



Community Pharmacy

Halton, St Helens & Knowsley

ANNUAL REPORT 2022-2023

Chairman's Report 2022 – 2023

I write this report after one of the toughest years community pharmacies has faced. The many stock shortages and delay in announcements of concession prices mean many contractors are having to evaluate paying for essential items for our patients not knowing if we will be reimbursed fairly or once again dispensing at a loss.

This was one of many issues we highlighted at our MP round table we hosted recently which was attended by Janet Morrison from Community Pharmacy England and local NHS England leaders.

I have since met with Sir George Howarth MP and other local MPs to highlight our complex funding mechanisms and explain the stock situation we are facing daily. I had the opportunity to explain the damage the use of 'branded generics' to our sector and how this now needs to be addressed nationally to stop Medicine Management teams imposing their use on GP practices.

As an LPC we have managed to limit the number of switches and to highlight directly to NHS England and our GP colleagues the critical point community pharmacy is at. Many Pharmacies are at financial crisis, and we are shouting loud and clear to stop any further switches that threaten our viability.

As an LPC we are here to support you and I encourage you to reach out to us for any help and advice on getting through these most challenging times. I encourage you to read and action the newsletter articles and follow the tracker we publish to make sure you can maximize your income going forward.

As an LPC we have reached out to neighbouring LPCs following the RSG recommendations from the Wright review. We continue to work closely and are open to possible future mergers to save costs. We do represent 3 succinct areas, with 3 separate councils so our costs will always be a little higher than those of single LPC areas. Our committee continues to evaluate our costs, but our key responsibility is to represent you. We wouldn't have been able to reduce the impact of prescription switches without our dedicated team and committee members.

Once again, I encourage you to read the reports from our Chief Officers to see the mountain of work they get through each year.

We will continue to highlight all the good community pharmacy can offer and the tremendous value we add to the NHS. This really is the time for us to be fairly remunerated and protected or to risk permanently losing us.

Suketu Patel

Chair

Community Pharmacy Halton, Knowsley, and St Helens.

Treasurer's Report HSHK LPC for AGM September 2023 By Bindu Bhatt

Accompanying Notes to the prepared accounts for 2022-2023

Members of the committee are required to attend the LPC meetings regularly as well as attend meetings on behalf of the LPC and contractors. Operating under Nolan Principles, the LPC consider that members carrying out duties on behalf of pharmacy contractors should not be out of pocket. The LPC operates within a robust Accountability and Governance Framework that is regularly monitored. All members are required to abide by our expenses policy which is routinely reviewed and updated by the LPCs finance and governance committee.

The total LPC administrative and contractor support costs for the year under review totalled £133,807.27 – a decreased spend of £13,538.00 over the previous financial year. This is due to efficient workings of the committee.

Our total income for the year was £145,101.15 made up of as follows:

- Contractor Levies: £123,750.15
- PharmOutcome Licence: £5871.00
- Other Income: £15,480.00

Our expenditure during the period in question amounted to £133,807.27. This represents a net income of £16,382.35 over expenditure. This year there is a large increase in our Community Pharmacy England (CPE) formerly known as the PSNC Levy. This is due to the reorganisation and extra expenditure proposed by the CPE. Their method of calculating the levy has changed in that in the past it was based on contractor NHS Prescription income only. They have changed their method to take into account any additional income received by the contractors through Advanced and Enhanced services. The levy recalculation affects LPCs differently, with some having to pay more than others due to the makeup of their contractor base and the additional services they may offer. Over the years HSHK LPC has supported contractors by representing our pharmacy contractors, influencing, and supporting implementation of additional pharmacy services. As a result of the additional extra services, our levy contribution will increase by almost 50%, which is not seen in other areas which do not provide as many additional services. CPE's recommendation is to keep 50% of the levies as a buffer; with the additional unbudgeted increase of the CPE levy, and other expenses such as meeting, increased staff costs and locum backfill costs for meeting attendance, this has put your LPC's finances in a precarious position as we will then certainly run a deficit. As a result, we have reluctantly had to increase the contractor levies to meet the anticipated increase in our expenditure for the year 2023-2024. The new funding announced by the Government will go some way to address chronic underfunding of Community Pharmacy in England but is nowhere near what we have lost over the past five years. We await an announcement for the distribution model decided by NHS England and CPE of the new funds.

We have provided more tailored support for individual contractors this year in terms of supporting additional service provision which has required individual pharmacy visits by our Business Support Officer David to help them meet their contractual commitments.

