



Supporting local healthcare



# Annual Trustee Report Lincolnshire NHS Charity 2020-21



Image: Stagecoach Donation

**Supporting NHS services:**  
Lincolnshire Community Health Services NHS Trust  
and Lincolnshire Partnership NHS Foundation Trust  
**Charity number: 1055217**

# Contents

---

Chairman's remarks.....	3
Introduction.....	4
Objectives.....	5
Fundraising.....	6
Purchases.....	9
Plans for the future.....	11
Looking after your money.....	12
Financial overview.....	13
The Committee.....	14
Making a donation and leaving legacies.....	15

## **Charity registration number**

1055217

## **Charity address**

Charity Team  
LCHS NHS Trust  
Beech House  
Witham Park  
Waterside South  
Lincoln  
LN5 7JH

## **Charity independent examiner**

Streets Chartered Accountants  
Tower House  
Lucy Tower Street  
Lincoln  
Lincolnshire,  
LN1 1XW

## **Charity bankers**

National Westminster Bank  
Smiths Branch  
225 High Street  
Lincoln  
LN2 1AZ

## **Charity solicitors**

Hempsons Harrogate  
The Exchange  
Station Parade  
Harrogate

# Chair's remarks

---

## Philip Jackson



**I am very pleased to be able to report that 2020/21 has been another year of progress for Lincolnshire NHS Charity. In the following pages of this Annual Trustee Report, you can read about the work of charity over the past year.**

Enhancing the health care experience of our patients, staff and the communities we serve is our key focus.

This year we have seen our staff and supporters going the extra mile to raise funds for the patients in our care and have been overwhelmed by the kindness of the people supporting our charity, often in gratitude for the professional care they, or their family and friends, have received.

The money raised for Lincolnshire NHS Charity allows us to make a real difference to our staff and people that we serve. For example, the provision of iPads across the Trust has kept patients in contact with their families during the COVID-19 visiting restrictions. New outdoor furniture at Johnson Hospital Spalding has given staff and patients a comfortable space to enjoy some fresh air and ensure better social distancing during the pandemic.

Our younger service users at Discovery House have been able to benefit from the purchase of a Nintendo Switch which will help them engage in meaningful independent and group activities that promote fitness, social inclusion and building life skills.

There have been many times this year, as always, where staff, patients and service users work together to make a difference. These things help people at a time when they need support and our two organisations manage all funds prudently to make the most of any gifts given, listening to patients, service users, staff, carers and community to focus efforts and make people's lives better by reflecting their wishes.

We are very aware that money raised and donated to our charity is there to be used. Part of the role of the committee is to encourage sensible spending of this money for the benefit of patients and carers.

The committee and I would like to give our heartfelt thanks to all those who have donated, raised money and given up their valuable time to help our charity have such a successful year.

A handwritten signature in dark ink that reads "P. Jackson". The signature is written in a cursive, slightly stylized font.

**Philip Jackson**  
**Chair**

# Introduction

---

This report is produced to provide information to supplement the accounts and will be submitted to the Charity Commission. It complies with the latest Charities Statement of Recommended Practice (SORP) recommendations. All expenditure has been agreed within delegated limits set by the Trustee.

The charity exists to assist two trusts; Lincolnshire Community Health Services NHS Trust (LCHS) and Lincolnshire Partnership NHS Foundation Trust (LPFT).

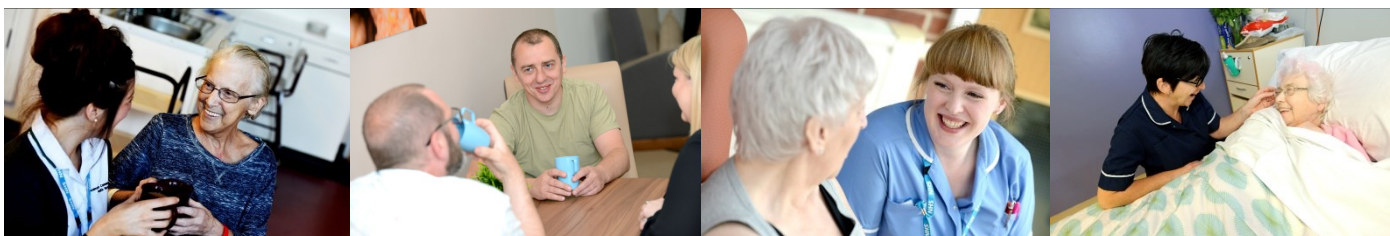
LCHS provides community healthcare services for the population of Lincolnshire. LPFT provides specialist health and social care services for people with a learning disability and/or mental health issues. Lincolnshire is one of the largest healthcare communities in the country, covering an area of 2,350 square miles and a population of 735,000.

