

Community Pharmacy Staffordshire and Stoke on Trent
Reports and Accounts
for the year ended 31 March 2025

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Year ended 31 March 2025

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Accountants

Cooper Parry Advisory Limited
Argosy Road East Midlands Airport,
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Report of the Committee Members

Year ended 31 March 2025

The members present their report and accounts for the period 31 March 2025

Principle activities

Community Pharmacy Staffordshire and Stoke on Trent is a Local Pharmaceutical Committee (“LPC”) acting in the role of a local NHS representative organisation.

The Committee

The following persons served as commit members during the period:

Lucy Dean (Chair) – IPA
Raj Morjaria (Vice Chair)
Alex Zahorodhly – CCA
Ashwin Patel – CCA
Chris Ward – CCA
Eleanor Lawton – CCA
Helen Watton – IPA
Hema Morjaria – Independent
Indy Grewal – Independent
Jeet Patel – CCA

Other staff who served during the year

Andrea Hawkins (Administrator and Treasurer)
Simon Hay (Engagement and Support Officer)
Gillian Mason (GDPR – Data Analysis – IT Support)
Tania Cork (Chief Officer)
Lee Ison - Services Engagement Officer (from 01/02/2025)

Full details of these members can be found on Community Pharmacy Staffordshire and Stoke on Trent LPC website <https://cpstaffsstoke.org.uk/about-us/committee/committee-members/>

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

Overview

During the year the LPC has continued to deliver its core functions or representation on behalf of community pharmacy contractors and supporting their businesses.

The challenges on community pharmacy contractors caused by funding pressures and continued stock shortages is immense. Community Pharmacy Staffordshire and Stoke on Trent is proud of the way their contractors continue to support patients during these continued challenging times.

The LPC will continue to lead and support contractors by working with the local NHS, ICB and other organisations to ensure community pharmacy continues to be at the core of the local primary care. Once more we have been successful in gaining support from the local commissioners to enable our contractors to develop and deliver local and national ser. We have also channelled resources into promoting better communication with our contractors and the many stakeholders who can champion pharmacy and benefit from the role we play in primary care.

We aim to manage the work of the LPC so that contractors get good value from their contributions to support the LPC particularly when the sector is being squeezed.

Small company provisions

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies’ subject to the small companies regime.

This report was approved by the Committee on 27 August 2025 and signed on its behalf by:

L Dean (Chair)

A Hawkins (Treasurer)

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Statement of Committee Members' Responsibilities

Year 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 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.

Year ended 31 March 2025

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Community Pharmacy Staffordshire and Stoke on Trent for the year ended 31 March 2025 which comprise the Income Statement, Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

This report is made solely to the members of Community Pharmacy Staffordshire and Stoke on Trent in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Community Pharmacy Staffordshire and Stoke on Trent and state those matters that we have agreed to state to the members of Community Pharmacy Staffordshire and Stoke on Trent in this report.

It is your duty to ensure that Community Pharmacy Staffordshire and Stoke on Trent has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Community Pharmacy Staffordshire and Stoke on Trent. You consider that Community Pharmacy Staffordshire and Stoke on Trent is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Community Pharmacy Staffordshire and Stoke on Trent. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Cooper Parry Advisory Limited
CUBO Birmingham
4th Floor
Two Chamberlain Square
Birmingham
West Midlands
B3 3AX

Date: 27 August 2025

The fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its director for our work or for this report.

Profit and Loss Account - Levy

Year ended 31 March 2025

	Notes	2025	2024
Income		£	£
		264,000	204,204
Gross Surplus		264,000	204,204
Administrative expenses		(261,57)	(189,705)
Operating Surplus		2,424	(14,499)
Surplus on ordinary activities before taxation		2,424	(14,499)
Tax on ordinary activities		-	-
Surplus for the financial period		2,424	(14,499)

Detailed profit and loss account - Levy

Year ended 31 March 2025

	Notes	2025	2024
		£	£
Income			
NHSBSA Monthly Levy		264,000	204,204
<i>Total Income</i>		264,000	204,204
Administrative expenses			
Staff costs			
Wages and salaries		122,481	83,541
Employers national insurance		5,120	3,077
Pensions	2	1,090	1,548
General administrative expenses:			
PCN Lead Cost		-	872
Rent		-	263
Human Resource Service		-	333
Accountancy Fees		-	31
H&W Share of Office / Admin Function	2	-	208
Member Training Costs		-	1,476
Legal Fees		-	210
Telephone		732	-
Travel costs		75	-
Officers expenses		5,339	-
Insurance		572	-
Subscriptions		416	-
Software		1,135	-
Sundry expenses		1,126	-
Legal and professional costs			
Accountancy fees		997	868
Other legal and professional		559	210
Advertising and PR		669	-
Meeting costs			
Meeting Costs		-	139
Members Meeting		11,672	8,444
Levies & licenses			
CPE Levy		109,593	88,485
<i>Total Expenditure</i>		261,576	189,705

