**LIVERPOOL LPC**

**Financial Statements**

**for the year ended 31 March 2022**

**LIVERPOOL LPC**

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**Year ended 31 March 2022**

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**Accountants**

CCF ACCOUNTANCY LTD

Chartered Certified Accountants

Ground Floor

30 Victoria Avenue

Harrogate

HG1 5PR

**LIVERPOOL LPC**

**Report of the Committee Members**

**Year ended 31 March 2022**

**Principal Activities**

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

Our goal is: We will be the key advocate of community pharmacy and support the delivery of quality services that benefit contractors, patients, and wider stakeholders.

**The Committee**

LIVERPOOL LPC is an association whose functions and procedures are set out in our Constitution [and rules].

10 members sat on the committee over the course of the year. Nine members sat on the committee for the full term:

John Davey (Independent)

Leah Davies (CCA - Rowlands)

James Forshaw (Independent)

David Jones (Independent)

Anna Mir (CCA - Boots)

David Porter (Independent)

Gemma Whitehead (AIMp - Cohens)

Peter Beeley (CCA - Boots)

James Moir (Independent)

David Sanchez (Asda) also sat on the committee until October 2021, and John Devaney (Lloyds) replaced him as CCA representative.

Gemma Whitehead was Chair, Anna Mir was Vice-Chair and James Forshaw Treasurer.

The committee also employed three officers throughout 2021/22. Matt Harvey was the Chief Officer for the year in question. David Barker was the Engagement Officer. Thomas Wareing was Business Support Officer until September, when he assumed the role of Engagement Officer.

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

**Overview**

**Introduction**

Liverpool LPC is the statutory local representative organisation that represents community pharmacy contractors across the City of Liverpool. We represent a total of 123 contracts; 118 community pharmacies and 5 distance selling pharmacies. This report sets out the achievements of Liverpool LPC during the 2021/22 financial year. We negotiated and managed community pharmacy service contracts with numerous commissioners worth £1,778,598.28of income during the year in question.

**COMISSIONING LANDSCAPE**

During 2021/22, we maintained all commissioned services within the city, as well as achieving the commissioning of new services, and expanding the current offering of others. The Chief officer has persisted to develop and maintain relationships with commissioners, and this continues to bear fruit with new services in the pipeline.

**URGENT CARE**

Over the past twelve months, Liverpool LPC has worked tirelessly to expand the local pharmacy service offer to increase public access to healthcare that had been hampered by the COVID pandemic.

Working with NHS England colleagues, David our Engagement Officer was instrumental in recruiting 78/85 GP practices to refer patients through the CPCS. This led to 6538 referrals being sent during 21/22. The number of referrals per 1000 dispensed items suggests that Liverpool has gone from zero to the 3rd highest LPC area in 12 months. Work on expanding this will continue into 22/23, with the aim that all practices will become live in sending referrals.

To aid GP referrals, we were successful in launching our Pharmacy First Service after many years of trying. This PGD-based service allows pharmacists to supply prescription only medication for a range of medical conditions that would otherwise need to be treated by a GP. As well as standalone conditions, the service also compliments the existing Care at the Chemist minor ailment service; allowing patients who would fall outside Care at the Chemist protocols to be treated. Over the course of the year, the number of PGDs in operation has increased from two to seven, and there are plans for further expansion into condition areas such as allergy and cough in 22/23.

Pharmacy First consultation numbers grew from a standing start in April 2021, and now stand at over 600 provisions a month and increasing. Combined, GP CPCS and Pharmacy First interventions have earned local pharmacies £71,000 during 21/22. More importantly, it has cemented the standing of community pharmacies in their community and being a trusted first point of call for patient healthcare needs. David continues to work with practices and pharmacies to ensure a smooth patient journey; ensuring that this continues to go from strength to strength.

**SEXUAL HEALTH**

The LPC team have also worked collaboratively with Axess Sexual Health, our new local sexual health service provider, and been successful in getting EHC commissioned in any willing pharmacy in the city. Prior to this, we just had 30 pharmacies commissioned. This has massively increased access in an area with some of the highest teenage pregnancy rates in the country. We have also seen QuickStart contraception be commissioned across the board, and the Chief Officer will now negotiate an enhanced sexual health offer to include routine contraception tablets and injections, chlamydia treatment, hepatitis B vaccinations and a trial area for insertion and removal of contraceptive implants; something that has never happened in a pharmacy in the country.

**A YEAR OF FIRSTS**

We are no strangers to firsts in Liverpool. The LPC worked with the Liverpool School of Tropical Medicine to commission a small project in six pharmacies whereby patients could collect HIV self-testing kits from a pharmacy. Local public feedback had shown that community pharmacies were one of the top places that respondents would like to collect such kits. The project is currently being evaluated, however will hopefully be fed into the future pharmacy sexual health offer.

Liverpool City Council commissioned pharmacies in low COVID vaccination uptake areas to converse with hesitant patients to improve awareness and book them in for a vaccine. Funding for this continues until the end of March 2023. We hope it will demonstrate that pharmacies are an ideal place to promote vaccination and other health messages.

Through prior full engagement with eTCP/TCAM projects across the region, Liverpool pharmacies received 11,122 DMS referrals during the year, more than any other area in the country. This has saved, based on Chief Pharmaceutical Officer data, 483 readmissions and 2901 bed days in our hospitals. Tom, our Engagement Officer has been tracking uptake and contacting pharmacies regarding unactioned referrals along with those who have not claimed for their hard work. We estimate that around a third of DMS provisions had not been claimed for. Whilst we await the latest BSA data, this one action may increase income by as much as £100,000. The Chief Officer and Chair have worked with the local system to improve discharges with the aim of decreasing discrepancies to improve the patient journey at the hospital and GP. Meetings have been had with quality directors at the trust, and the Chair has audited GP practice (phase 2) discrepancies.

**PHARMACY COMMUNICATIONS**

The LPC team continued to support local pharmacies via various means depending on COVID restrictions at that time. Tom, our Engagement Officer completely revamped our website, and we were one of the first to go-live with the new PSNC/LPC website format. changed. We also produced further physical newsletters and maintained our weekly e-newsletter.

**CONTRACT MONITORING**

During this year, the Chief Officer guided a handful of pharmacies through the contract monitoring process. The LPC can only be involved in this at the contractor’s request, and we cannot be told by NHS England who they will be visiting. As such, if you receive notification from NHS England that you are to be visited and wish LPC input, please contact the LPC before confirming a time with NHS England so we can ensure we can support.

**FINANCES**

During 2021/2022, we took £95000 in levies from Liverpool pharmacies. This was equal to 20/21 levels. Of this, we paid the PSNC £37,098 leaving the LPC to work from £57,902 of income generated from the pharmacies that we represent. We also generated some income from our PharmOutcomes license, and we managed payment of the HIV project. Our aim has been to reduce our reserves, and we achieved this again by spending more than we received in income. Members reviewed this at year-end and have decided to maintain current levy levels whilst the outcome of the national representation review was finalised.

The pharmacy representation review looked at the rates of income of each LPC. Whilst we do not recognise the figures used for Liverpool LPC, it demonstrated that Liverpool has one of the lowest contractor levy incomes in the country.

**PLAN FOR 2022/2023**

The next year will be one of consolidation. Our plan is to support pharmacies to provide those services commissioned during this year and maximise service provision. There will likely be increased Pharmacy First conditions and PGDs coming on board during the time, and at some point, the advanced sexual health service contract will roll out in around 20 pharmacies. Otherwise, the overwhelming focus will be to support pharmacy teams to deliver existing locally and nationally commissioned services.

The team will need to manage this as the committee navigate its way through the RSG recommendations, and discussions are inevitably had locally about contractor support. This will undoubtedly take significant time and resource, but we cannot take our eye off the ball with why we are here – to represent and support our pharmacy contractors to the utmost best of our ability. Who knows whether next year I will be writing this as a Chief Officer, or as the Chief officer of this organisation? Time will tell.

We will be here to support and engage pharmacies in Liverpool just as we always have whatever happens.

This report was approved by the LIVERPOOL LPC on 29.09.2022 and signed on its behalf by:

Matt Harvey



Chief Officer of the Committee

**LIVERPOOL LPC**

**Statement of Committee Members’ Responsibilities**

**Year ended 31 March 2022**

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:

1. select suitable accounting policies and then apply them consistently;
2. make judgments and accounting estimates that are reasonable and prudent;
3. 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.

