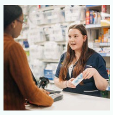

Annual Report and Financial Statements

2025 - 2026

Table of Contents

Community Pharmacy Liverpool

Officers

For the year in question, the following officers were in post:

Chair: Anna Mir

Vice Chair: Sally Lloyd

Treasurer: James Forshaw and Peter Beeley

Chief Officer: Matt Harvey

The Committee shall be the "Liverpool Local Pharmaceutical Committee" (as required by the NHS Act 2006) and known as 'Community Pharmacy Liverpool'

Welcome & Overview

Community Pharmacy Liverpool is the statutory local representative organisation that represents community pharmacy contractors across the City of Liverpool. This report sets out the achievements of Liverpool LPC during the 2025/26 financial year. We negotiated and managed community pharmacy service contracts with numerous commissioners worth £2,215,819.53 of income for Liverpool contractors for the year in question.

This Annual Report contains details of the work we have done on behalf of our contractors over the year, along with an assessment of our financial situation.

I hope you enjoy reading about what was another great year for the organisation.

Anna Mir

Chair

Community Pharmacy Liverpool

Report on our Activities

Year ended 31st March 2026

Working for You

25/26 saw a lot of change at Community Pharmacy Liverpool. We said goodbye to David Barker our longstanding Engagement Officer, and to Tom Wareing who was our Engagement and Business Support Officer. The committee spent valuable time deciding what direction the organisation should take. They decided to increase the contractor levy to grow the team to get a greater return for contractors.

We welcomed Bernie Niven as our new Engagement Officer. She will be working extended hours and is tasked with driving national and local service uptake within Liverpool pharmacies. This will be through engagement with both pharmacies and general practices. Jess Bibby joined as Business Support Officer. She will take over a lot of the administrative function of the committee; thereby freeing up other members and officers to champion pharmacies within the city. We hope that the new staff arrangement will see greater uptake of services and therefore income for our pharmacies.

During the year, we have had success in increasing remuneration for locally commissioned services. We secured an increase in the Care at the Chemist dispensing fee to bring it in line with the new Single Activity Fee from 1st April. A lot of time and negotiation was had with sexual health commissioners to ensure any money saved locally through EHC becoming a national service was re-invested. This led to the agreement to increase remuneration levels for the Depo Contraception and Chlamydia Treatment services, introducing an STI testing service and expanding the numbers of pharmacies commissioned to offer these services. There was also a commitment to expand the contraception implant service to more pharmacies. The implant service, the only such service in the country, launched in September and has once again put Liverpool on the map as a bastion of innovation.

Aside from the above, local commissioning was again muted during the year. The

ICB continued not to commission new services; although a small win was that nothing got decommissioned! The committee have had active conversations with drug user service commissioners to end the five-year stint without a contract for Needle Exchange and Supervised Consumption.

Liverpool City Council published their Pharmaceutical Needs Assessment in October. The committee reviewed the PNA and submitted detailed comments to ensure that it accurately reflected existing provision and local pharmaceutical need.

Let us help you

We stand ready to help and support contractors through any challenges they face and will always aim to provide as much help and support as possible. The only way we can help is if we know there is a problem. We encourage all pharmacies to get in touch if they are having any issues as we can only help if we know there is a problem.

Finances

Community Pharmacy Liverpool's levy increased in 25/26 following sustained increases in the amount we need to pay Community Pharmacy England. This amount has increased again in 26/27, and again at an above average rate. Given the investment made in the committee and team in order to bring more service revenue to our contractors, the LPC cannot absorb this increased CPE levy. Members therefore made the difficult decision to increase the contractor levy again to cover the increased costs of CPE.

Plan for 2026/2027

There are a few key areas that the committee will be concentrating on in 26/27:

- Maximising national service uptake
- Increasing locally commissioned service levels.
- Increasing remuneration for Care at the Chemist
- Securing a new contract with increased remuneration for Drug User Services

We will be here to support and engage pharmacies in Liverpool just as we always have. **Matt Harvey, Chief Officer**

Community Pharmacy Liverpool

FINANCIAL STATEMENTS

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Accountants

CCF ACCOUNTANCY LTD
Chartered Certified Accountants
First Floor
Osborne House
20 Victoria Avenue
Harrogate
HG1 5QY

Community Pharmacy Liverpool

Report of the Committee Members

Year ended 31 March 2026

Principal Activities

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

The Committee

Community Pharmacy Liverpool is an association whose functions and procedures are set out in our Constitution and rules.

