



Community Pharmacy Devon

(former Devon Local Pharmaceutical Committee)

Annual Report 2025-2026

Incorporating Annual Accounts

April 2025 – March 2026

Community Pharmacy Devon is the statutory body that represents pharmacy contractors providing NHS community pharmacy services in the county of Devon

Our Vision

That Community Pharmacy is fully integrated within the Devon Health and Social Care System

LPC Mission

To inspire Community Pharmacy to become the first place in the community that people seek out for their Health and Wellbeing needs

Our Aims

- To support Community Pharmacy to deliver the Community Pharmacy Contractual Framework
- To support Community Pharmacy to be fully integrated with the local Primary Care Networks
- Develop and deliver seamless integrated services with Community Pharmacy at its heart to deliver the local Health agenda
- To be seen and appreciated as a vital, valued health care provider by the public, commissioners and partners
- Highlight the value of Community Pharmacy in helping to address inequality in localities

Chair's Report for the Devon LPC 2025-26

Here we go again, another year has flown by. It appears to me that the rate of change in Community Pharmacy is getting faster. Just when we think there may be a small lull something new is landed.

This can be viewed in two ways, amazing opportunities for us to showcase what we can do, or overload on a system that is already at capacity. I prefer to err towards the first option; however, I am mindful that funding needs to be commensurate with the workload and paid in a timely fashion, and some pharmacies are in a precarious position with regards to cash flow.

The New Community Pharmacy Contractual Framework (CPCF) has landed across the sector with a mixed reaction, I believe a lot of work went into this from Community Pharmacy England, and it is one of the best deals achieved in recent years. Is it perfect? Absolutely not, but it is a step in the right direction, and it should have created a bit of breathing space for most contractors; large or small.

Independent Prescribing has raised its head within the new CPCF. Devon has been a leader in this with several sites showing remarkable development. The original IP Pathfinder was reduced to three sites this year and they have continued to produce excellent support to the overall Primary Care offering across Devon.

The ideas being promoted are exciting and I genuinely believe Community Pharmacy has much more to offer, but it is important that once again this is both financially remunerated properly and also the level of professional support offered must be adequate to maintain our level of excellence and standing in our communities.

The secretariat team has had a challenging year working within the constraints of the NHS changes. Devon and Cornwall ICB's are 'clustering', and this has led to a new round of redundancies within their contacts. There has also been a lack of Senior Leadership with changes of Chief Executive seeming to be more frequent than a new Prime Minister, the only current consistency is a state of flux.

Engagement with MPs has once again been superb, local contacts are working well and we have lobbied around all issues including price concessions, noting the impact this has on cash flow. Visits have occurred in Newton Abbot, Tiverton, South Hams and Plymouth. I was in Parliament in the summer at the Forum of Chairs, a very encouraging speech from the then Minister of State for Care Stephen Kinnock and the indefatigable optimism of Sadik Al-Hassan MP led to a positive day.

Work has continued within the four pillars of Primary care and the voluntary sector to develop collaboration and local relationships. Hopefully there will be some exciting news in the not-too-distant future.

Lots of smaller workflows have occurred resulting in wins for Community Pharmacy across the county. Procurement of public health services has led to a new Varenicline PGD, continuous support has been offered to Pharmacy students Quality Improvement Projects, the use of the BARRS referral system has improved Minor Illness and Pharmacy First.

It can be difficult to quantify sometimes the work that the Secretariat team do, what I do know is that they approach the role of supporting Community Pharmacy in Devon with the same amount of zeal everyday regardless of the queries and challenges faced. My thanks as always go to Sue, Leah, Kathryn, Sascha and David.

I am constantly amazed by the fortitude and resilience shown by pharmacy teams and would like to take the opportunity to express my gratitude to each one of you. The fact we have seen such great innovation is testament to the strength of your teams.

Finally, I'd like to wish you all well as we continue this journey through the changing healthcare landscape. I have no doubt that everyone will rise to the challenge.

Rachel Fergie

Chair Community Pharmacy Devon (formerly known as Devon LPC)

Chief Officers Report - Sue Taylor

Reflecting on 2025-26

As we look back on 2025-26, it has undoubtedly been a year of change and challenge. The environment in which community pharmacies operate continues to evolve rapidly, and we recognise that many contractors are facing significant financial pressures. Despite these challenges, pharmacies across Devon have continued to provide outstanding care and support to their local communities. Thank you for everything you do.