We have also resumed in person LPC meetings which makes for better discourse and decision making. As a result, some of the costs have increased too.

Chief Officers' Report 2022 – 2023

Community pharmacy should be incredibly proud of what it has achieved in the last year. 2022/23 has seen our teams continue to work harder than ever before, with the impact of the cost-of-living crisis hitting hard, work force pressures and pharmacy closures increasing the load on community pharmacies.

Once again, our community pharmacies have demonstrated how they always put patients first and proved our value to our patients, our local communities, and the wider primary care system.

We recognise that our contractors are working in an extremely challenging financial environment, with rising labour and fuel costs which are not addressed by the flat funding agreement of the contract currently in place.

The LPC has been working closely with local commissioners in order to maximise remuneration from National services such as GPCPCS, DMS and the Hypertension Case Finding Service and develop new local services to be commissioned via the new Integrated Care Board (ICB).

This year we have seen NHSE&I regional teams devolve, becoming an integral part of the Integrated Care Board (ICB) along with the transition of CCGs to become known as NHS Place organisations e.g. NHS Cheshire and Merseyside Knowsley Place.

Local Commissioning

The LPC employees have worked closely with local representatives across three Place based organisations, three Local Authorities and with lead providers such as CGL and Axess Sexual Health to ensure that emerging issues around service delivery were addressed and that contracts were renewed or extended where needed.

Local Commissioning activities

No local services were withdrawn from the footprint during the year. We have seen a large number of changes to the commissioners across all areas and have developed new relationships to the benefits of our contractors:

- The LPC worked with the three Places to update the formulary for Care at the Chemist to bring it in line with NICE guidance
- Worked with the 3 Places to adjust invoice fees in relation to products supplied to patients which had be subject to price concession payment increases
- Reviewed service specifications and fees with commissioners in St Helens LA

New Locally Commissioned Service: Asthma and Young People - Inhaler Technique Service

This service was launched in February 2023, in the St Helens and Knowsley areas, with training support for those pharmacists taking place. The service builds on work contractors have previously completed as part of the PQS respiratory domains.

Place Local Services / ICS / NHSE services

Due to the uncertainty around changes to the NHSE landscape with the creation of the ICB and the commissioning model for services, the focus of the LPC has been to continue to work with the previous CCG commissioners who are now referred to as "Place based" leads to maintain existing services whilst developing consolidated Cheshire and Merseyside wide services with NHSE. This has resulted in the development of a Tier 1 and 2 Minor Ailments service, which if approved by the ICB would be

commissioned across the whole footprint - bringing the additional benefits of a Tier 2 PGD service to run alongside a revised Tier 1 for our HSHK contractors.

Innovation: NHSE Service – BP@home Local Pilot

The BP@home pilot in the Knowsley area involves a GP practice referring a patient to the community pharmacy so that they can receive a blood pressure machine, be shown how to take their readings and provide this to the pharmacist who then liaises with the GP practice. This service has continued to grow with contractors receiving an increasing number of referrals from GP practices. An LPC training package was developed and made available on the LPC website, with on-going contractor support via David our engagement officer. Outcomes of this service are now being shared with regional and National NHS leads.

Support for implementation of the Pharmacy Quality Scheme (PQS)

PQS remains a key source of funding and the LPC provides support to ensure that our contractors can maximise the income associated with the scheme. Additional local support has been provided by the LPC above and beyond what is available nationally.

PQS continues to be a key focus area for David (our Engagement Officer) who has supported contractors with telephone calls, visits, emails, briefing materials and checklists, ensuring submissions were made by the key deadlines. Joe, our Business Support Officer, has worked with David, further enhancing contact with contractors and the support provided by the LPC.

This year we supported contractors by collating Palliative care data, Tier 2 weight management service information, followed up NMS completion data to ensure gateway criteria was met, Anti-microbial Stewardship data was submitted and ensured contractors were aware of key dates and deadlines to ensure timely final PQS submission.

Support for implementation and delivery of Essential and Advanced Services

Hypertension Service

The LPC works closely with commissioners to explore new opportunities for community pharmacy to address the needs of our local populations. Cardiovascular risk and high blood pressure is a key area of focus for the Cheshire and Merseyside area. We have built on the previous hypertension work and readiness of our contractors to deliver on this agenda.

We provided training to deliver the walk-in element of the Hypertension Case Finding Service via a regional webinar and worked as a Cheshire and Merseyside system to expand the opportunities for GP blood pressure referrals into community pharmacy via the national Hypertension case finding service. We developed an approved Pathway for GP practices to electronically refer patients to community pharmacy.