During the year ended 31 March 2026 Community Pharmacy Liverpool had 8 members that served for the full year:

- Anna Mir (Boots)
- Peter Beeley (Boots)
- James Forshaw (Independent)
- Sean Clarke (Independent)
- Sally Lloyd (Rowlands)
- Emily Jones (Rowlands)
- Karan Bhatia (Independent)
- Dane Stratton-Powell (IPA)

James Moir (Independent) and David Porter (Independent) left during the year. Adebola Popoola (Independent) joined in November leaving one Independent vacancy still to be filled.

Anna Mir was Chair, Sally Lloyd was Vice-Chair and James Forshaw/Peter Beeley were treasurer.

Matt Harvey was the Chief officer for the year ended 31 March 2026. David Barker/Bernie Niven were engagement officers and Thomas Wareing/Jess Bibby were Business Support officers.

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

Statement of Committee Members' Responsibilities

Year ended 31 March 2026

The committee members are responsible for preparing the Report of the Committee Members and the financial statements in accordance with applicable law and regulations.

The committee members are required to prepare financial statements for each financial year. The committee members have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'. The committee members must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the committee for that period.

In preparing these financial statements, the committee members are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the committee will continue in operation.

The committee members are responsible for keeping adequate accounting records that are sufficient to show and explain the committee's transactions and disclose with reasonable accuracy at any time the financial position of the committee. They are also responsible for safeguarding the assets of the committee and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The committee members are responsible for the maintenance and integrity of the financial information included on the committee website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The committee members confirm that so far as they are aware, there is no relevant audit information of which the committee’s auditors are unaware. They have taken all the steps that they ought to have taken as committee members in order to make themselves aware of any relevant audit information and to establish that the committee's auditors are aware of that information.

Community Pharmacy Liverpool

Income and Expenditure Account

Year ended 31 March 2026

	2026	2025	
Income	£	£	£
Levies from NHSBSA Contractors	100,500	95,004	
Other Income	54,905	14,481	
Total income	**155,405**		**109,485**
Expenditure			
Administration			
Staff Costs	46,988	52,238	
Establishment costs			
Meeting costs	10,837	12,397	
Printing, postage, stationery, insurance & telephone	500	299	
Levies and licenses	68,207	55,395	
Communications	3,620	3,954	
Training	6,409	-	
Accountancy	690	1,392	
Sundry	46	35	
Bank charges	25	60	
Total Expenditure	137,322		125,770
Surplus/(deficit)	**18,083**		**(16,285)**

Community Pharmacy Liverpool

Balance Sheet

as at 31 March 2026

	Notes	2026 £	2025 £
Fixed Assets			
Tangible assets	3	–	–
Investments	4	–	–
Current assets			
Debtors	5	–	109
Cash at bank and in hand		51,785	33,803
		51,785	33,912
Current liabilities			
Creditors: Amounts falling due within one year	6	942	1,152
Net current assets		50,843	32,760
Total assets less current liabilities		50,843	32,760
Creditors: Amounts falling due after one year	7	–	–
Provisions for liabilities and charges			
Lease dilapidations		–	–
Net assets		50,843	32,760
Represented by: **General fund**			
Balance at 1 April 2025		32,760	49,045
Surplus/(Deficit) for the year		18,083	(16,285)
Balance at 31 March 2026		50,843	32,760

Community Pharmacy Liverpool

Notes to the Financial Statements

Year ended 31 March 2026

Accounting Policies

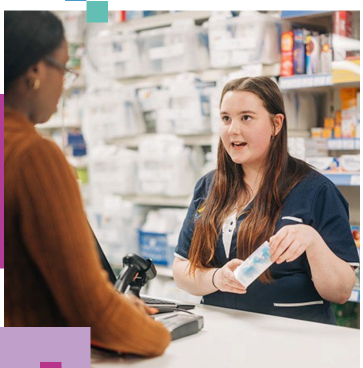
With the exception of some disclosures, the financial statements have been prepared in compliance with FRS 102 Section 1A and under the historical cost convention. The financial statements are prepared in sterling, which is the functional currency and monetary amounts in these accounts are rounded to 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

