

**DORSET LOCAL PHARMACEUTICAL COMMITTEE**

\*\*\*\*\*

**FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED  
31 MARCH 2025**

\*\*\*\*\*

**ALBERT GOODMAN LLP**  
CHARTERED ACCOUNTANTS

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

# **DORSET LOCAL PHARMACEUTICAL COMMITTEE**

## **CONTENTS OF THE REPORT AND ACCOUNTS FOR THE PERIOD ENDED 31 MARCH 2025**

---

	<b>Page</b>
<b>General Information</b>	<b>1</b>
<b>Report of the Committee Members</b>	<b>2-8</b>
<b>Accountants Report to the Committee</b>	<b>9</b>
<b>Income and Expenditure Account</b>	<b>10</b>
<b>Balance Sheet</b>	<b>11</b>
<b>Notes to the Accounts</b>	<b>12-13</b>
<b>Expenses Policy</b>	<b>14-16</b>

## **DORSET LOCAL PHARMACEUTICAL COMMITTEE**

### **GENERAL INFORMATION FOR THE PERIOD ENDED 31 MARCH 2025**

---

**Address** PO BOX 9830  
Blanford Forum  
DT11 1ET

**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 31 MARCH 2025**

---

### **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 period ended 31 March 2025 Dorset LPC had 8 members on its main committee as follows:

<b>Mike Hewitson</b>	Chair	Independent
<b>Steve Costello</b>	Vice Chair	Independent
<b>Roger Mitchell</b>	Treasurer	IPA
<b>Vas Alafodimos</b>		CCA
<b>Heidi Cole</b>		Independent
<b>Keith Ndvolu</b>		CCA
<b>Ellen Wood</b>		CCA
<b>Jade Robinson</b>		IPA

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 31 MARCH 2025**

---

### **Chair's Report April 2024 - March 2025**

2024/2025 has been another eventful year for Community Pharmacy Dorset. Notably the General Election in July 2024 which has helped to reset relations between Community Pharmacy and Government. The Committee has once again focused on its three strategic pillars to support the sustainability of the community pharmacy network in Dorset:

1. Helping Contractors to generate new revenue.
2. Helping Contractors to reduce operating costs.
3. Building a sustainable workforce.

Pillar 1: Helping Contractors to generate new revenue.

Our primary focus has been on the implementation of the national Community Pharmacy Contractual Framework, notably Pharmacy First, Pharmacy Contraception Service and Hypertension Case Finding Service. We see these services as providing critical revenue to support the network. To date these services have provided hundreds of thousands of pounds of additional income for Dorset Contractors. The Committee has worked with the ICB Community Pharmacy Clinical Lead (Fiona Arnold), and our LCN Pharmacy Leads to support our Services Implementation team to help contractors to deliver consistently. We are seeing success with growth in the overall number of services being delivered, and are working to increase the number of formal referrals from GP practices for CPCF services.

The LPC has been successful in attracting funding from Dorset ICB to support the role of the Pharmacy PCN leads, the PCN leads are helping to build relationships with local practices to encourage uptake of CPCF services. As part of this project every PCN has a quarterly online meeting at lunchtimes which are open to all pharmacies to discuss any successes or challenges they might be having along with representatives from practices and PCNs. I would like to encourage all contractors/pharmacies to engage with these meetings so that we can address the issues which are important to you.

Pillar 2: Helping Contractors to reduce operating costs.

The Committee is working to introduce joint guidance with the ICB around the provision of Monitored Dosage Systems to help Contractors to appropriately manage requests for new initiations. We are also continuing to assist contractors looking at consolidation and merger applications. With the newly agreed Contractual Framework we will look to assist contractors in making necessary efficiencies to improve their sustainability.

## **DORSET LOCAL PHARMACEUTICAL COMMITTEE**

### **REPORT OF THE COMMITTEE MEMBERS cont. FOR THE PERIOD ENDED 31 MARCH 2024**

---

#### **Chair's Report cont.**

Pillar 3: Building a sustainable workforce.