GP practices are therefore able to make electronic referrals into the community pharmacy for clinic or ABPM checks. The Cheshire and Merseyside area was the first in the county to pilot this electronic method of referral with other areas now looking to follow our lead.

Smoking Cessation Service

This service has been dependent on the readiness of Hospital Trust smoking cessation teams to provide referrals to community pharmacy. As a Region, LPCs provided a training session in conjunction with Midlands and Lancashire CSU to describe the referral process and service delivery. Liverpool University Foundation Trust has been the first Trust in the area to go live with referrals.

Influenza Vaccination Service

We had another very busy flu vaccination season with vaccination rates continuing to rise year on year. For the 22/23 service contractors delivered 50,000 vaccines in comparison to 37,000 in the previous year, resulting in an increase of 35% across our footprint. Contractors have demonstrated a continuing focus for this service during challenging times which provides assurance to commissioners who may be looking to introduce future vaccination-based services.

In addition, our LPC area was also part of the C&M pilot of the National booking system for flu vaccinations.

GP Community Pharmacist referral service (GP CPCS)

The GP CPCS service has gone from strength to strength this year following our previous support for local pilot sites.

The LPC has continued to support with implementation, partially funded by NHSE, providing post deployment support for community pharmacy and general practice.

Our main focus during 2022/23 has been to increase referral numbers from GP practices across the whole footprint (in particular focussing on those areas where numbers were low), to support the resolution of referral issues and ensure contractors were best placed to complete referrals in a timely manner.

Key activities include:

- Extended communication materials with Myth Busting e-mails, Pharmacy and GP practice posters
- GP practice engagement via practices, PCNs and Places
- Training for general practice teams – face to face and online
- Training for community pharmacy teams
- Dealing with queries and concerns from practice staff, Places, PCNs and community pharmacies
- Monthly data mapping and feedback to NHSE
- Weekly data mapping and feedback to Place based commissioners and PCNs
- Supporting community pharmacies with completion rates
- Development of supporting documents for community pharmacy and general practice (Top Tips)
- Support calls and visits where needed
- Regular data reviews to identify areas of good practice
- Feedback of data to PCNs regarding IIF targets (PCN Impact and Investment fund)
- E-mails to contractors to follow up referrals

As a result, the number of referrals increased from 2,899 April 21 – March 22 to 6700 referrals Apr 22 – March 23.

Discharge Medicines Service (DMS)

DMS referrals across our region remain the highest nationally. The LPC has worked with community pharmacy to support with completion rates. We continue to lobby PSNC regarding the integration of PharmOutcomes with MYS with a solution expected towards the later part of 2023.

The LPC along with CPCW has been working with Warrington Hospital Trust to increase referral rates to community pharmacies.

NMS

The LPC has worked with contractors to ensure they are meeting NMS requirements for transitional payments and PQS.

National Pilots

The Contraception Pilot has been delivered by contractors in St Helens South PCN following a successful bid by NHSE in conjunction with the LPC. The success of the pilot across a range of areas in England has led to the introduction of the National Contraception Service. The introduction of this new National service demonstrates the value of the LPCs work to support local pilots, our contractors continued willingness to engage in pilot activity and has provide essential information for National service development.

COVID-19 specific contractor support

Supporting contractors to continue to manage the on-going challenges of COVID and the workforce crisis was again a key focus of our activities throughout the year:

- Support for short notice closures
- COVID-19 vaccination service delivery support with six of our contractors now providing the service

Pharmacist Independent Prescribing Pilot

Regionally the LPCs have worked with ICS commissioners on a bid to pilot independent prescribing services from community pharmacies.

ICS

The nine new Places of the ICB are now established and the LPC has prioritised building relationships.

Louise Gatley and Adam Irvine (CEO Community Pharmacy Cheshire & Wirral) have continued as members of the Cheshire and Mersey Primary Care Provider Forum where they represent the views of community pharmacy across the region, with additionally Adam also being a partner member of the ICB.