A Highlight of the Year: Resilience in Action Conference

One of the standout moments of the year was our **Resilience in Action Community Pharmacy Conference**, held on 14 September 2025 at Exeter Racecourse. Delivered in partnership with NHS Devon, Community Pharmacy Devon and the Devon Training Hub, the event brought together around 70 pharmacy owners and team members from across the county.

The conference focused on three important themes: **change management, clinical transformation and resilience**. Through an inspiring programme of national and local speakers, attendees explored topics including the NHS 10-Year Plan, independent prescribing, leadership, workforce development, stress management and the growing role of artificial intelligence in pharmacy practice.

Interactive workshops provided practical insights into service delivery, medicines optimisation, income generation and professional development, while also creating valuable opportunities for networking and collaboration.

The response from delegates was extremely positive. Attendees particularly appreciated the quality of the speakers, the practical learning opportunities and the chance to connect with colleagues. The event also highlighted strong enthusiasm for AI, workforce development and expanding clinical services. Supported by educational partners from the Universities of Bath and Exeter, the conference successfully strengthened engagement, learning and readiness for the future of community pharmacy.

Celebrating Success: Community Pharmacy Awards 2025

We were also delighted to celebrate the achievements of outstanding individuals across our pharmacy community through the **Community Pharmacy Awards 2025**, culminating in a presentation ceremony at the conference.

Congratulations to all our winners:



Gold Star Award

Terri-Leigh Hill, Well Pharmacy, St Budeaux



Team Member of the Year

Sydney Kersey, Pharmaderma, Okehampton



Community Pharmacist of the Year

Liam Giblin, Boots Pharmacy, Honiton



Special Recognition Award

Vicky Webb, University Hospital Plymouth

Their dedication, professionalism and commitment to patient care exemplify the very best of community pharmacy. We thank them for the difference they make every day.

Supporting Contractors and Driving Service Development

A key priority this year has been supporting contractors to maximise delivery of nationally commissioned services in line with Community Pharmacy Devon's strategic objectives. We have also been working closely with local sexual health providers to repurpose funding from the former emergency contraception service following the introduction of the national contraception service.

Alongside this, we continue to provide support to contractors both individually and collectively. This includes assistance with contractual matters, market entry applications, service development, workforce wellbeing and training opportunities. Where needed, we can also provide targeted face-to-face visits to offer practical support and advice directly within pharmacies.

NHS Devon Independent Prescribing (IP) Pathfinder Project 2024-2026

The NHS Devon Independent Prescribing (IP) Pathfinder Project successfully demonstrated the value of community pharmacist independent prescribers in improving access to timely healthcare, reducing pressure on GP services, and delivering high-quality patient care. The final evaluation showed that between June 2024 and December 2025, nine community pharmacies in Devon completed **5,952 consultations**, with activity increasing steadily as referral pathways matured and more sites became operational.

The evaluation demonstrated strong evidence that community pharmacist independent prescribing can deliver **safe, accessible and effective care**, improve patient outcomes, and reduce demand on wider NHS services. With the support of Community Pharmacy Devon the ICB has subsequently commissioned a smaller scale pharmacist led IP service while we are expecting the launch of the nationally commissioned IP service.

PCNs and Neighbourhoods

We were pleased to secure a further year of funding for our **Community Pharmacy PCN Integration Leads**, who have made excellent progress in strengthening community pharmacy's role within primary care and neighbourhood health services across Devon.

Their work has focused on increasing Pharmacy First referrals, expanding hypertension and contraception services, building stronger relationships with GP practices and stakeholders, and raising public awareness through local engagement and media activity. Together, these efforts have improved access to care, supported prevention initiatives and reinforced the value of community pharmacy as a key partner in integrated healthcare delivery.

Neighbourhood Health continues to gather momentum nationally, and we believe this presents a significant opportunity for community pharmacy. With pharmacies already embedded within local communities, they are ideally placed to support prevention, medicines optimisation, urgent care pathways and wider NHS priorities. Our PCN Leads are playing a crucial role in ensuring community pharmacy has a strong voice within emerging neighbourhood structures, and we remain committed to championing the sector's contribution as these plans develop.