The governing document of the charity states that it must act for purposes relating to the NHS in Lincolnshire. The charity is constituted as a non-profit making corporate body with a corporate trustee. It came into being by the declaration of a trust deed in 1996 which has subsequently been amended by various trust deeds. Full details are available on the Charity Commission's website. The corporate trustee is LCHS and the LCHS Trust Board oversees the charity through its Charity Committee

The charity is funded by donations, often from patients and their families who are grateful for the care they have received and wish to support the work of the two trusts. The charity exists to enhance and improve patient experience by providing things like additional equipment, extra training or by improving the surroundings for service users and staff.

Donations make a significant difference to the lives of patients and staff in Lincolnshire. Staff often get recognition for their outstanding work and for the care given to service users; these donations are always spent to benefit the staff.

Donors can tell us how they would like their gift to be spent. This could be a particular service, ward or team, however, the most useful donations are ones where staff can choose how to put the funds to best use for patients.



# Objectives

---

The Charity Committee of Lincolnshire Community Health Services NHS Trust (LCHS) carries out the administration of the fund on behalf of the trustee. The committee meet regularly throughout the year. A regular report was presented to the committee, providing details of income and expenditure and any significant issues relating to the charity were discussed in this forum.

NHS fund managers govern the funds within their own area and request the use of charitable funds, where expenditure is appropriate to the objectives of the charity and up to £1,000. For purchases over £1,000 and up to £10,000 an approval form must be signed by the relevant chief executive. For all purchases over £10,000, authorisation from the Charity Committee must be granted.

In September 2020 Lincolnshire NHS Charity underwent a strategic review to ensure that the charity's key objectives are in-line with the priorities of both LCHS and LPFT. As a result the committee agreed on the following mission, vision and objectives.

## **The charity's mission:**

The Lincolnshire NHS Charity will help to improve the health and wellbeing of patients and families served by Lincolnshire Community Health Services NHS Trust and Lincolnshire Partnership NHS Foundation Trust.

## **The charity's vision:**

To enable the people of Lincolnshire to live well in their communities with great care, close to home.

## **The charity's key objectives:**

1. To enhance the care of patients in Lincolnshire with a focus on quality, safety and reputation.
2. To increase awareness and understanding of the public generally and patients and staff particularly to increase engagement with the Charity.
3. To help our NHS staff better serve their patients, we will assist with funding staff wellbeing and training.
4. To obtain value for money and best returns on money invested.
5. To facilitate the articulation of need by patients, family and staff and then help meet that need.
6. To support and cooperate with other local groups and charities with similar aims e.g. Leagues of friends, specialist support groups.

For more information regarding the 2020/21 objectives contact the charity team by calling 01522 308686 or by emailing [Lhnt.Charitable.Funds@nhs.net](mailto:Lhnt.Charitable.Funds@nhs.net).



# Fundraising

---

Every year our supporters, whether members of the public or staff, raise thousands of pounds for our charity. Patients and their families often thank staff for the care that they have received by making donations, confident that the money will be spent on a particular service in a manner that improves the experience of patients in the future. We ensure this money is spent quickly and effectively benefitting as many of our patients as possible.

This year staff members, patients and their families have all contributed to helping us raise much needed money to help our service users receive the best possible care through generous donors and various fundraising events. We have also been encouraging all donors to use Gift Aid so that we can receive further support from their already generous donations. Without this support we would not be able to continue the good work we do every day.



Image: Staff at Johnson Community Hospital in Spalding give a big thumbs up and thank you for their new garden furniture

# Fundraising

Lincolnshire's NHS community hospital staff inspired a fundraising challenge that raised thousands of pounds to support their health and wellbeing. Darren Gray was among a number of staff from LCHS who was redeployed from their usual jobs to support other busy frontline NHS services in response to the Covid-19 pandemic. Darren pledged to cycle or walk 1,000 kilometres in a month and raised an impressive £2790 that will go directly towards supporting staff wellbeing.