Other LPC Activities include:

- Responses to contract applications
- Development and resolution of issues with prescription pathways issued by the Knowsley and St Helens Respiratory services
- Support for Supervised administration service Halton
- Patient led ordering process in the Halton area
- Resolving local primary care / pharmacy issues
- PSNC National audit support
- Support for CPAF visits
- Representation of community pharmacy at Place Medicines Management Committee meetings on a variety of topics such as prescription directions, medicine switches, medicines compliance aids, stock shortages, support for asylum seekers, raising awareness of nationally commissioned services such as hypertension case finding and GPCPCS
- Dealing with general queries from contractors on a range of topics including change of ownerships, prescription direction, service delivery
- Meeting attendance across our three Local Authorities to support service delivery, resolution of local issues and updates service specifications
- Community pharmacy flu service delivery was mapped for each locality to provide system reassurance with face-to-face flu vaccination training events being delivered as a Cheshire and Merseyside region
- Supporting contractors to maximise Transitional payments linked to mandatory NMS criteria
- Support for completion of the mandatory National workforce survey

LPC / PSNC review

The LPC completed a thorough appraisal of options available to the committee as part of the LPC/PSNC review process. As the LPCs across the Region have been working collaboratively for a number of years, the decision was made not to merge with any other LPCs in the Region at this time. The LPC will continue to review this on an in-going basis.

Regional Working

The LPC employees meet regularly throughout the month with other LPCs in the Cheshire and Merseyside area including the cascade of information from the PSNC / LPC Operations Team meeting which is attended by one Chief Officer from the region.

At our monthly Regional Joint Working Group meeting members share best practice to reduce duplication of activity across key workstreams, to improve cost effectiveness, and maximise contractor support in the following areas:

- Pharmacist Independent prescriber pilot
- Regional Minor Ailments services
- Pharmacy Quality Scheme
- PharmOutcomes development / IT systems
- Blood Pressure Services
- Flu service regional representation
- Training (For example inhaler technique service, hypertension, smoking cessation service, flu)
- Area Prescribing Committee proposals
- Key dates – Monthly tracker
- Sexual Health
- Implementation of CPCF services – GP CPCS and DMS
- Patient Group Directives review
- COVID-19 response
- HEE – workforce
- Smoking Cessation Advance Service
- Public Health Campaigns
- PNAs
- Environmental impact of inhalers

All LPC Chief Officers across the region meet weekly with colleagues from NHSE&I/ICB to look at ways to support contractors with the pharmacy contract, deal with queries and concerns, and to identify innovative ways to support local implementation of advanced pharmacy services.

Local Meeting attendance:

- NHSE&I/ICB – Joint NHSE/Cheshire & Merseyside LPC meeting, Local Professional Network for Pharmacy (LPN)
- PSNC LPC Operational Team cascade meeting – biweekly
- Local Authority liaison meetings
- St Helens – Place Medicines Management Committee, LA public health meetings
- Knowsley – Place Medicines Management Committee, PLACE Waste Medicines Working Group, LA commissioner meeting
- Halton – Place Medicines Management Committee, LA pharmacy commissioning meeting, Halton Primary Care Commissioning Committee, Halton Health and Wellbeing board, Halton Sexual Health provider Axess Sexual Health

- Liaison with MPs across the footprint including meetings with MPs in Halton and Knowsley to highlight the challenges that COVID-19 was presenting
- Cheshire and Merseyside flu meetings and Local Flu Groups in across three localities
- Controlled Drugs Accountable Officer
- PCN clinical Directors prior to PCN lead establishment
- Merseyside Drug related Death Panel
- Primary Care Provider Forum
- Environmental impact of inhalers

National meeting attendance

- PSNC conference
- RSG meetings

Pharmaceutical Needs Assessment

The LPC has worked with the three local authorities as part of their local stakeholder groups to facilitate the accurate picture of pharmaceutical provision during the development of the 2022 PNAs.

Communications with local MPs

The LPC has continued to engage with MPs throughout the year, keeping them up to date on the key issues facing community pharmacy such as continuing medicine supply issues, funding constraints and the daily pressure affecting our pharmacy teams. This included hosting local MPs at an MP round table with contractors, the LPC and CPE in attendance.

Contractor Communications

This year we have introduced a Pharmacy Magazine the most recent of which focussed on service delivery and continued to provide a weekly LPC newsletter, and monthly tracker. The website continues to be updated to provide a ready access point for information.

The LPC employee team of Louise, Helen, David and Joe continue to work and support contractors with face-to-face visits and remotely. We also hold meetings with a number of CCA and small pharmacy group representatives, as this can be a more effective mechanism of communicating across a larger number of branches.

