

LINCOLNSHIRE LOCAL PHARMACEUTICAL COMMITTEE
(Known as Community Pharmacy Lincolnshire)

STATEMENT OF INCOME AND EXPENDITURE

FOR THE YEAR ENDED

31 MARCH 2026

LINCOLNSHIRE LOCAL PHARMACEUTICAL COMMITTEE
FOR THE YEAR ENDED 31 MARCH 2026

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UNAUDITED INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2026

ACCOUNTANTS' REPORT TO

LINCOLNSHIRE LOCAL PHARMACEUTICAL COMMITTEE

In accordance with our terms of engagement we have compiled the Income and Expenditure accounts of Lincolnshire Local Pharmaceutical Committee which comprise the Statement of Income and Expenditure, the Balance Sheet and the related notes from the accounting records and information and explanations you have given to us.

The Income and Expenditure accounts have been compiled on the accounting basis set out in note 1 to the Income and Expenditure accounts. The Income and Expenditure accounts are not intended to achieve full compliance with the provisions of UK Generally Accepted Accounting Principles.

This report is made to you, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the Income and Expenditure accounts that we have been engaged to compile, report to you that we have done so, and state those matters that we have agreed to state to you in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Lincolnshire Local Pharmaceutical Committee for our work or for this report.

We have carried out this engagement in accordance with technical guidance issued by the Institute of Chartered Accountants in England & Wales and have complied with the ethical guidance laid down by the Institute.

You have approved the Income and Expenditure accounts for the year ended 31 March 2026 and have acknowledged your responsibility for them, for the appropriateness of the accounting basis and for providing all information and explanations necessary for their compilation.

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 Income and Expenditure accounts.

Duncan & Toplis Limited
5 Resolution Close
Endeavour Park
Boston
Lincolnshire
PE21 7TT

Date:.....

LINCOLNSHIRE LOCAL PHARMACEUTICAL COMMITTEE

STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 31 MARCH 2026

	2026 £	2025 £
INCOME		
Monthly levy	131,577	129,996
Lifeguard Project	-	20,840
PCPG Dev Pharmacy Technicians 2023	1,944	330
CPCL training	-	624
Services integration support	-	13,803
ICB Pharmacy	3,000	-
Combined development and support fund	39	-
Services development 2025-2027	2,500	-
Other income	-	150
Bank interest	2,907	1,842
TOTAL INCOME	<u>141,967</u>	<u>167,585</u>
EXPENDITURE		
CPE levy (formerly PSNC levy)	62,354	62,686
Wages, national insurance and pension costs	78,146	75,608
Lifeguard project	-	19,340
Locum fees	5,875	7,245
Travel	3,318	3,088
Meeting expenses	3,949	3,956
Admin support	-	-
Training costs	1,944	954
Computer costs	5,359	2,764
Accountancy	1,120	1,056
Insurance	500	573
Bank charges	89	87
Other expenses	40	-
Corporation tax	350	275
Depreciation	1,493	2,009
TOTAL EXPENDITURE	<u>164,537</u>	<u>179,641</u>
 (Deficit) / surplus for the year	 (22,570)	 (12,056)
Balance brought forward	<u>127,236</u>	<u>139,292</u>
BALANCE CARRIED FORWARD	<u>104,666</u>	<u>127,236</u>

LINCOLNSHIRE LOCAL PHARMACEUTICAL COMMITTEE

BALANCE SHEET AS AT 31 MARCH 2026

	Note	2026 £	2025 £
FIXED ASSETS	2	1,540	3,033
CURRENT ASSETS			
Debtors	3	12,581	11,000
Cash at bank		259,514	287,847
		<u>272,095</u>	<u>298,847</u>
CURRENT LIABILITIES			
Creditors and accruals	4	(2,857)	(4,048)
Deferred income	5	<u>(166,112)</u>	<u>(170,596)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>104,666</u>	<u>127,236</u>
REPRESENTED BY:			
Balance as at 1 April		127,236	139,292
(Deficit) / surplus for the year		<u>(22,570)</u>	<u>(12,056)</u>
Balance as at 31 March		<u>104,666</u>	<u>127,236</u>

Approved by the members on 23 September 2026 and signed on their behalf by:



 P Jenks (Chair)

14 October 2026

 Date:



 C Kenny (Treasurer)

14 October 2026

 Date:



 T Latham-Green (Chief Officer)

13 October 2026

 Date: