CAMBRIDGESHIRE AND PETERBOROUGH LOCAL PHARMACEUTICAL COMMITTEE

ACCOUNTS FOR THE YEAR ENDED

31 MARCH 2026

CAMBRIDGESHIRE AND PETERBOROUGH LOCAL PHARMACEUTICAL COMMITTEE

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

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Independent Chartered Accountants' Review Report to the Cambridgeshire and Peterborough Local Pharmaceutical Committee

We have reviewed the financial statements of Cambridgeshire and Peterborough Local Pharmaceutical Committee for the year ended 31 March 2026, which comprise the Revenue income and expenditure account and balance sheet and notes to the financial statements. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Committee's Responsibility for the Financial Statements

The Committee 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 the United Kingdom Accounting Standards (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 the financial statements in accordance with ISRE 2400 (Revised) is a limited assurance engagement. We have performed procedures, primarily consisting 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; and
- in accordance with applicable accounting standards; and

Use of our report

This report is made solely to the Committee, as a body, in accordance with the terms of our engagement letter dated 13 July 2026. Our review work has been undertaken so that we might state to the Committee 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 members as a body, for our review work, for this report, or for the conclusions we have formed.

Larking Gowen LLP

Larking Gowen LLP
Chartered Accountants
Faiers House
Gilray Road
Diss
Norfolk
IP22 4WR

Date: 7 August 2026

CAMBRIDGESHIRE AND PETERBOROUGH LOCAL PHARMACEUTICAL COMMITTEE

BALANCE SHEET

AS AT 31 MARCH 2026

	2026	**2025**
	£	**£**
Assets		
Treasurers Account	53,811	48,633
30 Day Notice Account	155,671	152,605
Prepayments & Debtors	34,267	828
	243,749	202,066
Liabilities		
Creditors, Accruals & Deferred Income	(22,862)	(2,069)
PAYE/NIC/Pension	(2,846)	(2,816)
Deferred income	(42,320)	-
	(68,028)	(4,885)
Net Assets	175,721	197,181
Represented by:		
Income Fund		
Opening Balance	197,181	190,184
Surplus/(Deficit)	(21,460)	6,997
Closing Balance	175,721	197,181

Approved by the committee on 14 July 2026

Meb Datoo
Vice Chair

Sean Gage
Treasurer

CAMBRIDGESHIRE AND PETERBOROUGH LOCAL PHARMACEUTICAL COMMITTEE

INCOME AND EXPENDITURE ACCOUNT

YEAR ENDED 31 MARCH 2026

	2026 £	2025 £
INCOME		
LPC Statutory Levy	180,000	180,000
In Pharmacy Contribution	28,080	-
Other Income	3,350	1,650
Bank Interest Received	3,066	1,690
	214,496	183,340
EXPENDITURE		
Officers Salaries	83,193	75,410
Officers National Insurance	510	2,896
Officers Pension	2,523	2,262
Officers Mileage Costs	1,187	715
Officers Travel Costs	472	474
Honorariums	6,000	5,750
Rent	4,399	4,159
Members Training Costs	-	2,650
PSNC Levy	65,569	57,399
In Pharmacy Leads	28,080	-
Management in Pharmacy Leads	2,218	-
Members Attendance Allcs	25,068	10,455
Members Mileage Costs	2,318	1,086
Members Travel Costs	38	-
Events	1,675	1,140.00
Room Hire & Meeting Costs	4,292	2,870
Area Costs	719	134
Stationery	25	-
Accounts & Book-keeping	3,378	3,428
Legal & Professional Fees	565	185
Postage	4	11
Insurance	974	1,068
Telephone	138	1,145
Media Costs	326	361
IT Costs	1,587	2,026
Bank Charges	115	68
Sundry Expenses	-	330
	235,373	176,022
Surplus/(Deficit)	(20,877)	7,318
Tax Charge	(583)	(321)
	(21,460)	6,997

CAMBRIDGESHIRE AND PETERBOROUGH LOCAL PHARMACEUTICAL COMMITTEE

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2026

1. The accounts are prepared on an accruals basis and in accordance with Section 1A of Financial Reporting Standard 102 (FRS 102).

2. Any item costing more then £1,000 that is considered to have a life longer than the financial year they were purchased in are capitalised.