Looking ahead to 2023-24

This year also saw the re-election of members to the committee as of 1st April 2023 with the associated administration being completed in a timely manner. We would like to thank Janine O'Brien, Wesley Jones, Matthew Burrows, Paul Doherty and Raj Patel who left the LPC for all their support and work on behalf of contractors and welcome Monique Cullen, Tom Graves, Katie Pickles, Mari Williams and Saghir Ahmed to the committee.

These are the key points, but if you would like any more information then please don't hesitate to ask. We are here to support the LPC members and contractors so please give us feedback and let us know how we can better support you.

Louise Gatley, Joint Chief Officer
 Helen Murphy, Joint Chief Officer
 2022/23

LPC MEMBER AND LPC MEETING ATTENDANCE – 1 APRIL 2022 - 31 MARCH 2023

Member	Representing	Attendance	
Suketu Patel	Independent Contractor	7 out of 7 meeting attended: 100%	Chair
Janine O'Brien	Company Chemists Association	6 out of 7 meetings attended: 86%	Vice Chair
Bindu Bhatt	Independent Contractor	7 out of 7 meetings attended: 100%	Treasurer
Alec Meakins	Company Chemists Association	6 out of 7 meetings attended: 86%	
Wesley Jones	Company Chemists Association	4 out of 7 meetings attended: 57%	
John Davey	Independent Contractor	7 out of 7 meetings attended: 100%	
Paul Doherty	Independent Contractor	6 out of 7 meetings attended: 86%	
Ali Dalal	Independent Contractor	6 out of 7 meetings attended: 86%	
Raj Patel	Association of Independent Multiple	4 out of 7 meetings attended: 57%	
Paul Knapton	Company Chemists Association	5 out of 5 meetings attended: 100%	*Joined the LPC in July 2022
Mathew Burrows	Company Chemists Association	5 out of 6 meetings attended: 83%	*Joined the LPC in June 2022

Halton, St Helens and Knowsley LPC

Accounts

for the year ended 31 March 2023

Halton, St Helens and Knowsley LPC

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Accountants

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Merseyside
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Halton, St Helens and Knowsley LPC

Report of the Committee Members

Year ended 31 March 2023

Principal Activities

Halton, St Helens and Knowsley LPC is a Local Pharmaceutical Committee ("LPC") acting in the role of a local NHS representative organisations.

Our goal is supporting local pharmacy contractors to meet the terms of their NHS and local contracts and improve the health of the Halton St Helens and Knowsley population.

The Committee

Halton, St Helens and Knowsley LPC is an association whose functions and procedures are set out in our Constitution [and rules].

During the year ended 31 March 2023 Halton, St Helens and Knowsley LPC had 11 members on its main committee as follows:

Five members from Independent Contractors

Five members from Company Chemists Association

One members from Association of Independent Multiple Pharmacies

Full details of these members can be found on Halton, St Helens and Knowsley LPC website <https://halton-st-helens-knowsley.communitypharmacy.org.uk/about-us-2/committee/your-committee/>

All members have continued to adhere to corporate governance principles adopted by the Committee and the code of conduct.

Overview

For full details of the LPC's activities, please refer to the Chief Officer's and Chairmans Reports in the full Annual Report.

Halton, St Helens and Knowsley LPC

Report of the Committee Members

Year ended 31 March 2023

Overview - Continued

This report was approved by Halton, St Helens and Knowsley LPC on 8th August 2023 and signed on its behalf by:



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Suketu Patel

Chair of the Committee

Statement of Committee Members' Responsibilities

Year ended 31 March 2023

The committee members are responsible for preparing the Report of the Committee Members and the financial statements in accordance with applicable law and regulations.

The committee members are required to prepare financial statements for each financial year. The committee members have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'. The committee members must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the committee for that period.

In preparing these financial statements, the committee members are required to:

- a) select suitable accounting policies and then apply them consistently.
- b) make judgments and accounting estimates that are reasonable and prudent.
- c) prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the committee will continue in operation.

The committee members are responsible for keeping adequate accounting records that are sufficient to show and explain the committee's transactions and disclose with reasonable accuracy at any time the financial position of the committee. They are also responsible for safeguarding the assets of the committee and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The committee members are responsible for the maintenance and integrity of the financial information included on the committee website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The committee members confirm that so far as they are aware, there is no relevant audit information of which the committee's auditors are unaware. They have taken all the steps that they ought to have taken as committee members in order to make themselves aware of any relevant audit information and to establish that the committee's auditors are aware of that information.