Balance Sheet

Year ended 31 March 2025

	2025	2024
Current Assets		
Debtors	32,089	32,121
Cash at bank and in hand	484,408	317,058
	<u>516,497</u>	<u>349,179</u>
Creditors: amounts falling due within one year		
	(47,560)	(46,206)
	<u>(47,560)</u>	<u>(46,206)</u>
Net Assets	<u>468,937</u>	<u>302,973</u>
Reserves		
Profit and loss account	2,424	5,587
General Fund	<u>2,424</u>	<u>5,587</u>

A Hawkins (Treasurer)

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Notes to the Accounts

Year ended 31 March 2025

1. Accounting Policies

Basis of preparation

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 accrual's 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.

Taxation

Any surplus arising from the activities on its non-mutual activities is subject to corporation at the current rates.

Pensions

Contributions to defined contribution plans are expensed in the period to which they relate.

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.

Notes to the Accounts

Year ended 31 March 2025

2. Employees

	2025	2024
Average number of persons employed by the company	6	6

3. Debtors

	2025	2024
	£	£
Other debtors	32,089	32,121
	<u>32,089</u>	<u>32,121</u>

4. Cash at bank and in hand

	2025	2024
	£	£
Current Account	36,995	18,223
Deposit Account (Allocated Funds)	305,828	298,835
Reserves	141,584	
	<u>484,407</u>	<u>317,058</u>

5. Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	-	16,817
Other taxes and social security costs	3,631	2,664
Other Creditors	24,328	26,725
Pensions	4,313	-
Accruals	2,397	
Wages payable	12,891	
	<u>47,560</u>	<u>46,206</u>

Notes to the Accounts

Year ended 31 March 2025

6. Summary of Attendance and Expenses by LPC Member April 2024 to March 2025

	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25
Lucy Dean		✓		P		✓		✓		✓		✓
Raj Morjaria		✓		P		✓		A		✓		✓
Andrea Hawkins		✓		P		✓		✓		✓		✓
Chris Ward		✓		P		A		✓		✓		✓
Jeet Patel		✓		P		✓		✓		A		✓
Indy Grewal		✓		P		X		✓		✓		A
Lee Ison		✓		P		✓		✓		✓		✓
Eleanor Lawton		✓		P		✓		A		✓		✓
Alex Zahorodhyy		✓		P		✓		✓		✓		✓
Hema Morjaria		✓		P		✓		✓		✓		✓
Simon Hay		✓		P		✓		✓		A		✓
Tania Cork		✓		P		✓		✓		✓		✓
Gillian Mason		N/A		P		N/A		N/A		✓		✓
Helen Watton		✓		P		✓		✓		✓		✓
Ashwin Patel		A		P		A		✓		✓		✓
Rahul Sharda		✓		P		✓		✓		✓		✓

Notes

Members were in position for the full period April 2024 to March 2025 unless otherwise noted above.

Detailed Profit and Loss account

Year ended 31 March 2025

	2025 £	Levy – 2025 £	Other – 2025 £
Income	340,069	264,000	76,069
Gross Surplus	340,069	264,000	76,069
Administrative expenses	(338,518)	(261,576)	(76,942)
Operating Surplus	1,551	2,424	(873)
Interest receivable	3,399	-	3,399
Surplus on ordinary activities before taxation	4,950	2,424	2,526

Year ended 31 March 2025

	2025 £	Levy – 2025 £	Other – 2025 £
Income			
NHSBSA Monthly Levy	264,000	264,000	-
Other Operating Income	76,069	-	76,069
Interest Income	3,399	-	3,369
	343,468	264,000	79,468
Administrative expenses			
Staff costs			
Wages and salaries	122,481	122,481	-
Employers national insurance	5,120	5,120	-
Pensions	1,090	1,090	-
General administrative expenses			
Telephone	732	732	-
Travel costs	75	75	-
Officers Expenses	5,339	5,339	-
CP Services Coach Expenses	733	-	733
Staff Training and welfare	140	-	140
Insurance	572	572	-
Subscriptions	416	416	-
Software	1,135	1,135	-
Sundry expenses	1,126	1,126	-
Legal and professional costs			
Accountancy fees	997	997	-
Advertising and PR	669	669	-
Other legal and professional	559	559	-
Meeting costs			
Meeting Costs	-	-	-
Members Meeting	11,672	11,672	-
Levies & licences			
CPE Levy	109,593	109,593	-
CPCS Costings	-	-	-
PharmaOutcomes Licence Payments	76,069	-	76,069
	338,518	261,576	76,942