The Committee has put significant focus on helping to improve the supply of Foundation Pharmacists into Dorset. Working in Partnership with Dorset Healthcare, Richard Maiden has taken the lead in supporting Contractors with the Oriel application process and we are pleased to say that we have seen a huge rise in the number of Foundation Pharmacists who will be exposed to community pharmacy from around 2 last year, to more than twenty for 2025/6. We want to encourage as many of these trainees to stay in Dorset after they have completed their Foundation Year, and will be looking to support them to ensure they have the best experience possible because these pharmacists will be the pharmacists, pharmacy managers and locums of the future. All graduates in this cohort will become prescribers upon registration, which will provide a step change in our ability to provide independent prescribing services in future.

The LPC has been supporting the Independent Prescribing Pathfinder project at 4 sites in the county, the first NHS prescription ever sent by a community pharmacist was sent in March, and all 4 sites are now operational. This project has generated important learning about how independent prescribing could and should work in Dorset in the future. One of the stated aims of the pathfinder is to grow the number of DPPs to support the legacy workforce as we up-skill existing pharmacists to become prescribers.

Richard Maiden has been holding a regular lunchtime drop in session for pharmacy support staff to engage with them about pharmacy services. These sessions are open to everyone, and are advertised in the weekly LPC newsletter.

-----

The new CPCF agreement which came into effect from 1st April will help to close some of the £3bn funding gap identified by the Independent Economic Review of Community Pharmacy, but it is fair to say that there is a long way to go before the sector is sustainable. The LPC has met with a number of Dorset MPs including Ed Morello, Vicky Slade and Lloyd Hatton to discuss the ongoing challenges facing the sector. We will continue to press for greater awareness of the opportunities and challenges facing the sector here in Dorset with our elected representatives. If you would like to host an MP visit in your pharmacy please feel free to get in touch with the team Admin@dorsetlpc.org.uk.

My thanks to all members of Community Pharmacy Dorset Committee, especially my Vice Chair, Steve Costello and our Treasurer Roger Mitchell. Particular thanks go to our SAIL team and our patient and capable administrator Juliana who keeps the Committee running. Finally I would like to thank our Chief Officer, Richard Brown for his tireless work in promoting community pharmacy in Dorset.

Mike Hewitson  
Chair

# **DORSET LOCAL PHARMACEUTICAL COMMITTEE**

## **REPORT OF THE COMMITTEE MEMBERS cont. FOR THE PERIOD ENDED 31 MARCH 2025**

---

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

#### **Introduction**

Over the past year, Community Pharmacy Dorset (CPD) has played a pivotal role in supporting pharmacy contractors to maximize the opportunities presented by the pharmacy contract. Our efforts have led to a substantial increase in consultations and financial achievements, reflecting the dedication and hard work of both the pharmacy contractors and the LPC Operations Team.

#### **Achievements**

In January 2024, we recorded approximately 450 Community Pharmacist Consultation Service (CPCS) consultations. By March 2025, this number had surged to over 4,300 Pharmacy First consultations. Additionally, we have been instrumental in helping pharmacies secure the £1,000 gateway payment. During the summer of 2024, it was evident that without significant support, fewer than 10% (~14) of pharmacies would achieve this payment. Through the unwavering support and guidance of the LPC Operations Team (SAIL), we have more than doubled this figure to 23% (~32) by March 2025. Our continued efforts have further increased this to 32% (~45) by June 2025, representing an additional £31,000 per month earned by CPD pharmacies, or nearly £400,000 per annum.

#### **Team Efforts**

This remarkable progress is a testament to the hard work and dedication of our pharmacy contractors and the LPC Operations Team. The team, comprising Mandy (implementation and pharmacy support), Richard and Janette (surgery relationships and PCN Leads), and Juliana (engagement support), has tirelessly supported pharmacies in delivering contraception supply and hypertension case finding. The LPC Committee, which annually sets the workplan, has provided clear focus and strategy, ensuring that we remain committed to delivering benefits to our contractors.

#### **Commitment to Support**

Our commitment to supporting pharmacy contractors is evident in our GP/Pharmacy relation support programme. Every quarter, the LPC Operations Team organizes meetings for each surgery and their surrounding pharmacies across the PCN geographies. These meetings have fostered relationships between the professions, breaking down barriers and facilitating better patient outcomes. Since April 2025, with the financial backing of the ICB, we have funded pharmacy PCN leads to support across their PCN.