Watch this space!

Training and Development

Following significant changes in contractor ownership during the previous year, the committee decided to offer funding for Health Champion training by allocating unused project funding to support staff development.

The response was fantastic, with around **50 members of pharmacy teams** applying for the course, and many have already achieved qualification. We remain committed to investing in the workforce and are pleased to continue funding access to **VirtualOutcomes**, our online training platform, which remains available free of charge to every pharmacy in Devon.

Additional development opportunities throughout the year included:

- Sexual health and harm reduction training delivered with public health partners

- Mental health training linked to the Antidepressant New Medicine Service and Devon Partnership Trust
- Clinical note writing and reporting sessions delivered by Tom Kallis
- An NHS BSA webinar on **Maximising NHS Income**, which proved particularly popular and left attendees with practical ideas to take back to their pharmacies

Communications and Engagement

Our communications continue to go from strength to strength.

Our weekly newsletter now reaches **more than 1,000 subscribers**, achieving an impressive average open rate of **34%**. We regularly receive positive feedback from pharmacy teams who value the updates, news and practical guidance provided each week.

Alongside the newsletter, our website, LinkedIn page and Facebook presence continue to attract growing engagement. One of our most valued resources is the **Deadline Tracker**, which many pharmacy team members tell us is the most useful communication we provide.

If you have not already done so, please make sure you regularly check your NHS shared mailbox to stay informed about key deadlines, contractual requirements and important dates.

Most importantly, please stay connected with us. Whether you need information, advice or support, we are always here to help and, if we do not know the answer, we will do our best to find it.

Thank You

Finally, I would like to extend my heartfelt thanks to our Secretariat team: **Leah, Kathryn, Sascha, David and Tom** for their dedication and hard work throughout the year.

Although we are all part-time, the team's commitment to supporting pharmacy contractors across Devon is unwavering. Much of their work happens behind the scenes and often goes unnoticed, but without their efforts many of the opportunities, initiatives and support services available to contractors simply would not exist.

I would also like to acknowledge committee changes during the year. We were sorry to say goodbye to **Robert Nsenga**, who stepped down from the committee, and we thank him for his valuable contribution. We are delighted to welcome **Clare Ingram (Boots)** and **Wilson Chua (Wellbeing)**, and we look forward to working with them in the years ahead.

Thank you for your continued commitment, resilience and dedication. Together, we are building a stronger and more sustainable future for community pharmacy in Devon

Director of Strategy – David Bearman

Navigating Change and Positioning Community Pharmacy for the Future

This year has been one of the most challenging periods in recent times for advancing opportunities for community pharmacy at a local level. Throughout the year, the Integrated Care Board (ICB) has been engaged in a prolonged programme of organisational restructuring, resulting in significant personnel changes, evolving responsibilities, and reduced clarity around decision-making processes. Inevitably, this has slowed the pace of transformation and made it more difficult to drive meaningful system-wide change.

While the restructuring process is not yet complete, the anticipated move towards a Devon and Cornwall-wide structure presents exciting opportunities for greater collaboration and partnership working across the wider geography. We believe this broader approach has the potential to strengthen relationships, improve service integration, and create new opportunities for community pharmacy to contribute to population health outcomes.

Alongside these developments, the Primary Care Network (PCN) model continues to evolve and is expected to become the foundation of future neighbourhood-based care. Recognising the importance of this transition, we have worked closely with colleagues from general practice, optical services, dentistry, and the voluntary sector to develop a collaborative approach that supports the successful implementation of neighbourhood working.

Our shared ambition is to ensure that Primary Care is fully represented within these emerging models of care and appropriately recognised for the enhanced role it will play in delivering services closer to people's homes and communities. As part of this work, we have actively contributed to the development of the Primary Care Collaborative, which is expected to become a formal entity in the near future. This collaborative will work alongside the ICB to help realise the benefits of a more integrated Primary Care delivery model and support the ongoing development of neighbourhood teams.