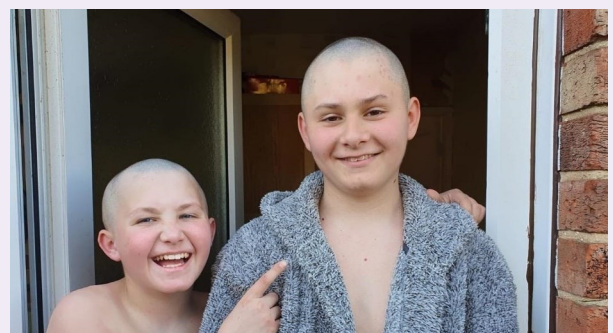


The Tunstall family from Lincolnshire raised £405 by running 5k a day for seven days for Mental Health Awareness Week. The money went towards Healthy Minds Lincolnshire to provide emotional wellbeing support for children and young people. The challenge also helped to support the family's own physical health and mental wellbeing during lockdown.

Becky Dixon, a local Community Psychiatric Nurse, held a garden concert of classic wartime songs for VE Day to raise vital funds for Lincolnshire NHS Charity. Becky raised a fantastic £205 that went towards supporting patients with dementia and other mental health needs in and around Skegness.



LPFT Information Governance Lead Andrew Scott was keen to support the Trust during the Covid-19 pandemic and raised an impressive £3,109 for Lincolnshire NHS Charity in April. With the help of a friend, Andrew sold canvas prints of Lincoln's Cathedral bathed in blue in a tribute to key workers during the Covid-19 response. Andrew has also kindly donated a canvas to Trust HQ, encapsulating a city which stood together during an unprecedented time.



Players from Lincoln Rugby Football Club under 14 and 15 teams raised £550 by shaving their heads. The money raised was split between Lincolnshire NHS Charity and St Barnabas Lincolnshire Hospice. The £225 that is going to our charity will go towards John Coupland Hospital Scotter Ward Palliative Care Fund.



# Fundraising



Kate Conway raised an impressive £600 for the Cardiac Rehabilitation Service in April. Kate was due to run the London marathon, however when it was cancelled she completed the race virtually in Lincolnshire. Kate and her husband Richard have both been ambassadors for the service since 2014 and their support is very much appreciated.



Helen Smith, Team Administrator for the LPFT Francis Willis Unit, ran a Christmas Squares Charity Raffle to raise money that will go directly towards enhancing the care experience for mental health patients at the Francis Willis Unit. The support from local businesses was amazing and Helen secured over 30 prize donations. Helen successfully sold 1000 raffle squares and therefore raised an impressive £1000 for the unit! Both patients and staff members won a variety of prizes bringing everyone some early Christmas cheer.



Ryan Donaldson, a respiratory assistant practitioner at LCHS, took part in a gold challenge at Lincoln Golf Club to raise funds for the North West Respiratory Team. The challenge involved playing 72 holes over four rounds of golf in one day. Ryan raised an impressive £2752. Half of the funds will go towards equipment for the respiratory services to continue to provide excellent specialist care. The other half of the funds will be used for team building, so that staff can have time away from the workplace to recharge.



Elizabeth Garton, Child Health Record Administrator at LCHS, hand painted rainbow slate coasters which she then sold to fundraise for Lincolnshire NHS Charity. Elizabeth is one of many staff members that used their creativity to fundraise during this difficult year.



# Purchases



Thanks to public donations to Lincolnshire NHS Charity, more iPads are now available across LCHS and LPFT for patients to use whilst in hospital to keep in touch with loved ones. Staff can also use these as part of keeping in contact with patients after discharge.



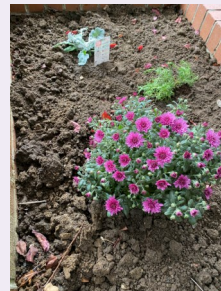
To boost staff wellbeing, Lincolnshire NHS Charity funds have been used to give staff rooms across both LCHS and LPFT a much needed revamp with a range of new appliances including fridges, water boilers toasters and microwaves. Staff can now benefit from a more comfortable and relaxing environment during their well deserved breaks.

Each year, patients and services users spending Christmas on one of the wards and residential units across Lincolnshire, enjoy seasonal celebrations including Christmas decorations, food and small gifts. Using donations in this way helps to bring joy to patients during difficult times. The staff working across both trusts over Christmas benefit from Christmas celebrations too, ensuring that they feel valued and appreciated during the festive period.



Looking after the health and wellbeing of our staff is always important but the issue has been of particular relevance this year. To help keep staff hydrated during their shift Lincolnshire NHS Charity funds were used to purchase over 200 thermal water bottles which are designed to keep drinks hot or cold for up to 12 hours.

# Purchases



Service users in the gardening group at LPFT Sycamore Centre in Grantham benefited from colourful flowers and new patio furniture thanks to public donations to NHS Charities Together Covid-19 Appeal. Gardening is one of a number of activities that the Sycamore centre runs to support our service users mental health and wellbeing and donations to this service enable our service users to engage in purposeful long term projects. Thanks to the new garden furniture both LPFT staff and service users at the Sycamore Centre can now use their revamped patio area to enjoy the outdoors.



A Nintendo Switch and associated digital devices were purchased for service users at Discovery House. The devices will help to engage patients in meaningful independent and group activities that promote fitness, social inclusion, development of interests and building life skills.

Bereavement books and cards are purchased regularly by our palliative care teams and these remain an important purchase each year, offering support to the relatives of terminally ill patients.



Our palliative nurses in the East Coast purchased colourful worry monsters to encourage children to write down, or draw, their worries. They then pop them into the toys' mouth, zip it up and their worry is 'eaten'. The worry is taken out overnight by an adult and in the morning the child finds their worry has gone. Along with giving the child an outlet to express their worries, the adults around them can see or read what is worrying them and help them through this difficult time.

# Plans for the future

---

Decisions on how the money is spent are generally made by the staff on the front line of our care systems. We feel they are best placed to know what will help them do their job more effectively and how best we can help those who use our services.

At the time of writing this report Lincolnshire NHS Charity has received funding from the NHS Charities Together COVID-19 Appeal. This money will be spent across LCHS and LPFT to respond to the immediate challenges presented by COVID-19. There will be further opportunities to apply for additional funding through NHS Charities Together which the charity hopes to use to address the wider impact of COVID-19. This is a significant part of the activity of our charity and is being implemented with great care and consideration to the specific needs of LCHS and LPFT staff, patients and service users.

Plans have already been made for the year ahead to enable Lincolnshire NHS Charity to continue its great work:

- LCHS and LPFT will purchase more outside furniture so that patients and staff can enjoy some fresh air in a comfortable and safe environment.
- LCHS will use charitable funds to develop wellbeing spaces for staff to use at sites throughout Lincolnshire.
- Mental health rehabilitation services will continue to use money for therapeutic activities for service users including gardening, crafting and art.
- LCHS cardiac rehabilitation service plans to support clinical staff training across the county.
- Skegness Hospital has purchased a puppy with charitable funds which will soon commence training to become a qualified therapy dog to support the rehabilitation and end of life patients in their care. Charitable funds will support the dog throughout it's time within the Trust.
- LCHS and LPFT teams will run a variety of fundraising activities across the county to raise money for Lincolnshire NHS Charity.



We will also continue to increase the awareness of the charity with a greater presence on social media, in local media and in trust communications.



[www.facebook.com/lchscharitablefunds](https://www.facebook.com/lchscharitablefunds)



[@LCHSCharitableFunds](https://twitter.com/LCHSCharitableFunds)



# Looking after your money

---

The Trustee has a general duty of care to protect the assets of the charity and therefore fund balances must be held in a secure and responsible manner, providing a reasonable return for the benefit of the charity. A risk-averse approach to investment is maintained by the charity. Funds not required for immediate spending are invested in a prudent manner to minimise risk whilst seeking to obtain income to support the charity.

A current bank account is held to ensure prompt payment may be made to meet the day-to-day needs of the charity. Various fixed-term and notice accounts deposits have been made to maximise the amount of interest earned to benefit the charity, whilst ensuring that sufficient money is made available for any large spending plans. Fixed term deposits are usually set up so that they mature at different times and can either be re-invested or spent to match current needs. Long term investments are made with Charities, Churches and Local Authorities (CCLA) Investment Management Limited in Charities Official and Investment Fund (COIF) Income Units; these are higher risk as the value of the investment is not guaranteed but, historically, they have provided a good return with the wide spread of the pooled investment limiting risk. More information is available in the Charity's Investment Policy. The Trust's Charitable Funds Committee is responsible for updating the policy annually, a copy of the policy can be obtained by phoning 01522-308686.

The charity operates in line with the Standing Financial Instructions of the trustee, the Lincolnshire Community Health Services NHS Trust.

## Reserves Policy

Funds donated or earned from investments etc. are made available to the fund managers to spend. The projects undertaken by the charity are one off purchases and not long term projects with ongoing costs or liabilities and so the charity does not hold reserves. If, in the unlikely circumstances that all funds were fully spent up, then activities would naturally cease.

