UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

FOR

HUMBER LOCAL PHARMACEUTICAL COMMITTEE

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FOR THE YEAR ENDED 31 MARCH 2026

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HUMBER LOCAL PHARMACEUTICAL COMMITTEE

COMPANY INFORMATION
FOR THE YEAR ENDED 31 MARCH 2026

TRADING ADDRESS:	Suite 18a Dunston House Livingstone Road Hessle East Yorkshire HU13 0EG
SECRETARY:	P J McGorry
CHAIRPERSON:	T Haque
ACCOUNTANTS:	Jackson Robson Licence Limited 33-35 Exchange Street Driffield East Yorkshire YO25 6LL

HUMBER LOCAL PHARMACEUTICAL COMMITTEE

CLIENT APPROVAL CERTIFICATE
FOR THE YEAR ENDED 31 MARCH 2026

In accordance with the terms of our engagement of Jackson Robson Licence Limited, I approve the financial statements for the year ended 31 March 2025 which comprise the Income and Expenditure Account, the Balance Sheet and the related notes. I acknowledge my responsibility for the financial statements and for providing Jackson Robson Licence Limited with all information and explanations necessary for their compilation.

ON BEHALF OF THE COMMITTEE:

P J McGorry
Secretary

Date: ………………………….

HUMBER LOCAL PHARMACEUTICAL COMMITTEE

INCOME STATEMENT
FOR THE YEAR ENDED 31 MARCH 2026

	Notes	2026 £	2025 £
INCOME		383,135	378,914
Cost of sales		351,265	360,138
GROSS SURPLUS		31,870	18,776
Administrative expenses		29,671	30,092
OPERATING (DEFICIT)/SURPLUS		2,199	(11,316)
Interest receivable and similar income		7,231	5,013
SURPLUS/(DEFICIT) FOR THE FINANCIAL YEAR		9,430	(6,303)

The notes form part of these financial statements

HUMBER LOCAL PHARMACEUTICAL COMMITTEE

BALANCE SHEET
31 MARCH 2026

	Notes	2026 £	2026 £	2025 £	2025 £
FIXED ASSETS					
Tangible assets	3		1,577		1,240
CURRENT ASSETS					
Debtors	4	28,562		29,250	
Cash at bank and in hand		517,449		514,883	
		546,011		544,133	
CREDITORS					
Amounts falling due within one year	5	207,116		214,331	
NET CURRENT ASSETS			338,895		329,802
TOTAL ASSETS LESS CURRENT LIABILITIES			340,472		331,042
GENERAL FUND					
General fund			340,472		331,042
			340,472		331,042

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover
Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Rendering of services

When the outcome of a transaction can be estimated reliably, turnover is recognised by reference to the stage of completion at the balance sheet date. Stage of completion is measured by reference to costs incurred at the balance sheet date.

Where the outcome cannot be measured reliably, turnover is recognised only to the extent of the expenses recognised that are recoverable.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.
Plant and machinery etc - Straight line over 4 years

Taxation
Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax
Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Pension costs and other post-retirement benefits
The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

2. EMPLOYEES AND MEMBERS

The average number of employees during the year was 6 (2024 - 6).

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3. TANGIBLE FIXED ASSETS

	Plant and machinery etc £
COST	
At 1 April 2025	3,733
Additions	1,572
At 31 March 2026	5,305
DEPRECIATION	
At 1 April 2025	2,493
Charge for year	1,235
At 31 March 2026	3,728
NET BOOK VALUE	
At 31 March 2026	1,577
At 31 March 2025	1,240

4. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2026 £	2025 £
Trade debtors	24,216	29,250
Other debtors	4,346	-
	28,562	29,250

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2026 £	2025 £
Trade creditors	2,406	1,953
Taxation and social security	5,155	6,372
Deferred income	192,697	199,612
Other creditors	6,858	6,394
	207,116	214,331

Deferred income at 31 March 2026 comprises unspent monies on the following projects:

CP PCN Lead Interface Role	25,948
COPD Case Finding	75,906
Optical Integration of Hypertension	25,488
LPC Workforce Project Support Funding	9,342
HCF Refer to GP	9,269
PCN Place Leads/PELs	23,115
Monthly contractor levy	23,628
	192,697

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6. OTHER FINANCIAL COMMITMENTS

Within other creditors is an amount of £3,493 relating to pension contributions yet to be paid at the year end (2025 - £2,553).

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CHARTERED ACCOUNTANTS' REPORT
ON THE UNAUDITED FINANCIAL STATEMENTS OF
HUMBER LOCAL PHARMACEUTICAL COMMITTEE

In accordance with our terms of engagement, we have prepared for your approval the financial statements of Humber Local Pharmaceutical Committee for the year ended 31 March 2026 which comprise the Income Statement, Balance Sheet and the related notes from the committee's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed within the ICAEW's regulations and guidance at http://www.icaew.com/en/membership/regulations-standards-and-guidance.

This report is made solely to you in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Humber Local Pharmaceutical Committee and state those matters that we have agreed to state to the director of Humber Local Pharmaceutical Committee in this report in accordance with ICAEW Technical Release 07/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Humber Local Pharmaceutical Committee for our work or for this report.

You have approved the financial statements for the year ended 31 March 2026 and have acknowledged responsibility for them, for the appropriateness of the financial reporting framework adopted and for providing all information and explanations necessary for their compilation.

We have not been instructed to carry out an audit or a review of the financial statements of Humber Local Pharmaceutical Committee. 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.

Jackson Robson Licence Limited
33-35 Exchange Street
Driffield
East Yorkshire
YO25 6LL

Date: …………………………………………..

HUMBER LOCAL PHARMACEUTICAL COMMITTEE

DETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2026

	2026		2025	
	£	£	£	£
Income				
Statutory levies received	283,536		283,536	
PharmOutcomes services	46,406		74,055	
Other services support	18,975		12,923	
Funding	54,171		5,850	
Sponsorship	3,675		2,550	
		383,135		378,914
Cost of sales				
Levies paid to CPE (Community Pharmacy England)	83,413		80,833	
PharmOutcomes expenditure	23,476		35,243	
Events services support	2,554		1,624	
PCN expenses	3,240		4,080	
Travel and meeting expenses - employees	2,012		4,047	
Travel and meeting expenses - members	25,770		18,613	
Service fee	4,918		5,296	
Wages and salaries	176,418		182,664	
Employer National Insurance	12,481		13,387	
Employer pension contributions	16,983		14,351	
		351,265		360,138
GROSS SURPLUS		31,870		18,776
Expenditure				
Rent and service charges	5,858		4,260	
Insurance	3,083		3,288	
Post and stationery	866		528	
Advertising	1,408		557	
Office equipment	36		86	
Computer and website costs	12,297		12,705	
Sundry expenses	3,197		5,621	
Accountancy and payroll	1,542		1,882	
Gifts	47		201	
		28,334		29,128
Carried forward		3,536		(10,352)

HUMBER LOCAL PHARMACEUTICAL COMMITTEE

DETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2026

	2026		2025	
	£	£	£	£
Brought forward		3,536		(10,352)
Finance costs				
Bank charges		102		87
		3,434		(10,439)
Depreciation				
Computer equipment		1,235		877
		2,199		(11,316)
Finance income				
Deposit account interest		7,231		5,013
NET SURPLUS/(DEFICIT)		9,430		(6,303)

This page does not form part of the statutory financial statements