Community Pharmacy is expected to play a significant role within these neighbourhood structures. Effective engagement from PCN Community Pharmacy Leads will be critical to ensuring that pharmacy services are fully integrated within local care pathways and are able to demonstrate their value as part of multidisciplinary community teams. Work has already commenced in this area, and further information on the opportunities this presents will be shared with contractors over the coming months.

The potential for stronger collaboration between community pharmacies and general practice remains considerable. Improved referral pathways, enhanced communication, and more integrated ways of working should create opportunities to increase service delivery while improving efficiency across the wider primary care system. To realise these benefits, however, it is essential that we recognise community pharmacy not as a collection of individual businesses operating in isolation, but as a key component of an interconnected healthcare system. By contributing effectively to the success of that system, we can maximise the opportunities available to our sector.

Community Pharmacy continues to experience one of the most significant transformations of any healthcare sector. Pharmacies have adapted rapidly in response to increasing clinical responsibilities, workforce challenges, and financial pressures. This pace of change shows little sign of slowing, with prescribing services continuing to expand and pharmacy technicians expected to play an increasingly important role in service delivery.

In recognition of these developments, Community Pharmacy Devon has become actively involved in the Teach and Treat programme to support the development of pharmacist prescribers. At the same time, work is underway to develop a structured programme to support the continued growth and professional development of pharmacy technicians. Devon has been particularly successful in recruiting and developing pharmacy technicians in recent years, and our focus is now on ensuring that this valuable workforce can achieve its full potential and contribute even more effectively to patient care.

Nationally, there remains a clear strategic direction towards shifting healthcare activity and funding into Primary Care settings. While this ambition has yet to be fully reflected within the Devon system, Community Pharmacy Devon is now in a stronger position than ever before to represent the interests of the sector and influence future developments. By strengthening our relationships across the healthcare system and ensuring community pharmacy has a seat at the table, we are working to ensure that as investment increasingly moves towards Primary Care, community pharmacy is able to play its full role and receive appropriate recognition and reward for the value it provides.

Looking ahead, there are undoubtedly challenges still to overcome. However, there are also significant opportunities emerging through neighbourhood working, integrated care models, workforce development, and closer collaboration across Primary Care. Community Pharmacy Devon remains committed to supporting contractors through this period of change and ensuring that community pharmacy is well positioned to thrive in the healthcare system of the future.

David Bearman

Service Lead Report – Leah Wolf

I can hardly believe it's been a full year since my last annual update. Reflecting on the past twelve months it seems really hard to put into words some of the work that has taken place. On reflection, however, there does seem to be some really positive steps in what feels like an ever- changing environment that you are all operating in!

This year has seen significant progress in strengthening the role of community pharmacies across Devon. Through strategic collaboration, innovation and advocacy, we have trialled new service pathways, expanded clinical offerings, and ensured pharmacy voices are heard at both local and national levels. I have successfully trialled a new referral pathway connecting community pharmacies for local and national services, improving patient access and continuity of care. Taking the feedback from the GPs who haven't wanted to support and engage in Pharmacy First, we have now seen pharmacies make some positive head way! We have continued to engage with new contractors across the network, fostering relationships and aligning service delivery with local health priorities.

This has been shown in the numbers that have been seen over the last year. Pharmacy First consultations increased by 29.5%, rising from 48,315 to 62,590 consultations, demonstrating growing public confidence in accessing clinical care through their local pharmacy. The Pharmacy Contraception Service saw particularly significant growth, with consultations increasing by 115%, from 7,979 to 17,124, reflecting increased awareness and accessibility of the service. While Hypertension Case Finding activity reduced by 13.8%, pharmacies still delivered over 53,000 consultations, making a substantial contribution to the early detection and prevention of cardiovascular disease across Devon and still performing as one of the best across the South West region!

Service	2024/25	2025/26	Change	% Change
Pharmacy First	48,315	62,590	+14,275	+29.5%
Hypertension Case Finding	61,962	53,436	-8,526	-13.8%
Contraception Service	7,979	17,124	+9,145	+114.6%

During the year we have needed to go into negotiations with the local authorities and with that I have led negotiations to revise fee structures for locally commissioned services, ensuring fair remuneration and sustainability. This year has seen the increase in the local authority commissioned services step up by an average of 7% when we carried out the annual review with the Councils.