#### **Strategic Workforce Development**

We have introduced a strategic workforce development strategy, leading to our highest ever Foundation Pharmacist recruitment. Over 20 pharmacy graduates started in the summer of 2025, experiencing community pharmacy as part of their training programme. This is a significant increase from the current cohort of 2 trainees and will contribute to long-term pharmacy workforce resilience.

## **DORSET LOCAL PHARMACEUTICAL COMMITTEE**

### **REPORT OF THE COMMITTEE MEMBERS cont. FOR THE PERIOD ENDED 31 MARCH 2025**

---

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

##### **Collaborative Efforts**

Our close collaboration with Dorset ICB, which now holds our delegated pharmacy contract, has enabled us to secure a seat on key strategic and operational committees. This positive relationship has granted us access to key decision-makers in each ICB, who understand and value the important role that community pharmacy plays in the healthcare system.

##### **Future Outlook**

Looking ahead to 2025 and beyond, the LPC will continue to work tirelessly to ensure the sustainability of our pharmacy contractors. Remember, the LPC is here to support you. If you need us, just ask.

Richard Brown PhD FRPharmS

Chief Officer

## **DORSET LOCAL PHARMACEUTICAL COMMITTEE**

### **REPORT OF THE COMMITTEE MEMBERS cont. FOR THE PERIOD ENDED 31 MARCH 2024**

---

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

When reviewing the financial results for the year, it is important to note that the comparative period comprised only nine months, whereas the current financial year covers a full twelve.

The primary source of income for Community Pharmacy Dorset remains the LPC Statutory Levy, which generated £170,004 over the year. Of this, £66,863 was paid to Community Pharmacy England (CPE), reflecting our contractors' contribution towards national representation and support.

In addition to the statutory levy, the LPC successfully secured funding from NHS Dorset ICB to continue its support of the GP Referral Pathway into Community Pharmacy. Combined with bank interest and sponsorship receipts, the LPC's total gross income for the year amounted to £212,282.

Despite rising operational costs and increased contributions to CPE, the LPC maintained tight control of its overheads, keeping total expenditure for the period to £202,817. This resulted in an operating surplus before tax of £9,465 at the year end.

The LPC's financial position remains robust. As of 31st March 2025, net assets stood at £128,259. Tangible assets totalled £687 in office equipment, while current assets, comprising bank balances, totalled £281,304. Current liabilities of the LPC amounted to £153,732.

The committee continues to adopt a prudent financial approach, ensuring that its resources are allocated efficiently and transparently in support of our strategic objectives.

Roger Mitchell  
Treasurer

## **DORSET LOCAL PHARMACEUTICAL COMMITTEE**

### **STATEMENT OF THE COMMITTEE MEMBERS' RESPONSIBILITES FOR THE PERIOD ENDED 31 MARCH 2025**

---

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 31 March 2025, consisting of the Income and Expenditure Account, Balance Sheet and Notes to the Accounts on pages 12 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 31 MARCH 2025

	YE 31/03/2025	PE 31/03/2024*
	£	£
<b>L.P.C. Statutory Levy</b>	170,004	127,503
NHS England - GP CPCS Pilot	32,927	25,513
<b>Sponsorship</b>	2,750	3,090
<b>Other income</b>		
Other revenue	600	450
Bank interest	<u>6,001</u>	<u>2,183</u>
	212,282	158,739
<b>Expenditure</b>		
Staff costs (note 2)	30,285	23,433
Establishment costs	3,196	4,100
Meeting costs	17,341	19,863
Printing, postage, stationery, insurance, telephone	3,166	3,191
Levies and licences	66,863	43,186
Communications	2,128	2,129
Finance costs	114	64
Legal, professional and consultancy	46,491	31,531
Consultancy fees - GP CPCS Pilot	<u>32,927</u>	<u>25,513</u>
	(202,511)	(153,010)
<b>Depreciation</b>		
Office Equipment	<u>306</u>	<u>230</u>
	(306)	(230)
<b>NET SURPLUS BEFORE TAX</b>	<u><u>9,465</u></u>	<u><u>5,499</u></u>
<b>Corporation Tax</b>	(1,140)	(415)
<b>NET SURPLUS AFTER TAX</b>	<u><u>8,325</u></u>	<u><u>5,084</u></u>

