

DORSET LOCAL PHARMACEUTICAL COMMITTEE

FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 JUNE 2023

ALBERT GOODMAN LLP
CHARTERED ACCOUNTANTS

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DORSET LOCAL PHARMACEUTICAL COMMITTEE

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DORSET LOCAL PHARMACEUTICAL COMMITTEE

GENERAL INFORMATION FOR THE PERIOD ENDED 30 JUNE 2023

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

DORSET LOCAL PHARMACEUTICAL COMMITTEE

REPORT OF THE COMMITTEE MEMBERS FOR THE PERIOD ENDED 30 JUNE 2023

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 30 June 2023 Dorset LPC had 10 members on its main committee as follows:

Janette Best	Chair	CCA
Liz Hall		CCA
Jane Hallett		CCA
Gabriella Horvath		CCA
Mandy Jones		CCA
Di Wood	Vice Chair	CCA
Roger Mitchell	Treasurer	Independent
Timmy Mastoropoulos - Resigned 15/02/2023		Independent
Richard Maiden		Independent
Anisa Prifti		AIM

Chief Officer

Amanda Moores

Contract Application Sub-Committee

Gabriella Horvath, Mandy Jones, Richard Maiden, Anisa Prifti, Di Wood

Governance Sub-Committee

Janette Best, Liz Hall, Jane Hallett, Timmy Mastoropoulos, Roger Mitchell

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 PERIOD ENDED 30 JUNE 2023

Overview of the 2022 - 2023 Year

Chair's Report

This extended LPC year has been a period of preparing for change and adjusting to challenges both within our LPC and in the pharmacy sector. Contractors have indicated that it has been a tough time to survive financially whilst trying to offer the best possible service for our patients.

Much thought and discussion were put into our proposals and plans for the future of Dorset LPC as part of the Transforming Pharmacy Representation Programme (TAPR) to secure the best future representation and support of Dorset contractors. As a committee we looked at opportunities to work in a cost-effective manner as well as influencing to achieve the best possible remuneration for our contractors. The LPC supported various online & face to face training and engagement events over the year for our PCN leads, the national Smoking Cessation Service, Dorset Care records, GP CPCS & locally commissioned service update sessions. The Chief Officers more detailed report highlight the full extent of the activities, events, and consultations we have been part of over the year.

This was the last year of our committee cycle so a big thank you to those who have supported Dorset LPC with their service & dedication over the years. A special mention and thanks to Amanada Moores who retired at the end of June 23 after many years as our Chief officer. Amanda has always championed and been a passionate advocate for community pharmacy and has been instrumental in supporting the LPC work plans and helping to develop the relationships we have today with our key stakeholders.

I hope that our plans and preparation have enabled a smooth transition to the newly elected Community Pharmacy Dorset committee, new Chief Officer, Admin & Ops teams to continue the great work of supporting the contractors of Dorset have a sustainable future.

Janette Best

Dorset LPC Chair April 22 – June 23

DORSET LOCAL PHARMACEUTICAL COMMITTEE

REPORT OF THE COMMITTEE MEMBERS cont. FOR THE PERIOD ENDED 30 JUNE 2023

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, this has included rolling out and embedding GP referrals to the Community Pharmacist Consultation Service (GP CPCS). To support this key work a Project Manager was appointed, to work in conjunction with the NHSE Implementation Manager and the LPC. For some Primary Care Networks (PCNs), this service is now seen as part of their everyday offering for patients to have access to a healthcare professional.

We have worked with the local Tobacco Control Team across Dorset to launch the NHS Smoking Cessation Advanced Service which sees hospital trusts referring patients to community pharmacy for support with quit smoking. This has not been without its challenges and has highlighted the need for appropriate IT and robust communication.

With the move to delegated commissioning we have been working with NHS Dorset ICS (Integrated Care System) to establish how this will work for community pharmacy contractors, with the LPC part of the planning discussions. We have also had the opportunity to present to the board members of NHS Dorset about community pharmacy, the challenges being faced and potential opportunities moving forward.

At a regional level we have worked with NHSE&I and the other LPCs across the South West to support the delivery of the training and development of Community Pharmacy PCN Leads. This has had its challenges, but many of the PCN Leads have engaged and benefited from the programme. It is hoped this will continue in subsequent years.

Consultation responses

During 2022-2023 Dorset LPC responded to the consultation on the Pharmaceutical Needs Assessment (PNA) for Dorset.

DORSET LOCAL PHARMACEUTICAL COMMITTEE

REPORT OF THE COMMITTEE MEMBERS cont. FOR THE PERIOD ENDED 30 JUNE 2023

Chief Officer's Report cont

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:

June 2022 – Automeds, Dorchester – DSP = refused
July 2022 – Day Lewis, Shelley Manor – change of ownership = granted
August 2022 – Rowlands Pharmacy, Dorchester – change of ownership = granted
March 2023 – Lloyds in Sainsbury's, Highcliffe – ceased trading
March 2023 – Verwood Pharmacy, Verwood – no significant change relocation = refused
March 2023 – Rowlands, Oakdale – consolidation
March 2023 – Automeds, Dorchester – DSP Appeal = granted
April 2023 – Boots, Weymouth – change of ownership = granted
April 2023 – Lloyds in Sainsbury's, Alderhill – ceased trading
April 2023 – Lloyds in Sainsbury's, Castlepoint – ceased trading
May 2023 – Lloyds Pharmacy, Broadstone – change of ownership = granted
May 2023 – Lloyds Pharmacy, Ashley Cross – change of ownership = granted
May 2023 – Lloyds Pharmacy, Verwood - change of ownership = granted
June 2023 – Lloyds Pharmacy, Parkstone Medical Centre – change of ownership = granted
June 2023 – Lloyds Pharmacy, Shaftesbury – change of ownership = granted
June 2023 – Lloyds Pharmacy, Lyme Regis – change of ownership = granted
June 2023 – Rowlands Pharmacy, Ferndown Medical Centre – change of ownership = granted
June 2023 – Lloyds Pharmacy, Rosemary Road, Poole – change of ownership = granted
June 2023 – Lloyds Pharmacy, Bridport – change of ownership = granted
June 2023 – Lloyds Pharmacy, Weymouth – change of ownership = granted

With three pharmacies closing and one relocating to Hampshire, as of 30th June 2023 there are 141 community pharmacies and 3 dispensing appliance contractors in Dorset.

DORSET LOCAL PHARMACEUTICAL COMMITTEE

REPORT OF THE COMMITTEE MEMBERS cont. FOR THE PERIOD ENDED 30 JUNE 2023

Chief Officer's Report cont

Training & engagement events

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

May 2022 and September 2022 – Two events hosted for the Community Pharmacy PCN Leads of the 18 PCNs in Dorset.

July 2022 and June 2023 – Two events hosted to support the rollout of the NHS Smoking Cessation Advanced Service. These were delivered in conjunction with the Midlands and Lancashire Commissioning Support Unit and the local Tobacco Control Team.

September 2022 – A webinar hosted to support contractors with embedding GP CPCS.

May 2023 – A webinar hosted about the Dorset Care Record, becoming involved and using the resource.

As well as the events listed above the online training platform VirtualOutcomes has again been made available for contractors across Dorset. 83.8% of pharmacies in Dorset are regularly using the training platform to support the development and training of their staff. Over the period over 190 training courses have been accessed.

Annual Meeting and Special General Meeting of Contractors

The Annual Meeting was held at 7.30pm on Tuesday 22nd November 2022 where the Annual Accounts and Report for 2021-2022 were approved. At the Special General Meeting held at 7.30pm on Thursday 9th February 2023, contractors voted to amend the Dorset LPC Constitution and make changes to the LPC, to ensure that the LPC can continue to represent contractors equitably and effectively.