We meet regularly with the ICB and have submitted multiple proposals during the year to increase the locally commissioned PGD offer advocating for expanded pharmacy-led services to improve access for patients and to increase revenue streams. This has been a slow process as the ongoing structural changes within the NHS has had a significant impact on the local NHS organisations and the normal negotiation process has been considerably slowed down.

However, at the time of writing the position is much more positive and we are hoping to be able to share positive news very soon.

As ever training plays a key role in our ongoing support for Community Pharmacy teams within Devon. With that the sessions this year have been a coordinated delivery of specialist training sessions by subject matter experts, enhancing clinical confidence and service quality. This has supported contractors in skill development, particularly around stop smoking interventions, with the Varenicline PGD recently rolled out to enable direct dispensing by community pharmacies. The latter has taken a considerable amount of time while finalising the implementing the PGD was taking place, also ensuring that training requirements are in line with nationally commissioned services to avoid burdensome requirements for local services being put in place.

Involvement in the autumn “Know Your Numbers” campaign did identify some gaps in the delivery; we have been working with the ICB and public health to ensure a more robust process to ensure pharmacy inclusion in this year’s campaign. There has been significant learning by all stakeholders with the ICB and local authorities actively wanting to engage with contractors to deliver. Documentation and also communications are being aligned across the county to ensure that the same opportunity is available to all interest parties and pharmacy contractors able to choose how they want to approach this campaign individually. Likewise, I had had to hold challenging but constructive conversations around needle provision in Plymouth, balancing public health needs with operational realities. The commissioning environment is starting to feel very different.

I have also supported a vastly different approach to roll out of a new service, Blood Borne Virus Testing, and there are now five sites live, supporting early detection and improving public health outcomes for patients.

Politically we have facilitated a number of MP visits to local contractors, amplifying the message around community pharmacy funding and its critical role in primary care. These visits have been held over the year in a number of constituencies, and a significant proportion of Devon MPs are now actively seeking our view.

This year’s achievements reflect a commitment to innovation, collaboration, and advocacy. We are all working in a very challenging environment but we do see a glimmer of hope as looking ahead, I will be continuing to evaluate the impact of the new referral pathway ensuring that more pharmacies are hitting the national targets for the CPCF services and also ensuring that the local network are aware of the up and coming changes that may be on the horizon from the contract negotiations.

Lastly, I want to acknowledge the challenges you've faced on the ground this year. You have done an incredible job, delivering healthcare services to your communities in extremely challenging environments. I know it can feel relentless with new demands constantly arising, but your hard work does not go unnoticed. Thank you for your continued dedication and resilience.

Summary of CPD events 2025-26 held virtually and face to face.

Table 1: Workshops

Event
Plymouth Contraception/Sexual health Update Event
Contraception/Sexual Health Update Event, Barnstaple
Consultation Structure and Note Taking for Pharmacy First via Zoom
COMMUNITY PHARMACY DEVON CONFERENCE RESILIENCE IN ACTION AND AWARDS CEREMONY PRESENTATION OF AWARDS - EXETER RACECOURSE
Community Pharmacy Annual Contractors Meeting - Online
Needle and Syringe Provision Update Online
Mental Health Update and the Anti-depressant NMS Workshops
Devon Sexual health Event for Pharmacies - Online
Contraception and Sexual Health Update Training - Barnstaple
NHS BSA Online Training Session with top tips to ensure correct reimbursement and remuneration – Online.

Control of Entry

The consideration of applications is very onerous on our time and takes a lot of time and commitment to ensure that every application receives a fair consideration by the committee and that these considerations are provided to the NHS England in a timely fashion.

Table 2: Pharmacy contractual applications considered by the committee during 2025-26

Type of application	Total Number of applications	Total number granted	Appeals	Oral Hearing	Opened by 31/03/26
Distance Selling	0	0	0	0	0
No significant relocation	0				
Change of opening hours	12				
Application offering unforeseen benefits	1	0	1		0
Application offering to meet identified current need	0				
Application offering to meet an identified future need	1		1		0
Consolidations	1	1			
Change of ownership	20				
Closure (including consolidations)	3				
Totals	37	1	2	0	

Members Attendance at Committee meetings

Members of the committee (listed in Table 4) are required to attend the Community Pharmacy Devon meetings regularly as well as provide input and attend meetings on behalf of CPD and local contractor and other roles.

Table 4. Members of Committee during 2025 - 26

Committee Member	Elected or appointed
Rachel Fergie	IPA Appointment
Lisa Jago	CCA Appointment
Andrew Jones	CCA Appointment
Ron Kirk	Elected Independent
Jackie Lewis	Elected Independent
Ciaran McCaul	CCA Appointment
Ronak Maroo	IPA Appointment
Robert Nsenga (Resigned May 2025)	CCA Appointment
Sian Retallick (Also CPE Rep for SW)	Elected Independent
Matt Robinson	CCA Appointment

Table 5. Devon LPC Meeting Attendance 2025 - 26

Committee Member	Elected or appointed	Attendance/ Possible
Rachel Fergie	IPA Appointment	5/6
Lisa Jago	CCA Appointment	4/6
Andrew Jones	CCA Appointment	6/6
Ron Kirk	Elected Independent	6/6
Jackie Lewis	Elected Independent	4/6
Ciaran McCaul	CCA Appointment	3/6
Ronak Maroo	IPA Appointment	6/6
Robert Nsenga (Resigned May 25)	CCA Appointment	1/1
Sian Retallick (Also CPE Rep for SW)	Elected Independent	6/6
Matt Robinson	CCA Appointment	4/6

Treasurer's Report – Ron Kirk

Members of the committee are required to attend CPDevon meetings regularly as well as attend meetings on behalf of the Committee and contractors. Operating under Nolan Principles, CPDevon considers that members carrying out duties on behalf of pharmacy contractors should not be out of pocket. CPDevon operates within a robust Accountability and Governance Framework that is regularly monitored.

Community Pharmacy Devon is funded entirely by contractor levy. In respect of income, the contractor levy for Devon has again remained unchanged at 15p per £100 (0.015%) of net ingredient cost and this sum is collected monthly from all contractors and remitted to CPDevon by the Prescription Pricing Authority (PPA)

A budget is prepared annually and Community Pharmacy Devon carried out a zero-based budgeting process at the end of March 2026.

Income

- The PPA income received by Community Pharmacy Devon for 2025-26 showed an increase on the previous year.
- Some additional monies are received unconditionally from the pharmaceutical industry when working in partnership with Community Pharmacy Devon. In particular, support training and educational events for pharmacists and pharmacy staff, Community Pharmacy Devon meetings and our Annual General meeting (AGM). In total, for the year ended March 2026 Community Pharmacy Devon received £5,300.00 in respect of educational grants.
- The bank interest has been accrued based on the reserves held in the primary LPC account and on the LPC No.2 account (Project funds non levy).
- Income was received for specific projects as shown as a separate line from general sponsorship.

Expenditure

- Committee Members Expenditure – A decision was made to hold the Committee meetings face to face during the daytime. Evening meetings have been phased out.
- The annual levy paid to Community Pharmacy England by Community Pharmacy Devon increased by £5,200.00

For the year ending 2025-26, the LPC had a surplus of income over expenditure for the year of £20,791.52. The bank balance at the year-end was £209,815.40.

As part of Community Pharmacy Devon's strive to ensure that all aspects of contractor levy yields the best results we are investigating opening higher interest accounts which will yield a greater return on any monies held.

My thanks go to the Officers and committee members for their ongoing support and governance of the finances of Community Pharmacy Devon. I am always happy to answer any financial queries from contractors at any time and a full set of accounts can be viewed on request.

Ron Kirk, LPC Treasurer

**COMMUNITY PHARMACY DEVON
FORMERLY KNOWN AS
THE DEVON
LOCAL PHARMACEUTICAL COMMITTEE
FINANCIAL STATEMENTS FOR THE
YEAR ENDED 31 MARCH 2026**

Easterbrook Eaton Limited
Chartered Accountants
Old Fore Street
Sidmouth
Devon
EX10 8LS

KEY INFORMATION

Chairman:	Rachel Fergie:
Vice Chairman:	Matthew Robinson:
Treasurer:	Ron Kirk:
Chief Officer:	Sue Taylor:
Office:	Partridge House, A38, Kennford, Exeter EX6 7TW
Accountants:	Easterbrook Eaton Limited: Chartered Accountants Old Fore Street Sidmouth Devon EX10 8LS
Bankers:	Lloyds Bank 309 Market Place Reading Berkshire

