

Community Pharmacy Halton, St Helens & Knowsley LPC

Accounts

for the Year Ended 31 March 2026

Community Pharmacy Halton, St Helens & Knowsley LPC

Contents

Year Ended 31 March 2026

Page No

1 - 2	Report of the Committee Members
3	Statement of Committee Members' Responsibilities
4	Income and Expenditure Account
5	Balance Sheet
6-11	Notes to the Financial Statements

Accountants

DJH Wirral & Chester Limited
Chester House Lloyd Drive
Cheshire Oaks Business Park
Ellesmere Port
CH65 9HQ

Community Pharmacy Halton, St Helens & Knowsley LPC

Report of the Committee Members

Year ended 31 March 2026

Principal Activities

Community Pharmacy Halton, St Helens & Knowsley LPC is a Local Pharmaceutical Committee ("LPC") acting in the role of a local NHS representative organisation.

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

The Committee

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

During the year ended 31 March 2026 Community Pharmacy Halton, St Helens & Knowsley LPC had 11 members on its main committee as follows:

Five members from Independent Contractors

Four members from the Company Chemists Association

Two members from the Independent Pharmacies Association

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

Report of the Committee Members

Year ended 31 March 2026

Overview - Continued

This report was approved by Community Pharmacy Halton, St Helens & Knowsley LPC on 17th August 2026 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'Suketu Patel', enclosed within a thin black rectangular border.

Suketu Patel

Chair of the Committee

Statement of Committee Members' Responsibilities

Year ended 31 March 2026

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.

Community Pharmacy Halton, St Helens & Knowsley LPC

Income and Expenditure Account

Year ended 31 March 2026

	Notes	2026		2025	
Income		£	£	£	£
PPA Levy		229,154		209,282	
Sundry Receipts		11,323	240,477	0	209,282
Expenditure					
Administration					
Staff employment costs		95,935		84,434	
Meeting & travel expenses		15,657		20,435	
Levies		64,311		62,062	
Office expenses		103		649	
Computer costs		1,152		2,703	
Regional expenses		0		0	
Accountancy & Payroll services		4,143		4,451	
Total Costs			181,301		174,734
Surplus/ (loss) before tax		59,176		34,548	
Corporation tax		0		0	
Surplus/ (loss) after tax		59,176		34,548	

Community Pharmacy Halton, St Helens & Knowsley LPC

Balance Sheet

as at 31 March 2026

	Notes	2026 £	2025 £	£
Debtors	4	4,333	15,185	
Cash at bank and in hand		189,621	119,594	
		<u>193,954</u>	<u>134,779</u>	
Current liabilities				
Creditors: Amounts falling due within one year	5	5,382	5,383	
Net current assets		<u>188,572</u>	<u>129,396</u>	
Total assets less current liabilities		<u>188,572</u>	<u>129,396</u>	
Net assets		<u>188,572</u>	<u>129,396</u>	
Represented by:				
General fund				
Balance at 1 April 2025		129,396	94,848	
Surplus for the year		59,176	34,548	
Balance at 31 March 2026		<u>188,572</u>	<u>129,396</u>	

These financial statements were approved by the Community Pharmacy Halton, St Helens & Knowsley LPC on 17th August 2026 and signed on its behalf by:

Suketu Patel



Bindu Bhatt



Chair of the Committee

LPC Treasurer

The notes on pages 6 to 8 form part of these financial statements

Notes to the Financial Statements

Year ended 31 March 2026

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 accruals 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 affect 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.

Notes to the Financial Statements

Year ended 31 March 2026

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

	2026	2025
	£	£
Staff costs consist of:		
Wages and salaries	93,416	82,704
Social security costs	510	0
Pension costs	2,009	1,730
	<u>95,935</u>	<u>84,434</u>

The average monthly number of persons employed during the year was 4 (2025: 4).

Community Pharmacy Halton, St Helens & Knowsley LPC

Notes to the Financial Statements

Year ended 31 March 2026

4 Debtors

	2026	2025
	£	£
Other debtors	4,333	15,185
Trade debtors	0	0
	<u>4,333</u>	<u>15,185</u>

5 Creditors: amounts falling due within one year

	2026	2025
	£	£
Trade creditors	3,180	3,180
Social Security & Pension	2,202	2,203
	<u>5,382</u>	<u>5,383</u>

6 Related Party Transactions

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

Amount	2026	2025
	No. of Members	No. of Members
£0 to £10,000	10	10
£10,001 to £20,000	0	0

In accordance with your instructions, we have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities from the accounting records and information and explanations supplied to us.

Chester House Lloyd Drive
Cheshire Oaks Business Park
Ellesmere Port
CH65 9HQ

INDEPENDENT CHARTERED ACCOUNTANTS' REVIEW REPORT TO THE COMMITTEE MEMBERS OF Community Pharmacy Halton, St Helens & Knowsley LPC

We have reviewed the committee's financial statements for the year ended 31st March 2026, which comprise the Income and Expenditure Account, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

Committee Members' Responsibility for the Financial Statements

As explained more fully in the Responsibilities Statement set out on page 3, the committee members are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

Accountants' Responsibility

Our responsibility is to express a conclusion on the financial statements. We conducted our review in accordance with International Standard on Review Engagements (ISRE) 2400 (Revised) Engagements to review historical financial statements and ICAEW Technical Release TECH 09/13AAF (Revised) Assurance review engagements on historical financial statements. ISRE 2400 (Revised) requires us to conclude whether anything has come to our attention that causes us to believe that the financial statements, taken as a whole, are not prepared, in all material respects, in accordance with United Kingdom Generally Accepted Accounting Practice. ISRE 2400 (Revised) also requires us to comply with the ICAEW Code of Ethics.¹

Scope of the Assurance Review

A review of financial statements in accordance with ISRE 2400 (Revised) is a limited assurance engagement. We have performed additional procedures to those required under a compilation engagement. These primarily consist of making enquiries of management and others within the entity, as appropriate, applying analytical procedures and evaluating the evidence obtained. The procedures performed in a review are substantially less than those performed in an audit conducted in accordance with International Standards on Auditing (UK). Accordingly, we do not express an audit opinion on these financial statements.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the financial statements have not been prepared:

- so as to give a true and fair view of the state of the committee's affairs as at 31st March 2026, and of its surplus for the year then ended;
- in accordance with United Kingdom Generally Accepted Accounting Practice; and

Use of our report

This report is made solely to the Committee's members, as a body, in accordance with the terms of our engagement letter dated 31st July 2026. Our review has been undertaken so that we may state to the committee's members those matters we have agreed to state to them in a reviewer's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Committee and the Committee's members as a body for our work, for this report or the conclusions we have formed.

DJH Liverpool Limited

Chartered Accountants

Pacific Chambers

11-13 Victoria St

Liverpool

L2 5QQ