communications - this fund is to support the core running costs of the organisation, including IT equipment and communication costs.

The research fund is to be spent on research.

EYS Online Module – This fund is to develop an online 'Safer Sleep' training module for Early Years Settings.

SUDI Training – This fund is to provide SUDI Training for those working with young families across Scotland

### 15. Analysis of Net Assets

2024/2025	Restricted Funds	Unrestricted Designated Funds	Unrestricted General Funds	Total Funds
	£	£	£	£
Fixed Assets	150	-	225	375
Investments	-	126,870	-	126,870
Current assets	-	3,130	52,274	55,404
Current liabilities	-	-	(8,119)	(8,119)
<b>Net Assets</b>	<b>150</b>	<b>130,000</b>	<b>44,380</b>	<b>174,530</b>

2023/2024	Restricted Funds	Unrestricted Designated Funds	Unrestricted General Funds	Total Funds
	£	£	£	£
Fixed Assets	989	-	345	1,334
Investments	-	158,051	-	158,051
Current assets	80	26,949	28,103	55,132
Current liabilities	-	-	(6,303)	(6,303)
<b>Net Assets</b>	<b>1,069</b>	<b>185,000</b>	<b>22,145</b>	<b>208,214</b>

### 16. Related party transactions

There were no related party transactions in the year.

## Notes to the financial statements

### **17. Funding commitments**

There were no funding commitments in the current year. In the prior year, the Charity had a funding commitment to pay Glasgow University £15,000 in relation to data extraction in order to create a database and Professor James Carpenter at London School of Hygiene and Tropical Medicine £6,175 towards costs associated with a 2 month project “Validation, publication and dissemination of SIDS risk calculator”.

### **18. Ultimate controlling party**

The charity is constituted by its governing document, a deed of trust and is controlled by its appointed trustees.