PRINCIPAL ACTIVITIES AND COMMITTEE

Community Pharmacy Devon (CPDevon) is a Local Pharmaceutical Committee (“LPC”) acting in the role of a local NHS representative organisations. The functions and procedures are set out in our Constitution which can be accessed at <https://devon.communitypharmacy.org.uk/about-us/lpc-governance/>

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

COMMITTEE STATUS

The committee conducts its affairs in accordance with the accepted principals of good governance, in particular preparing and publishing an annual budget, and completing with the principles set out in “Guidance on LPC Governance” published by Community Pharmacy England.

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

The Committee is holding monies for specific projects, which are held in the Allocated Funds Account. The allocated funds are ringfenced with CP Devon acting as custodian, and details of any monies spent are sent to the authority the money came from. They are not part of the LPC levy income.

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS TO THE MEMBERS OF DEVON LOCAL PHARMACEUTICAL COMMITTEE YEAR ENDED 31 MARCH 2026

Respective responsibilities of Committee Officers and Examiner

The Committee's Officers are responsible for the preparation of the account records and financial statements as set out in the Constitution. The Committee's Officers consider that an audit is not required for this year and that an independent examination is needed.

It is our responsibility to:

- Examine the accounting records
- Prepare Financial Statements for the Committee, and
- State whether particular matters have come to our attention.

Basis of Independent Examiners Statement

Our examination includes a review of the accounting records kept by the Committee and a comparison of the accounts prepared with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanation from the members concerning any such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit and consequently we do not express an audit opinion on the accounts.

Independent Examiner's Statement

In connection with our examination for the year to 31 March 2026, no matters have come to our attention.

(1) Which give us reasonable cause to believe that in any material respect the requirements:

- To keep accounting records, and
 - To prepare accounts which agree with the accounting records.
- Have not been met: or

(2) To which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Adrian Coombe FCA
Easterbrook Eaton Limited
Chartered Accountants
Old Fore Street, Sidmouth, Devon. EX10 8LS

COMMITTEE OFFICERS' RESPONSIBILITIES TO THE FINANCIAL STATEMENTS
COMMUNITY PHARMACY DEVON (Formerly DEVON LOCAL PHARMACEUTICAL COMMITTEE)
YEAR ENDED 31 MARCH 2026

Committee Officers' Responsibilities in Relation to the Financial Statements

The committee officers 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 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 committee and of the surplus or deficit of the committee for that period.

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

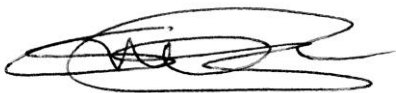
- a) Select suitable accounting policies and then apply them consistently;
- b) Make judgements and accounting estimates that are reasonable and prudent;
- c) Prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the committee will continue in operation.

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 information with the committee's examiners 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 information and to establish that the examiners of the accounts are aware of that information.

Signed on behalf of the Committee officers:



.....
 Sue Taylor

1st September 2026

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COMMUNITY PHARMACY DEVON (Formerly known as THE DEVON LOCAL PHARMACEUTICAL COMMITTEE)**NOTES TO THE FINANCIAL ACCOUNTS FOR THE YEAR ENDING 31 MARCH 2026****1 Accounting Policies**

With the exception of some disclosures, the financial statements have been prepared in compliance with FRS102 Section 1A and under the historical cost convention. The financial statements are prepared in sterling. The financial statements present information about the committee as a single entity. The following principles 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 NHSBSA Contractors in respect of that period.

Income has been categorised into its relevant areas. Bank interest is shown gross and corporation tax is payable on this investment income.

Expenditure has been categorised into such elements as will enable the members to better understand the types of expenditure that offsets the income in the period.

Judgements and Key Sources of Estimation Uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect 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

Assets are capitalised where they cost of £100 and are expected to last for a number of years. Depreciation is calculated on a straight line basis on computer and office equipment, and furniture and fittings, at the following rates;

Computer and Office equipment – 25% Furniture and Fittings -20%

Taxation

Any surplus arising on the non-mutual activities, and on bank interest is subject to corporation tax.

