

**DORSET LOCAL PHARMACEUTICAL COMMITTEE**

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**FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31 MARCH 2022**

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**ALBERT GOODMAN LLP**  
CHARTERED ACCOUNTANTS

**LEANNE HOUSE  
6 AVON CLOSE  
WEYMOUTH  
DORSET DT4 9UX**

# **DORSET LOCAL PHARMACEUTICAL COMMITTEE**

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# **DORSET LOCAL PHARMACEUTICAL COMMITTEE**

## **GENERAL INFORMATION FOR THE YEAR ENDED 31 MARCH 2022**

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<b>Address</b>	Suite 8 Merley House Merley House Lane Wimbourne BH21 3AA
<b>Independent Examiner</b>	Albert Goodman LLP Leanne House 6 Avon Close Weymouth Dorset DT4 9UX

# **DORSET LOCAL PHARMACEUTICAL COMMITTEE**

## **REPORT OF THE COMMITTEE MEMBERS FOR THE YEAR ENDED 31 MARCH 2022**

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### **Principal Activities**

Dorset LPC is a Local Pharmaceutical Committee ("LPC") acting in the role of a local NHS representative organisations.

Our goal is to represent and support Dorset Pharmacy Contractors to maximise and promote their professional services for a fair return.

### **The Committee**

Dorset LPC is an association whose functions and procedures are set out in our Constitution.

During the year ended 31 March 2022 Dorset LPC had 10 members on its main committee as follows:

<b>Janette Best</b>	Chair	CCA
<b>Liz Hall - Appointed 01/05/2021</b>		CCA
<b>Jane Hallett</b>		CCA
<b>Gabriella Horvath - Appointed 26/05/2021</b>		CCA
<b>Mandy Jones</b>		CCA
<b>Di Wood</b>	Vice Chair	CCA
<b>Roger Mitchell</b>	Treasurer	Independent
<b>Robin Mitchell - Resigned 13/12/2021</b>		Independent
<b>Timmy Mastoropoulos - Appointed 13/12/2021</b>		Independent
<b>James Tibbs - Resigned 16/02/2022</b>		Independent
<b>Richard Maiden - Appointed 16/02/2022</b>		Independent
<b>Richard Maiden - Resigned 11/10/2021</b>		AIM
<b>Anisa Prifti - Appointed 02/11/2021</b>		AIM

### **Chief Officer**

Amanda Moores

### **Contract Application Sub-Committee**

Mandy Jones, Rogert Mitchell, James Tibbs, Di Wood

### **Governance Sub-Committee**

Janette Best, Liz Hall, Jane Hallett, Richard Maiden

Full details of current members can be found on Dorset LPC website  
<https://dorset.communitypharmacy.org.uk/about-us/lpc-committee-members/>

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

# **DORSET LOCAL PHARMACEUTICAL COMMITTEE**

## **REPORT OF THE COMMITTEE MEMBERS cont. FOR THE YEAR ENDED 31 MARCH 2022**

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### **Overview of the 2021 - 2022 Year**

#### **Chair's Report**

The LPC 21/22 year was one of both challenges and change. I believe that Dorset LPC has shown great resilience in adapting to the changes that have occurred in the world of community pharmacy. We have focused our efforts and work plan on the activities that we believed would give the best outcomes for our contractors and patients. Our support of the GP CPCS service has been a great example of this. Our Chief Officer, Amanda, and Admin Assistant, Sara, have been instrumental in organising our workload and communicating with our key stakeholders. Amanda and Joao have represented and influenced at numerous external meetings as the voice of community pharmacy. Each committee member has mentored and supported the Community Pharmacy PCN leads in Dorset in their PCN role. I would personally like to thank all those who have supported the Dorset LPC in the last year and who continue to support Community Pharmacy Dorset as we work our way through another year of change.

Janette Best

#### **Chief Officer's Report**

##### Working with commissioners

During the last year we have worked with local and regional commissioners to support various opportunities.

On a local level we have worked with Dorset colleagues on a number of activities. As part of Covid-19 recovery we have worked to support medicines supplies to patients that are ready for discharge from UHD, but awaiting a car package or similar and have been discharged to a 16 bed Care Hotel, based at The Village Hotel, Bournemouth. Working with the team providing support for these patients, local pharmacies have been commissioned to dispense and deliver prescription medicines when needed.

Workforce has been identified as one of the biggest challenges facing all pharmacy sectors in Dorset. Local funding was identified to support the training and development of pre-registration pharmacy technicians in Dorset. Along with the Acute and Mental Health & Community Trusts, community pharmacies have been a key part of this cross sector work and have been actively involved in the development of the pharmacy technicians.

Primary Care Networks (PCNs) across Dorset have started to go live with GP referrals to the Community Pharmacist Consultation Service (GP CPCS). A project team involving NHSE&I, Dorset CCG and Dorset LPC has been established to support this work. In the coming year we are looking to work with Dorset colleagues to develop PGD services to support GP CPCS. To be able to do this it will be important for pharmacies and GP practices to work together and embed this service as part of the routine offer available for patient care for minor conditions.

## **DORSET LOCAL PHARMACEUTICAL COMMITTEE**

### **REPORT OF THE COMMITTEE MEMBERS cont. FOR THE YEAR ENDED 31 MARCH 2022**

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#### **Chief Officer's Report cont**

##### Working with commissioners cont.

At a regional level we have worked with NHSE&I and the other LPCs across the South West to secure funding for the support and development of Community Pharmacy PCN Leads. The 18 PCN Leads across Dorset have been provided with the opportunity to be part of a PCN Lead Development Academy, designed to equip them with the skills to fulfil their role, as well as being provided with financial support to release them to attend meetings.

##### Consultation responses

During 2021-2022 Dorset LPC responded to the consultation on indemnity arrangements for delivery of Covid-19 vaccinations.

##### Contract Applications

The LPC has been notified of the following contract applications and changes to contractors in Dorset. The LPC has responded to applications where relevant:

April 6th 2021 - P&D Cards, Ferndown = Distance Selling Pharmacy opens

May 2021 - Whitecliff Surgery, Blandford – relocation of premises

June 2021 – Day Lewis, Poole – relocation application = granted

August 9th 2021 – Rowlands, Charminster = closes

September – Rowlands, Boscombe – Appeal against refused relocation = granted

October 2021 - Dudley Taylor, Peacemarsh Pharmacy – change of ownership = granted

October 2021 - Dudley Taylor, Barn Pharmacy – change of ownership = granted

October 2021 - Dudley Taylor, High Street, Gillingham – change of ownership = granted

November 2021 – Boots, Weymouth – relocation = granted

With one new contractor opening and another closing during the year, as of 31st March 2022 there remain 146 community pharmacies and 3 dispensing appliance contractors in Dorset.



## **DORSET LOCAL PHARMACEUTICAL COMMITTEE**

### **REPORT OF THE COMMITTEE MEMBERS cont. FOR THE YEAR ENDED 31 MARCH 2022**

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#### **Chief Officer's Report cont**

##### Training & engagement events

This year Dorset LPC has continued to support contractors through virtual meetings and training events.

April 2021 – We hosted two Discharge Medicines Service (DMS) events – bringing together Dorset CCG, Acute trusts, Community & Mental Health Trust, PCN representatives and community pharmacy teams. Each event had 80 + delegates and encouraged discussions in geographical areas about utilising DMS for the benefit of patients

May 2021 – We supported Public Health Dorset in hosting two Opioid Substitution Treatment training events. Each event brought together community pharmacy teams and local drug and alcohol teams to share best practice and discuss local issues.

October 2021 – We hosted an event for the 18 PCN Community Pharmacy Leads

November 2021 - As part of the requirements of Pharmacy Quality Scheme (PQS), we supported Community Pharmacy PCN Leads to bring together contractors within each PCN over 3 events.

As well as the virtual events listed above the online training platform VirtualOutcomes has again been made available for contractors across Dorset. 83% of pharmacies in Dorset are regularly using the training platform to support the development and training of their staff. Over the year over 250 training courses have been accessed, ranging from just four in December 2021 to 45 in June 2021.

##### Annual Meeting and Special General Meeting of Contractors

Both the Annual Meeting and a Special General Meeting of Contractors were held at 1.30pm on Thursday 9th September 2021. At the Annual Meeting the Annual Accounts and Report for 2020-2021 were approved. At the Special General Meeting delaying the elections for LPC membership by one year was approved, with current Members Term of Office being extended to 31st March 2023.

##### Contractor Representation & Support

The LPC met with the Area Managers/Owners of community pharmacies across Dorset as part of the Steering Group meetings held in April and September 2021, and January 2022. The meetings gave the opportunity for sharing information, getting a better understanding of any local issues and also to “check in” with contractors to see how they were.

The Review Steering Group has continued its work during this year following on from the recommendations made in the Wright Review in late 2019. Proposals have been developed, with progress and update engagement meetings being held. Once proposals are finalised and published, all contractors will be asked to consider them and to take part in a contractor vote to confirm that they are happy for the changes to PSNC and LPCs to be taken forward.

## **DORSET LOCAL PHARMACEUTICAL COMMITTEE**

### **REPORT OF THE COMMITTEE MEMBERS cont. FOR THE YEAR ENDED 31 MARCH 2022**

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#### **Chief Officer's Report cont**

##### PSNC, South Central and South West LPC Forums

The South Central LPCs have not met face to face during the last 12 months. Instead there have been regular virtual PLOT (PSNC & LPC Operations Team) meetings where information has been shared with representatives and then disseminated to all Chief Officers.

There has also been regular contact with the six other LPC Chief Officers in the South West Region, as Dorset aligns with NHS England & Improvement South West.

##### Funding the Committee's activities

In the last twelve months the full committee has met a total of six times, these meetings have all been held virtually via Zoom. In addition to the LPC meetings, representatives of the committee have attended over one hundred meetings with a variety of different people and organisations. Nearly all of these meetings have been held virtually, which has significantly reduced the costs for attending such meetings.

We have been able to utilise pharmaceutical industry sponsorship to defray some of the costs for LPC meetings and for this the committee is extremely grateful.

Throughout the year the Treasurer has been reviewing expenditure and budgets on a regular basis. This work has ensured that the committee finances have finished the year in a position that will allow the committee to continue to robustly represent and support contractors for the final year of its term.



## **DORSET LOCAL PHARMACEUTICAL COMMITTEE**

### **REPORT OF THE COMMITTEE MEMBERS cont. FOR THE YEAR ENDED 31 MARCH 2022**

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#### **Chief Officer's Report cont**

##### To conclude

It has been another difficult year and community pharmacies across Dorset have once again risen to various challenges. As we now start to live with Covid-19 as part of everyday life, we are all adapting to a different "normal". I would like to thank you all for your continued dedication and hard work.

We have seen some changes within the committee in the last 12 months and sadly say farewell to a key individual. Robin Mitchell, a long serving independent member of the committee, who over the years has been Vice Chair and Chair, has stepped down having sold his community pharmacy and is pursuing new opportunities. A huge thank you to Robin for your commitment and hard work on behalf of community pharmacies in Dorset.

As we move into 2022/2023 there will be more change for us all. Integrated Care Boards come in to being and they will have responsibility for the commissioning of community pharmacy services from April 2024. The coming year will be busy getting ready for this transition.

2022/2023 will be the last year of the current committee and depending on the impact of the Review Steering Group vote, we may see far wider reaching changes to local and national representation. It will also be my last year with the committee as I am planning to retire at the end of March 2023. There is plenty to do and I look forward to continuing to represent contractors during this final year.

Amanda Moores

#### **Treasurer's Report**

The Committee generated a surplus of £8,068 for the year ended March 2022. This is primarily due to a continued reduction in meeting and travelling costs with all meetings being undertaken virtually.

On the 31st March 2022, the bank balance for the Committee amounted to £93,508 which is £8,500 higher than the expected reserves of 6 months levy receipts.

## **DORSET LOCAL PHARMACEUTICAL COMMITTEE**

### **STATEMENT OF THE COMMITTEE MEMBERS' RESPONSIBILITIES FOR THE YEAR ENDED 31 MARCH 2022**

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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 accounting information of which the committee's accountants 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 accounting information and to establish that the committee's accountants are aware of that information.

## **DORSET LOCAL PHARMACEUTICAL COMMITTEE**

### **ACCOUNTANT'S REPORT TO THE MEMBERS OF DORSET LOCAL PHARMACEUTICAL COMMITTEE**

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We report on the accounts for the year ended 31 March 2022, consisting of the Income and Expenditure Account, Balance Sheet and Notes to the Accounts on pages 10 to 15.

#### **Respective responsibilities of executive committee and accountant**

The Officers of the committee are responsible for the preparation of the accounts. It is our responsibility to examine the accounts and to state whether particular matters have come to our attention.

#### **Basis of accountant's statement**

Our examination included a review of the accounting records kept by the Committee and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to the statement below.

#### **Accountant's statement**

In connection with our examination, no matter has come to our attention:

which gives us reasonable cause to believe that, in any material respect, the accounts prepared are not in accordance with the accounting records; or

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

**ALBERT GOODMAN LLP**

Chartered Accountants

Weymouth

# DORSET LOCAL PHARMACEUTICAL COMMITTEE

## INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2022

	2022		2021	
	£	£	£	£
<b>L.P.C. Statutory Levy</b>		170,004		170,004
<b>Sponsorship</b>		4,193		3,300
<b>Other income</b>				
Other revenue		611		12,926
		<u>174,808</u>		<u>186,230</u>
<b>Expenditure</b>				
Staff costs	17,446		16,916	
Establishment costs	5,018		4,844	
Meeting costs	12,552		12,489	
Printing, postage, stationery, insurance, telephone	4,844		2,515	
Levies and licences	45,107		44,599	
Communications	2,623		2,273	
Finance costs	64		96	
Legal, professional and consultancy	<u>79,086</u>		<u>90,553</u>	
		(166,740)		(174,285)
<b>NET SURPLUS</b>		<u><u>8,068</u></u>		<u><u>11,945</u></u>

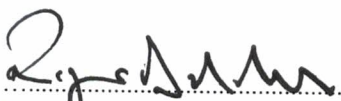
# DORSET LOCAL PHARMACEUTICAL COMMITTEE

## BALANCE SHEET AS AT 31 MARCH 2022

	2022		2021	
	£	£	£	£
<b>TANGIBLE FIXED ASSETS</b>				
Computer equipment	909		909	
Accumulated depreciation	(909)		(909)	
Depreciation charge	-		-	
		-		-
<b>CURRENT ASSETS</b>				
Trade debtors	1,411		-	
Prepayments	307		-	
PAYE / NIC	1,303		1,029	
Petty cash	-		40	
Bank balance	93,508		86,025	
		96,529		87,094
<b>CURRENT LIABILITIES</b>				
Expenses	60		60	
Pension contributions	-		-	
Deferred Income	-		-	
Accruals	2,177		810	
Tax on deposit interest	-		-	
		2,237		870
<b>NET ASSETS</b>		<u>94,292</u>		<u>86,224</u>
<b>CAPITAL ACCOUNT</b>				
Brought forward	86,224		74,279	
Net Surplus / (Deficit)	8,068		11,945	
		<u>94,292</u>		<u>86,224</u>

These financial statements were approved by the Dorset LPC on 13/10/22 and signed on its behalf by:

  
 J Best Chair of the Committee

  
 R Mitchell LPC Treasurer



# **DORSET LOCAL PHARMACEUTICAL COMMITTEE**

## **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022**

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### **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 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.

#### **Taxation**

Any surplus arising from the activities of the Dorset LPC on its non-mutual activities is subject to corporation at 19%.

#### **Pension Costs**

The amounts paid during the year are charged to the income and expenditure account.

#### **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.

## **DORSET LOCAL PHARMACEUTICAL COMMITTEE**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022**

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#### **2. Employees**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Staff costs consist of:		
Wages and salaries	17,120	16,605
Social security costs	-	-
Pension costs	326	311
	<u>17,446</u>	<u>16,916</u>

The salary of the Administrator was £17,120 (2021: £16,605).

The average number of persons employed during the year was 1 (2021: 1).

#### **3. Pension Scheme Costs**

The employer's contributions to the pension scheme are 3% (2021: 3%) if employees contribute 5%.  
The total pension charge for 2022 was £326 (2021: £311).

# **DORSET LOCAL PHARMACEUTICAL COMMITTEE**

## **EXPENSES POLICY FOR THE YEAR ENDED 31 MARCH 2022**

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### **1. PURPOSE**

To provide a policy whereby LPC members (normally their employers) will be reimbursed for actual expenditure incurred exclusively and necessarily in the course of LPC business activities.

It is the LPC's intention that members should neither gain nor lose financially as a result of incurring expenses on LPC business. LPC members are subject to Inland Revenue rules and guidelines as to what is allowable as a business expense. All claims must therefore adhere to the policy. Expenses defined as reasonable are those that are cost effective when weighed against the purpose of the business activity. Members are responsible for the settlement of any business expenses incurred by them and for reclaiming these costs through the process set out in this policy. Any breach of this policy will be referred to the Governance Sub-Committee under Governance procedures. Expenses may be incurred in respect of travel, meetings, entertainment, training, organisational costs, or other activities in the course of LPC business.