DORSET LOCAL PHARMACEUTICAL COMMITTEE

REPORT OF THE COMMITTEE MEMBERS cont. FOR THE PERIOD ENDED 30 JUNE 2023

Chief Officer's Report cont

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 2022. With workforce challenges and Area Managers/Owners being less able to attend, these formal meetings were changed to informal drop in sessions from January 2023, where the LPC executive were available virtually over a few hours whilst they met to discuss committee plans.

In June 2022 the Review Steering Group proposals for changes to PSNC and LPCs were voted for by contractors. Following this approval to make changes LPCs have been working with PSNC to deliver the Transforming Pharmacy Representation Programme (TAPR). This will take some time to fully complete, but there has been significant progress made to date, with decisions about the size and name of Dorset LPC being agreed.

As part of the changes the committee have worked towards putting in more operational support for contractors, in preparation for the reduced hours of Chief Officer role, which will be in place from 1st July 2023. This has been key for the continuity and succession planning for the new committee.

During the latter part of the period Dorset LPC held elections for the new committee. In May 2023 the following people had been confirmed as members of the 10 person committee from 1st July 2023:

Independent – Mike Hewitson (Beaminster & Sherborne Pharmacies), 1 vacancy

AIMp – Roger Mitchell (Wessex Pharmacies), Anisa Prifti (Day Lewis)

CCA – Greg Dziedzicki (Boots), Vas Alafodimos (Boots), Ellen Williams (Morrisons), Elizabeth Hall (Rowlands), Gabriella Horvath (Rowlands), 1 vacancy

PSNC, South Central and South West LPC Forums

During the last 15 months, the South Central LPCs have had regular virtual meetings following the 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.

As part of the changes within PSNC, South Central region will cease to exist and moving forward Dorset will be part of PSNC South West region.

DORSET LOCAL PHARMACEUTICAL COMMITTEE

REPORT OF THE COMMITTEE MEMBERS cont. FOR THE PERIOD ENDED 30 JUNE 2023

Chief Officer's Report cont

Funding the Committee's activities

In the last fifteen months the full committee has met a total of seven times. All but the last of these meetings have been held virtually via Zoom, which has significantly reduced the costs for attending such meetings. We had the pleasure of PSNC CEO Janet Morrison attending the LPC meeting held in October 2022, which gave the committee members the opportunity to ask questions and discuss key issues.

In addition to the seven LPC meetings, representatives of the committee have attended over one hundred meetings with a variety of different people and organisations. This has included meetings with a number of PCNs where contractors and practices have come together to look at how they can work collaboratively to support each other and their patients.

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.

And finally.....

The last year has seen huge changes in the UK with the death of Queen Elizabeth II in September 2022 and by November 2022 having had three different Prime Ministers in a matter of 12 weeks. The challenges facing community pharmacy have remained as pressing as ever.

This was the last year of the committee cycle and we say farewell to the following members, Janette Best, Jane Hallett, Mandy Jones, Richard Maiden and Di Wood, all of whom have made the decision to not stand for the next term. I would like to thank each of them for their time and dedication over the years, with a special mention for Janette who has been a very long serving member of the committee and Chair or Vice Chair on several occasions. We also say farewell to Sara Diamond, LPC Administrator, who has been a huge support to the committee over the last six years. I wish each of you the very best for the future.

From 1st July 2023 a new committee and new Chief Officer will be in place. It has been a pleasure representing pharmacy contractors in Dorset over the last 14 years. Whilst I will no longer be actively involved, I will continue to support and advocate for community pharmacy whenever possible and I will watch with interest how the sector develops in the coming years. I would like to thank contractors for their continued hard work and dedication and I wish you every success for the future.

Amanda Moores

DORSET LOCAL PHARMACEUTICAL COMMITTEE

REPORT OF THE COMMITTEE MEMBERS cont. FOR THE PERIOD ENDED 30 JUNE 2023

Treasurer's Report

The LPC is funded by a monthly contractor levy of £14,167 and is collected as a percentage of net ingredient cost from Dorset contractors by the NHSBSA. This levy also contributes to the activities of the PSNC and in the financial year to June 2023, the LPC paid £58,258 in levies to the PSNC.