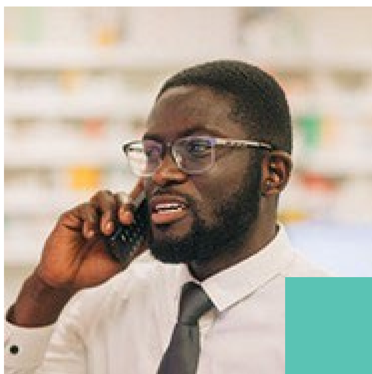
Any surplus arising from the activities of the Liverpool LPC on its non-mutual activities is subject to corporation at 19%.

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.



Notes to the Financial Statements

Year ended 31 March 2026

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.

Employees

	2026	2025	
	£	£	
Staff costs consist of:			
Wages and salaries	41,454	45,548	
Social security costs	4,063	4,416	
Pension costs	1,471	2,274	
Locum cover and other employment costs	–	-	-
	46,988	52,238	

The average monthly number of persons employed during the year was 3 (2025: 3).

Tangible Assets

	Long Leasehold Property	Building Improvements	Furniture and Fittings	Computer and Office Equipment	Motor Vehicles	Total
	£	£	£	£	£	£
Cost						
At 1 April 2025	-	-	13,659	-	-	13,659
Additions	-	-	-	-	-	-
Disposals	-	-	13,659	-	-	13,659
At 31 March 2026	-	-	-	-	-	-
Depreciation						
At 1 April 2025	-	-	13,659	-	-	13,659
Provided for year	-	-	-	-	-	-
Disposals	-	-	13,659	-	-	13,659
At 31 March 2026	-	-	-	-	-	-
Net Book Value						
At 31 March 2026	-	-	-	-	-	-
At 31 March 2025	-	-	-	-	-	-

Investments

	Listed Investments
Cost	**£**
At 1 April 2025	-
Additions	-
Increase in market value	-
Net Book Value	
At 31 March 2026	-

Debtors

	2026	2025
	£	£
Contractors levies	-	-
Other debtors	-	109
Prepayments and accrued income	-	-
	-	109

Creditors: amounts falling due within one year

	2026	2025
	£	£
Levies received in advance	-	-
Other creditors and accruals	942	1,152
Corporation tax	-	-
Other taxation and social security	-	-

	942	1,152

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:

	2026	2025
	£	£
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.

Commitments Under Operating Leases

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

	2026		2025	
	Land and Buildings	Other	Land and Buildings	Other
	£	£	£	£
Operating leases expiring:				
Not later than 1 year	-	-	-	-
Later than 1 year and not later than 5 years	-	-	-	-

-	-	-	-

Pension Scheme Costs

The employer's contributions to the money purchase scheme are 3% (2025: 3%), if employees contribute 5%. The employer will pay contributions to this maximum. The total pension charge for 2026 was £1,471 (2025: £2,273).

Related Party Transactions

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

Amount	2026 No. of Members	2025 No. of Members
£0 to £10,000	9	10
£10,001 to £20,000		

Independent Chartered Certified Accountant's Review Report to the Committee Members of Liverpool LPC

Year ended 31 March 2026

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

Committee Members' Responsibility for the Financial Statements

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

Accountants' Responsibility

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

Scope of the Assurance Review

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

Conclusion

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

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

Use of our report

This report is made solely to the Committee's members, as a body, in accordance with the terms of our engagement letter dated 4 May 2012. Our review has been undertaken so that we may state to the committee's members those matters we have agreed to state to them in a reviewer's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Committee and the Committee's members as a body for our work, for this report or the conclusions we have formed.

CCF Accountancy Ltd

Chartered Certified Accountants

6 August 2026

LPC Contact Details:

Email: info@liverpool-lpc.org.uk

Visit: https://liverpool-lpc.org.uk/