Pension Costs

Pension costs paid in the year are charged to the income and expenditure accounts. Details are shown in the notes to the accounts.

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 LPC becomes a party to the contractual provisions of the instrument.

Debtors and Creditors

Basic financial assets and liabilities including trade debtors, other debtors and creditors, are initially recognised at transaction price, unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of future receipts discounted at a market rate of interest.

Going Concern

The committee members consider that there is 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.

2. Employees

Staff costs are shown in the income and expenditure accounts. The average number of monthly persons employed during the year was 5 (2025 : 5)

3. Pension Costs

Pension costs are expensed in the year and shown on the income and expenditure records.

4. Governance Costs

Costs for the examination of the accounts amounted to £1,320 (2025 : £1,140)

5. Debtors	<u>31.3.2026</u>	<u>31.3.2025</u>
Contractors	£1,548.00	£1,200.00
	<u>£1,548.00</u>	<u>£1,200.00</u>
6. Creditors	<u>31.3.2026</u>	<u>31.3.2025</u>
Other creditors and accruals	£1,887.20	£1,281.60
Corporation tax	£773.58	£940.00
Other taxation	£3,813.44	£2,993.14
	<u>£6,274.22</u>	<u>£5,214.91</u>

7. Related Party Transactions

£10,683 was paid to committee members for meeting attendance and travel during the year.

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

<u>Income</u>	Year Ended 31 March 2025	Year Ended 31 March 2026
PPA Levies	311,696.95	324,446.78
Bank Interest	4,919.91	4,071.47
Sponsorship	3,900.00	5,300.00
Grants & Specific project support income	2,857.50	2,137.00
Total Income	<u>323,374.36</u>	<u>335,955.25</u>
<u>Expenditure</u>		
LPC Members Expenditure		
Locum & Travel Expenses & Meeting Expenses	24,927.57	22,745.25
Contractor Support - Events	7,307.43	2,153.33
	<u>32,225.00</u>	<u>24,898.58</u>
PSNC		
Levy	92,936.04	98,136.00
	<u>92,936.04</u>	<u>98,136.00</u>
Secretariat Expenses		
Staff Costs		
Staff Salaries and Professional Support inc: Tax, NI & Pensions	<u>165,214.48</u>	<u>158,417.03</u>
Office Expenses		
Rent	10,080.00	10,080.00
Computer Hardware & Software, support, broadband & mobiles	13,091.22	10,341.62
Printing	1,668.11	1,675.76
Postage	1,740.14	1,895.88
Stationery	357.52	482.56
LPC Office Equipment & maintenance	24.01	0.00
	<u>26,961.00</u>	<u>24,475.82</u>
Other Expenditure		
Accountancy & Professional Charges	2,718.95	2,760.00
Bank Charges	447.10	791.00
Subscriptions	0.00	0.00
Insurance	1,066.18	1,058.27
Corporation Tax on Gross Interest	899.51	774.35
Secretariat Business Costs	3,911.67	3,852.68
Staff Training	0	0.00
	<u>9,043.41</u>	<u>9,236.30</u>
Total Expenditure	<u>326,379.93</u>	<u>315,163.73</u>
Net Surplus of Income over Expenditure for the year	<u>(3,005.57)</u>	<u>20,791.52</u>

MAIN BALANCE SHEET AS AT 31 MARCH 2026

	<u>31.03.26</u>	<u>31.03.25</u>
Assets		
Lloyds's Bank Account		
LPC Current 4102069	98,499.76	80,568.40
Lloyds Deposit Account	<u>111,315.64</u>	<u>107,244.17</u>
Debtors	1,048.00	1,200.00
Creditors	<u>6,274.22</u>	<u>5,214.91</u>
NET CURRENT ASSETS	£204,589.18	£183,797.66
Represented By		
Community Pharmacy Devon Accumulated Funds		
Bought Forward	183,797.66	186,803.23
(Deficit)Surplus for the Year	<u>20,791.52</u>	<u>(3,005.57)</u>
Total Community Pharmacy Devon Funds	204,589.18	183,797.66
Total Accumulated Fund carried forward	<u>£204,589.18</u>	<u>£183,797.66</u>