## Risk management

Under the Charities Legislation of 2011 and the accounting Statement of Recommended Practice (SORP), charities are now required to show that they are being managed effectively and to show that they are mindful of the major risks to which the charity is exposed. The major risks have been identified and reviewed by the trustees and a system has been established to mitigate these risks. This is administered by members of the finance department.

# Financial overview

---

During the year, the charity received £124k in donations, which was up approximately 17% compared to last year. Grants were received from NHS Charities Together's Covid-19 Appeal totalling £166k and these have been largely spent or are in the process of being spent. Investment income of £11.5k is 11% up compared to last year.

The charity spent £159k which is 65% up compared to last year. Governance costs have returned to a more normal level of £24k due to the fundraising officer staff vacancy now filled. Governance costs are made up of the costs of staff working to manage the funds and generally make sure that the charity is run legally and effectively. No mark-up or excess or profit is charged on this.

The value of long term investments rose in year by £48k reflecting the changing valuation of the investments held at the end of the year; these are all in the Charities, Churches and Local Authorities (CCLA) in Charities Official Investment Fund (COIF) Income Units. The CCLA COIF Income Units have a total historic cost of £137k and their market value at year end of £279k. Other investments and cash totalled £575k.

Money recorded as debtors includes interest due on investments & after-date receipts included in the accounts due to timing.

Money recorded as creditors include accruals towards the management and administration costs for the current year as well as a number of small amounts owing for the purchases of the charity.

The balances held at the end of the year were £766k which is an increase of £197k in the year.

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

# The Committee

---

## The committee's membership is:

**Philip Jackson (Chair)**

Non-Executive Director, LPFT

**Vicky Rose**

Communications Officer, LCHS

**Gail Shadlock**

Non-Executive Director, LCHS

**Paula Duckworth**

Financial Accountant and Charity  
Manager, LCHS

**Jo Walker**

Head of Communications, LPFT

**Michelle Tolan**

Head of Treasury Services, LPFT

**Jim Gallagher**

Co-opted Member

**Donna Phillips**

Clinical Team Lead, LCHS

**Sam Wilde**

Director of Finance and Business  
Intelligence, LCHS

The corporate trustee of the charity is Lincolnshire Community Health Service NHS Trust. The board of that trust is made of the following members:

Appointments to the board are recruited and in accordance with the NHS Improvement processes.

Elaine Baylis QPM (Chair)

Malcolm Burch

Maz Fosh (Chief Executive)

Alan Kent

Liz Libiszewski

Ceri Lennon

Murray Macdonald

Dr Yvonne Owen

Tracy Pilcher

Gail Shadlock

Sam Wilde

This document can also be made available in alternative formats and languages upon request.  
For more information contact the charity team by calling 01522 308686 or by emailing  
[Lhnt.Charitable.Funds@nhs.net](mailto:Lhnt.Charitable.Funds@nhs.net)



# Making a donation and leaving legacies

---

## Donate by cheque:

Made payable to **Lincs Comm Health Services NHST Charitable Funds** and send to:

Lincolnshire NHS Charity  
Beech House  
Witham Park  
Waterside South  
Lincoln  
LN5 7JH

## Donate online on our joint Virgin Money Giving page:

Click [here](#) or visit [www.virginmoneygiving.com/donation-web/charity?charityId=1015607](http://www.virginmoneygiving.com/donation-web/charity?charityId=1015607)

Gift aid will be taken care of automatically.

## Donate by bank transfer:

Contact us on **01522 308686** or email [Lhnt.Charitable.Funds@nhs.net](mailto:Lhnt.Charitable.Funds@nhs.net)

Please ensure that you inform us which fund or service your gift is intended.

If you are able to include gift aid, that helps us to receive an extra 25p for every £1 you donate.

## Leaving legacies in your will

Over the past year a number of people decided to leave a legacy to our charity. This has enabled us to make a significant difference to the lives of the patients and staff who use our services.

Lincolnshire NHS Charity is always grateful to receive legacies and we are more than willing to spend the money as you would like it to be spent. It is helpful if people do not specify too precisely what the money should be used for. This is because the type of equipment used, the names of wards, units and services or even the treatment provided can change. This could cause problems in spending your legacy and may even mean that we cannot put it to the good use that you wanted.