Halton, St Helens and Knowsley LPC

Income and Expenditure Account

Year ended 31 March 2023

	Notes	2023	2022
Income		£	£
Levies from HHSBA Contractors		123,750	146,250
Use of Pharmaceutical Outcomes		5,871	4,066
Other Income		<u>15,480</u>	<u>28,105</u>
		<u>145,101</u>	<u>178,421</u>
Expenditure			
Administration			
Staff employment costs	3	98,642	103,986
Establishment costs		1,146	2,336
Meeting costs		21,586	13,077
Printing postage stationery insurance telephone		1,063	781
Levies and licenses		38,616	42,197
Communications		867	309
Total Costs		<u>161,920</u>	<u>162,686</u>
Surplus before Tax		(16,819)	15,735
Corporation tax		<u>0</u>	<u>0</u>
Surplus after tax		<u>(16,819)</u>	<u>15,735</u>

Halton, St Helens and Knowsley LPC

Balance Sheet

as at 31 March 2023

	Notes	2023		2022	
		£	£	£	£
Debtors	4	3,833		14,837	
Cash at bank and in hand		64,931		70,746	
		<u>68,764</u>		<u>85,583</u>	
Current liabilities					
Creditors: Amounts falling due within one year	5	0		0	
		<u>68,764</u>		<u>85,583</u>	
Net current assets					
		68,764		85,583	
Total assets less current liabilities		<u>68,764</u>		<u>85,583</u>	
Net assets		<u>68,764</u>		<u>85,583</u>	
Represented by:					
General fund					
Balance at 1 April 2022		85,583		69,848	
Surplus for the year		(16,819)		15,735	
Balance at 31 March 2023		<u>68,764</u>		<u>85,583</u>	

These financial statements were approved by the Halton, St Helens and Knowsley LPC on 6th August 2023 and signed on its behalf by:

Suketu Patel - Chair of the Committee



Bindu Bhatt – Treasurer



The notes on pages 6 to 10 form part of these financial statements

1 Accounting Policies

With the exception of some disclosures, the financial statements have been prepared in compliance with FRS 102 Section 1A and under the historical cost convention. The financial statements are prepared in sterling, which is the functional currency and monetary amounts in these accounts are rounded to the nearest £. The financial statements present information about the committee as a single entity. The following principal accounting policies have been applied:

Income and Expenditure

Both income and expenditure are accounted for on the accrual's basis. The primary source of income shown in the financial statements consists of levies from NHSBA Contractors in respect of that period.

Judgements and Key Sources of Estimation Uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that effect the amount reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Pension Costs

The amounts paid during the year are charged to the income and expenditure account. Details are shown in note 6 of these accounts.

Notes to the Financial Statements

Year ended 31 March 2023

2 Accounting Policies (continued)

Financial Instruments

The committee only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like other debtors and creditors. Financial assets and liabilities are recognised when the company becomes a party to the contractual provisions of the instruments.

Debtors and creditors

Basic financial assets and liabilities, including trade debtors, other debtors and other creditors, are initially recognised at transaction price, unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Such assets and liabilities are subsequently carried at amortised cost using the effective interest method, less any impairment.

Going concern

The committee members consider that there are no material uncertainties about the committee's ability to continue as a going concern. In forming their opinion, the committee members have considered a period of one year from the date of signing the financial statements.

3 Employees

	2023	2022
	£	£
Staff costs consist of:		
Wages and salaries	89,142	92,401
Social security costs	7,621	8,023
Pension costs	1,879	3,562
	<hr/> 98,642	<hr/> 103,986

The salary of the Chief Executive Officers was £63,687 (2022 £72,867,).

The average monthly number of persons employed during the year was 4 (2022: 4).

Halton, St Helens and Knowsley LPC

Notes to the Financial Statements

Year ended 31 March 2023

4 Debtors

	2023	2022
	£	£
Other debtors	3,833	3,588
Prepayments and accrued income	0	11,250
	3,833	14,838

5 Creditors: amounts falling due within one year

	2023	2022
	£	£
Corporation tax	0	0
	<u>0</u>	<u>0</u>
	<u><u>0</u></u>	<u><u>0</u></u>

6 Pension Scheme Costs

The employer's contributions to the money purchase scheme are 3% (2022: 3%), if employees contribute 5%. The employer will pay contributions to this maximum. The total pension charge for 2023 was £1,879 (2022: £1,800).

7 Related Party Transactions

During the year the following expenses were paid to committee members:

Amount	2023	2022
	No. of Members	No. of Members
£0 to £10,000	11	9
£10,001 to £20,000	0	0