### **2. EXPENSES CLAIMS ALLOWED**

#### **2.1 Attendance allowance**

These are paid to provide backfill where meetings have been attended on behalf of the LPC during normal business hours. Committee meetings are usually a full day (8 hours). The attendance allowance claimed should normally reflect the actual number of hours required to provide backfill at the member's place of employment (which may be more or less than the duration of LPC activity).

In exceptional circumstances attendance at evening meetings may be claimed.

If the member is a practising pharmacist and performing duties for the LPC on a day off work, the member is entitled to claim attendance allowance as they could have been working as a locum.

If a member pays more than the current LPC approved rate for backfill (up to £25.00/hour) and wishes to claim this back, the member must attach a copy of the locum invoice to the claim.

If a member is only able to book a locum for a full day to cover a partial day commitment on behalf of LPC, then a claim for the full day may be made with a copy invoice but the member should endeavour to mitigate the costs and/or use any excess time claimed for the benefit of the committee.

Meetings cancelled with less than 7 day's notice may be claimed if the locum cannot be cancelled or the booking transferred for another meeting.

#### **2.2 Travel/Transport**

Private mileage from normal place of work to the meeting venue is paid at up to 45p per mile for any vehicle (or as per current HMRC business allowance rates). Rail and bus fares will be paid where appropriate. Travel should be by the most cost-effective means. Members are also encouraged to share modes of transport to meetings where this will create economies.

# **DORSET LOCAL PHARMACEUTICAL COMMITTEE**

## **EXPENSES POLICY**

### **FOR THE YEAR ENDED 31 MARCH 2022 cont.**

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#### **2.3 Parking and tolls**

Parking and tolls will be reimbursed. Parking fines, towing away charges, or other traffic fines will not be paid.

#### **2.4 Accommodation**

The cost of overnight accommodation, breakfast and other meals may be claimed where justified. Typically, this will be when a member is approved to attend a meeting or event on behalf of the LPC and it would be unreasonable to make a return journey on the same day. Members should take advantage of any special rates that are available and, if in doubt regarding costs, approval must be obtained from the Treasurer or an officer of the LPC before any bookings are made.

#### **2.5 Telephone**

Business calls may be claimed for if made on LPC business.

#### **2.6 Miscellaneous**

Other legitimate claims will be considered by the Governance Sub-Committee via the Treasurer.

#### **2.7 Submission of claims**

All claims should be made using the Dorset LPC Expenses Invoice template as soon as practical and no later than 2 months after the expenditure being incurred.

Reimbursement for claims should be requested to the member's employer bank account or to a relevant business bank account, and only to a personal bank account on an exceptional basis or for direct expenses incurred personally (e.g. parking, tolls, meals).

Claims not made within 3 months of the expenditure will not be paid. Invoices, receipts, itemised bills or other documents should, if necessary, support the claim. All claims should be forwarded to the Treasurer and the LPC Administrator. Claims incurred in one financial year should be submitted within one month of the end of that financial year.



# **DORSET LOCAL PHARMACEUTICAL COMMITTEE**

## **EXPENSES POLICY FOR THE YEAR ENDED 31 MARCH 2022 cont.**

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### **2.8 Authorisation**

Claims will be authorised by an officer of the LPC, preferably the Treasurer, plus “sense check” reviewed by one other committee member (up to a maximum of £500 per event). Higher claims, may be authorised and paid, but must be ratified retrospectively by a member of the Governance Sub-Committee (in addition to the Treasurer).

Claims that are unusual or are disputed when checked should be referred to the Treasurer who will ask a member of the Governance Sub-Committee for an additional review to either i) authorise for payment or, ii) request adjustment and re-submission of the claim, as deemed appropriate by the GSC member.

Where required, meeting reports should be submitted to the LPC Administrator prior to or alongside associated expense claims. Failure to do so may result in a delay to authorisation and payment.

### **2.9 Payments**

Payment will be made electronically via BACS transfer and will be processed within 30 days of authorisation. Payment by cheque or other means will only be made as an exception at the discretion of the Treasurer.

### **3.0 H M Revenue and Customs**

HMRC requires records of expenditure and mileage to be kept for 6 years. Members are required to declare any personal income from expenses paid by the LPC for tax purposes.

### **3.1 Finally**

Please remember, this is the contractors money, not the committee's.