**LIVERPOOL LPC**

**Income and Expenditure Account**

**Year ended 31 March 2022**

 **Notes 2022 2021**

**Income £ £ £ £**

Levies from NHSBA Contractors 95,000 100,923

Other Income 13,552 -

 \_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_

 108,552 100,923

**Expenditure**

**Administration**

Staff costs 49,716 51,545

Establishment costs

Meeting costs 3,668 485

Printing, postage, stationery, insurance & telephone 1,010 801

Levies and licenses 59,269 53,964

Communications 2,628 2,152

Accountancy 690 540

Travel 1,700 1,559

HR costs 1,913

Sundry 56 80

**Total costs \_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_**

 118,737 113,039

**Surplus/(deficit) (10,185) (12,116)**

*.*

**LIVERPOOL LPC**

**Balance Sheet**

**as at 31 March 2022**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **Notes** |  | **2022** | **2021** |  |
|  |  | **£** | **£** | **£** |  | **£** |  |
| **Fixed assets** |  |  |  |  |  |  |  |  |  |
| Tangible assets | **3** |  | - |  |  |  |  - |  |
| Investments | **4** |  | - |  |  |  |  - | - |
|  |  |  |  |  |  |  |  |  |  |
|  |  |  | - |  |  |  |  - |  |
| **Current assets** |  |  |  |  |  |  |  |  |  |
| Debtors | **5** | 333 |  |  | 333 |  |  |  |
| Cash at bank and in hand |  | 55,340 |  |  | 65,375 |  |  |  |
|  |  |  |  |  |  |  |  |  |  |
| **Current liabilities** |  | 55,673 |  |  | 65,708 |  |  |  |
|  |  |  |  |  |  |  |  |  |
| Creditors: Amounts falling due within one year | **6** | 690 |  |  | 540 |  |  |  |
| **Net current assets** |  |  | 54,983 |  |  |  |  65,168 |  |
|  |  |  |  |  |  |
| **Total assets less current liabilities** |  |  |  |  |  |  |  |  |  |
|  |  | 54,983 |  |  |  |  65,168  |  |
| Creditors: Amounts falling due after one year | **7** |  | - |  |  |  | - | )))hhh |
| **Provisions for liabilities and charges** |  |  |  |  |  |  |  |  |  |
| Lease dilapidations |  |  | - |  |  |  | - |  |
| **Net assets** |  |  |  |  |  |  |  |  |  |
|  |  | 54,983 |  |  |  |  65,168 |  |
| **Represented by:** |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
| **General fund** |  |  |  |  |  |  |  |  |  |
| Balance at 1 April 2021 |  |  | 65,168 |  |  |  |  77,284 |  |
| Deficit for the year |  |  | (10,185) |  |  |  |  (12,116) |  |
|  |  |  |  |  |  |  |  |  |  |
| Balance at 31 March 2022 |  |  | 54,983 |  |  |  |  65,168 |  |
|  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |

These financial statements were approved by the LIVERPOOL LPC on 29.09.2022 and signed on its behalf by:



Gemma Whitehead

Chair of the Committee



James Forshaw

LPC Treasurer

*The notes on pages 10 to 14 form part of these financial statements*

**LIVERPOOL LPC**

**Notes to the Financial Statements**

**Year ended 31 March 2022**

* **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.

**Depreciation**

Depreciation is calculated on a straight line basis on furniture and fittings, computer and office equipment, and motor vehicles at the following rates:

|  |  |
| --- | --- |
| Long Leasehold Property | - 2% |
| Building Improvements | - 2% |
| Furniture and Fittings | - 20% |
| Computer and Office Equipment | - 25% |
| Motor Vehicles | - 25% |

**Taxation**

Any surplus arising from the activities of the LIVERPOOL 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. Details are shown in note 9 of these accounts.

**Operating Leases**

 Rentals in respect of operating leases are charged to the income and expenditure account as incurred.

**LIVERPOOL LPC**

**Notes to the Financial Statements**

**Year ended 31 March 2022**

* **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.

 **Investments**

Investments are initially recognised at cost and are subsequently shown at market value with any changes being reflected in the Income and Expenditure account. Investments are treated as fixed assets as it is the intention of the committee to hold these as long term assets.,

**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.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **2** | **Employees** | **2022** | **2021** |  |
|  |  |  |
|  | Staff costs consist of: | **£** | **£** |  |
|  |  |  |  |  |
|  | Wages and salaries | 39,179 | 40,498 |  |
|  | Social security costs | 8,357 | 8,503 |  |
|  | Pension costs | 2,180 | 2,544 |  |
|  | Locum cover and other employment costs | - | - |  |
|  |  |  |  |  |  |
|  |  | 49,716 | 51,545 |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |

The salary of the Chief Executive Officer was £24,702.24 (2021 £29022.41).

The average monthly number of persons employed during the year was 3 (2021: 3).