\*Please note that the comparative period comprised only nine months, whereas the current financial year covers a full twelve

# DORSET LOCAL PHARMACEUTICAL COMMITTEE

## BALANCE SHEET AS AT 31 MARCH 2025

	31/03/2025	31/03/2024
	£	£
<b>TANGIBLE FIXED ASSETS</b>		
Computer equipment	2,438	2,438
Accumulated depreciation	(1445)	(1215)
Depreciation charge	<u>(306)</u>	<u>(230)</u>
	687	993
<b>CURRENT ASSETS</b>		
Prepayments	-	250
Bank balance	<u>281,304</u>	<u>214,600</u>
	281,304	214,850
<b>CURRENT LIABILITIES</b>		
Trade Creditors	6,545	17,012
Deferred Income - CPCS Pilot	44,055	55,582
Accruals	8,272	611
Wages Payable	-	889
Taxation	1,140	415
Dorset ICB Holding Ac	<u>93,720</u>	<u>21,400</u>
	153,732	95,909
<b>NET ASSETS</b>	<u><b>128,259</b></u>	<u><b>119,934</b></u>
<b>CAPITAL ACCOUNT</b>		
Brought forward	119,934	114,850
Net Surplus / (Deficit)	<u>8,325</u>	<u>5,084</u>
	<u><b>128,259</b></u>	<u><b>119,934</b></u>

These financial statements were approved by the Dorset LPC on 05.08.25 and signed on its behalf by:

  
Michael Hewitson (Aug 5, 2025 18:00:03 GMT+2)

**M Hewitson**

  
R D Mitchell

# **DORSET LOCAL PHARMACEUTICAL COMMITTEE**

## **NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 MARCH 2025**

---

### **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 PERIOD ENDED 31 MARCH 2025**

#### **2. Employees**

	<b>2025</b>	<b>2024</b>
	£	£
Staff costs consist of:		
Wages and salaries	29,673	23,064
Social security costs	80	-
Pension costs	532	369
	<hr/> <u>30,285</u>	<hr/> <u>23,433</u>

The salaries of the Administrators totalled £29,673 (2024: £23,064).

The average number of persons employed during the year was 2 (2024: 1).

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

The employer's contributions to the pension scheme are 5% (2024: 3%) if employees contribute 4%.

The total pension charge for 2025 was £532 (2024: £369).

# **DORSET LOCAL PHARMACEUTICAL COMMITTEE**

## **EXPENSES POLICY FOR THE PERIOD ENDED 31 MARCH 2025**

---

### **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.

# **DORSET LOCAL PHARMACEUTICAL COMMITTEE**

## **EXPENSES POLICY FOR THE PERIOD ENDED 31 MARCH 2025 cont.**

---

### **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.

### **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 PERIOD ENDED 31 MARCH 2025 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.

# LPC - Final Accounts - 31.03.2025

Final Audit Report

2025-08-05

Created:	2025-08-05
By:	Roger Mitchell (rogermitchell@wessexpharmacies.co.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAAbynKUKLuLN5OoqPmryRoLWME2O51RMhL

## "LPC - Final Accounts - 31.03.2025" History

 Document created by Roger Mitchell (rogermitchell@wessexpharmacies.co.uk)

2025-08-05 - 3:44:35 PM GMT- IP address: 145.40.188.44

 Document emailed to Michael Hewitson (mike\_hewitson@me.com) for signature

2025-08-05 - 3:45:32 PM GMT

 Email viewed by Michael Hewitson (mike\_hewitson@me.com)

2025-08-05 - 3:59:27 PM GMT- IP address: 216.73.160.113

 Document e-signed by Michael Hewitson (mike\_hewitson@me.com)

Signature Date: 2025-08-05 - 4:00:03 PM GMT - Time Source: server- IP address: 45.8.19.133

 Agreement completed.

2025-08-05 - 4:00:03 PM GMT



Adobe Acrobat Sign