### How your donation could help us:

- **£50** could purchase new art supplies for mental health support groups.
- **£100** could help to buy books for staff, service users or patients.
- **£3,000** could help to buy gym equipment in our community cardiac rehabilitation sessions.
- **£10,000** could purchase digital reminiscence therapy software for patients with dementia.



**Balance Sheet as at 31 March 2021**

	Unrestricted Funds	Restricted Funds	Y/E 31.03.21 Total Funds	Unrestricted Funds	Restricted Funds	Y/E 31.03.20 Total Funds	Notes
	£	£	£	£	£	£	
<b>Fixed Assets</b>							
Investments	247,972	30,910	278,882	205,506	25,616	231,122	4.1/4.2
<b>Total Fixed Assets</b>	<b>247,972</b>	<b>30,910</b>	<b>278,882</b>	<b>205,506</b>	<b>25,616</b>	<b>231,122</b>	
<b>Current Assets</b>							
Debtors	3,299	0	3,299	16,806	0	16,806	5
Investments	152,930	16,523	169,453	224,031	0	224,031	
Cash at bank and in hand	200,913	204,585	405,498	78,240	36,010	114,250	
<b>Total Current Assets</b>	<b>357,142</b>	<b>221,108</b>	<b>578,250</b>	<b>319,077</b>	<b>36,010</b>	<b>355,087</b>	
<b>Liabilities</b>							
Creditors: Amounts falling due within one year	(43,645)	(47,772)	(91,417)	(17,843)	0	(17,843)	6
<b>Net Current Assets/(Liabilities)</b>	<b>313,497</b>	<b>173,336</b>	<b>486,833</b>	<b>301,234</b>	<b>36,010</b>	<b>337,244</b>	
<b>Total Net Assets</b>	<b>561,469</b>	<b>204,246</b>	<b>765,715</b>	<b>506,740</b>	<b>61,626</b>	<b>568,366</b>	
<b>Funds of the Charity</b>							
Restricted Income Funds	0	204,246	204,246	0	61,626	61,626	7.1
Unrestricted funds	561,469	0	561,469	506,740	0	506,740	7.3
<b>Total Charity Funds</b>	<b>561,469</b>	<b>204,246</b>	<b>765,715</b>	<b>506,740</b>	<b>61,626</b>	<b>568,366</b>	

The notes at pages 4 to 1 form part of these accounts.

Signed



Date 11/01/2022

Mr Sam Wilde, Director of Finance & Business Intelligence



Date 11/01/2022

Mrs Marie Fosh, Chief Executive Officer

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF LINCOLNSHIRE COMI  
– CHARITABLE TRUST ACCOUNT (the 'charity')**

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 March 2021.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 16 (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to them in an Independent examiner's report those matters I am required to state to them in an Independent examiner's report. To the fullest extent permitted by law, I do not accept or assume responsibility to any other person, including the charity's Trustees as a body, for my work or for this report.

**RESPONSIBILITIES AND BASIS OF REPORT**

As the Trustees of the charity you are responsible for the preparation of the accounts of the charity in accordance with the requirements of the Charities Act 2011 ('the 2011 Act'). I report in respect of the accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have had regard to the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**INDEPENDENT EXAMINER'S STATEMENT**

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with the Financial Reporting Standard applicable in the UK and Reference to the Accounting and Reporting by Charities: Statement of Recommended Practice 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2019.

I have completed my examination. I can confirm that no matters have come to my attention which give me cause to believe that in any material respect:

1. the accounting records were not kept in respect of the charity as required by section 145(2) of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the information to be included in the accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than in so far as they are inconsistent with the above and the accounts give a 'true and fair' view which is not a matter considered as part of my examination.

I have no concerns and have come across no other matters in connection with the examination of the accounts to which attention should be drawn in this report in order to enable a proper understanding of the charity's financial position to be reached.

Signed:



[



## **MUNITY SERVICES NHS TRUST**

y for the year ended 31 March

Part 4 of the Charities (Accounts  
state to the charity's Trustees  
it and for no other purpose. To  
anyone other than the charity

counts in accordance with the  
y examination of the charity's  
examination I have followed all  
b) of the 2011 Act.

in accordance with Accounting  
arities preparing their accounts  
epublic of Ireland (FRS 102) in  
ended Practice issued on 1 April

nd fair view in accordance with  
ing on or after 1 January 2015.

y attention in connection with

ection 130 of the 2011 Act; or

e form and content of accounts  
han any requirement that the  
of an independent examination.

with the examination to which  
standing of the accounts to be

Dated: 12 January 2022