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**LIVERPOOL LPC**

**Notes to the Financial Statements**

**Year ended 31 March 2022**

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **3 Tangible Assets** |  |  |  |  |  |  |  |  |  |  |  |  |
|  | **Long** |  |  |  | **Furniture** |  | **Computer** |  |  |  |  |  |
|  | **Leasehold** |  | **Building** | **and** |  | **and Office** |  | **Motor** |  |  |  |
|  | **Property** | **Improvements** | **Fittings** |  | **Equipment** |  | **Vehicles** |  | **Total** |  |
| **Cost** | **£** | **£** |  | **£** | **£** | **£** | **£** |  |
|  |  |  |  |  |  |  |  |  |  |  |  |
| At 1 April 2021 | - | - |  | 13,659 | - |  - |  13,659 |  |
| Additions | - |  | - |  | - | - |  - |  - |  |
| Disposals | - | - |  | - | - | - | - |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
| At 31 March 2022 | - | - |  | 13,659 | - |  - |  13,659 |  |
| **Depreciation** |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |
| At 1 April 2021 | - | - |  | 13,659 | - |  - |  13,659 |  |
| Provided for year | - | - |  | - | - |  - |  - |  |
|  | - | - |  | - | - | - |  - |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
| At 31 March 2022 |  - | - |  | 13,659 | - | - |  13,659 |  |
| **Net Book Value** |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |
| At 31 March 2022 | - | - |  | - | - | - |  - |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
| At 31 March 2021 | - | - |  | - | - | - |  - |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |

**LIVERPOOL LPC**

**Notes to the Financial Statements**

**Year ended 31 March 2022**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **4 Investments** |  |  |  |  |
|  |  | **Listed investments** |  |
|  |  |  |  |
| **Cost** |  |  | **£** |  |
| At 1 April 2021 |  | - |  |
| Additions |  | - |  |
| Increase in market value |  | - |  |
| **Net Book Value** |  |  |  |  |
| At 31 March 2022 |  |  | - |  |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **5** | **Debtors** |  |  |  |
|  |  | **2022** | **2021** |
|  |  | **£** | **£** |
|  | Contractors levies | - | - |
|  | Other debtors | 333 | 333 |
|  | Prepayments and accrued income | - | - |
|  |  |  |  |  |
|  |  | 333 | 333 |
|  |  |  |  |  |
|  |  |  |  |  |

1. **Creditors: amounts falling due within one year**

|  |  |  |
| --- | --- | --- |
|  | **2022** | **2021** |
|  | **£** | **£** |
| Levies received in advance | - | - |
| Other creditors and accruals | 690 | 540 |
| Corporation tax | - |  - |
| Other taxation and social security | - | - |
|  |  |  |  |
|  | 690 | 540 |
|  |  |  |  |
|  |  |  |  |

**LIVERPOOL LPC**

**Notes to the Financial Statements**

**Year ended 31 March 2022**

1. **Creditors: amounts falling due after more than one year**

The following liabilities disclosed under creditors falling due after more than one year are secured by the committee:

|  |  |  |
| --- | --- | --- |
|  | **2022** |  **2021** |
|  | **£** |  **£** |
| Bank loan | - |  - |
|  |  |  |  |
|  |  |  |  |

The Bank loan is secured against the long leasehold property owned by the committee. Interest is payable on the loan at commercial rates.

**8 Commitments Under Operating Leases**

The total future minimum lease payments under non-cancellable operating leases are as follows:

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **2022** |  |  |  | **2021** |
|  | **Land and** |  |  | **Land and** |  |  |  |
|  | **Buildings** | **Other** |  | **Buildings** |  |  | **Other** |
|  | **£** |  |  | **£** | **£** | **£** |
| Operating leases expiring: |  |  |  |  |  |  |  |  |  |
| Not later than 1 year | - |  |  |  - | - | - |
| Later than 1 year and not later than 5 years |  - |  |  |  - | - | - |
|  |  |  |  |  |  |  |  |  |  |
|  | - |  |  | - | - | - |
|  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |

1. **Pension Scheme Costs**

The employer’s contributions to the money purchase scheme are 3% (2021: 3%), if employees contribute 5%. The employer will pay contributions to this maximum. The total pension charge for 2022 was £2,180 (2021: £2,154).

1. **Related Party Transactions**

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

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Amount** |  |  |  | **2022** |  |  |  |  | **2021** |  |
|  | **No. of Members** |  | **No. of Members** |  |
| £0 to £10,000 |  |  |  | 10 |  |  |  |  | 10 |  |
| £10,001 to £20,000 |  |  |  | 0 |  |  |  |  | 0 |  |
|  |  |  |  |  |  |  |  |  |  |  |