We have also had success in securing funding from Dorset ICB to continue our GPCPCS implementation service.

Our gross income for the year totalled £234,617. Our overheads have been efficiently controlled over the financial year with a total expenditure of £214,059 amounting to an operating surplus of £20,558 at 30th June 2023. At the year end, the Committee's cash reserves amounted to £141,654.

DORSET LOCAL PHARMACEUTICAL COMMITTEE

STATEMENT OF THE COMMITTEE MEMBERS' RESPONSIBILITIES FOR THE PERIOD ENDED 30 JUNE 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 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

We report on the accounts for the year ended 30 June 2023, 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 PERIOD ENDED 30 JUNE 2023

	PE 30/06/2023		YE 31/03/2022	
	£	£	£	£
L.P.C. Statutory Levy		212,505		170,004
NHS England - GP CPCS Pilot		17,081		-
Sponsorship		3,897		4,193
Other income				
Other revenue		1,134		611
		<u>234,617</u>		<u>174,808</u>
Expenditure				
Staff costs	26,753		17,446	
Establishment costs	6,609		5,018	
Meeting costs	16,779		12,552	
Printing, postage, stationery, insurance, telephone	4,688		4,844	
Levies and licences	58,258		45,107	
Communications	2,425		2,623	
Finance costs	64		64	
Legal, professional and consultancy	81,096		79,086	
Consultancy fees - GP CPCS Pilot	<u>17,081</u>			
		(213,753)		(166,740)
Depreciation				
Office Equipment	<u>306</u>		<u>-</u>	
		(306)		-
NET SURPLUS		<u><u>20,558</u></u>		<u><u>8,068</u></u>

DORSET LOCAL PHARMACEUTICAL COMMITTEE

BALANCE SHEET AS AT 30 JUNE 2023

	30/06/2023		31/03/2022	
	£	£	£	£
TANGIBLE FIXED ASSETS				
Computer equipment	2,438		909	
Accumulated depreciation	(909)		(909)	
Depreciation charge	<u>(306)</u>		<u>-</u>	
		1,223		-
CURRENT ASSETS				
Trade debtors	-		1,411	
Prepayments	14,395		307	
PAYE / NIC	-		1,303	
Bank balance	<u>218,379</u>		<u>93,508</u>	
		232,774		96,529
CURRENT LIABILITIES				
Expenses	-		60	
Deferred Income	14,167		-	
Deferred Income - CPCS Pilot	26,095			
Accruals	2,160		2,177	
Dorset Integrated Care Board Holding Ac	<u>76,725</u>		<u>-</u>	
		119,147		2,237
NET ASSETS		<u>114,850</u>		<u>94,292</u>
CAPITAL ACCOUNT				
Brought forward	94,292		86,224	
Net Surplus / (Deficit)	<u>20,558</u>		<u>8,068</u>	
		<u>114,850</u>		<u>94,292</u>

These financial statements were approved by the Dorset LPC on 25 January 2024 and signed on its behalf by:

M Hewitson

Chair of the Committee

R D Mitchell

LPC Treasurer

DORSET LOCAL PHARMACEUTICAL COMMITTEE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

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 30 JUNE 2023

2. Employees

	2023	2022
	£	£
Staff costs consist of:		
Wages and salaries	25,027	17,120
Social security costs	-	-
Pension costs	423	326
	<u>25,450</u>	<u>17,446</u>

The salary of the Administrator was £25,027 (2022: £17,120).

The average number of persons employed during the year was 1 (2022: 1).

3. Pension Scheme Costs

The employer's contributions to the pension scheme are 3% (2022: 3%) if employees contribute 5%.
The total pension charge for 2023 was £423 (2022: £326).

DORSET LOCAL PHARMACEUTICAL COMMITTEE

EXPENSES POLICY FOR THE YEAR ENDED 30 JUNE 2023

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 30 JUNE 2023 cont.

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 30 JUNE 2023 cont.

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.