

**Unaudited Financial Statements for the Year Ended 31 March 2017**

**for**

**Community Pharmacy West Yorkshire**

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**for the Year Ended 31 March 2017**

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**General Information**  
**for the Year Ended 31 March 2017**

**COMMITTEE:**

Fiona Fox (Chair)  
Mohammed Ikhlq (Vice Chair)  
David Broome (Treasurer)  
Helen Davis  
Mohammed Hussain  
Sue Lee  
Shabnam Kosar  
Keith Sandhu  
Maria Lecanda  
Gulamhusein Arsiwalla – appointed 01.04.2016  
Anne Cawdron – appointed 01.04.2016  
Amanda Smith – appointed 01.04.2016  
Beverley Thornton – appointed 18.01.2017  
Paul McGorry – resigned 22.03.2017  
Emma Solomon – resigned 16.11.2016  
James Liptrot - resigned 15.11.2016

**ADDRESS:**

Brooklands Court  
Tunstall Road  
Leeds  
West Yorkshire  
LS11 5HL

**ACCOUNTANTS:**

Eura Audit UK  
Lishman Chambers  
12 Princes Square  
Harrogate  
North Yorkshire  
HG1 1LY

Financial Statements  
for the Year Ended 31 March 2017

Accountants' Report to  
Community Pharmacy West Yorkshire

In accordance with instructions given to us we have prepared without carrying out an audit the annexed financial statements from the accounting records of Community Pharmacy West Yorkshire and from information and explanations supplied to us.

*Eura Audit UK*

Eura Audit UK  
Lishman Chambers  
12 Princes Square  
Harrogate  
North Yorkshire  
HG1 1LY

Date: 19.10.17

Client Approval Certificate

I approve the financial statements and confirm that I have made available all relevant records and information for their preparation.

*David Broome*

David Broome  
Treasurer

Date: 16/10/17

**Profit and Loss Account**  
**for the Year Ended 31 March 2017**

	31.3.17		31.3.16
	£	£	£
<b>Statutory levy</b>		<b>501,733</b>	<b>501,733</b>
<b>Other income</b>			
Resources funding	-		7,832
Evaluation funding	2,000		11,500
Sundry receipts	-		5,600
Service administration funding	31,174		44,652
Service (Project Management) funding	65,072		76,545
Public health - Wakefield	-		12,000
Public Health Income – Calderdale	3,500		-
Public Health Income – Kirklees	3,990		-
CPWY Development Academy			
Funding	12,925		48,200
HLP Training Income	26,541		-
NHS Commissioning Board Funds	35,000		-
Deposit account interest	2,584		3,591
		<u>182,786</u>	<u>209,921</u>
		<b>684,519</b>	<b>711,654</b>
<b>Expenditure</b>			
Rent	24,552		23,028
CPWY Development Academy			
outgoings	20,612		48,609
Public health outgoings	1,481		3,466
PSNC levy	149,648		149,648
Special Levy	52,425		-
Wages	300,160		309,004
Pensions	42,879		37,423
Recruitment	11,280		-
Equipment hire	2,105		1,681
Office equipment, repairs and maintenance	2,659		5,226
Telephone, internet and software	5,712		5,150
Printing, post and stationery	4,738		6,719
Resources	465		4,490
Travelling and subsistence	12,361		16,545
CPWY meeting attendance, expenses and room hire	27,873		16,217
External meeting attendance, expenses and room hire	1,377		2,472
Contractor Support event catering and room hire	6,947		12,145
PSNC attendance, expenses, fees and catering	1,671		398
Service administration and support outgoings	29,348		27,376
Public relations	-		4,800
Sundry expenses	1,135		948
Insurance	1,032		1,013
Accountancy	5,140		5,600
Legal and Professional fees	1,291		1,555
		<u>706,891</u>	<u>683,513</u>
Carried forward		<b>(22,372)</b>	<b>28,141</b>

**Profit and Loss Account**  
**for the Year Ended 31 March 2017**

	31.3.17		31.3.16	
	£	£	£	£
Brought forward		(23,372)		28,141
Bank charges	1,208		1,028	
Corporation tax	<u>1,882</u>		<u>1,882</u>	
		<u>(3,090)</u>		<u>(2,910)</u>
<b>EXCESS OF INCOME OVER EXPENDITURE</b>		<b><u>(25,462)</u></b>		<b><u>25,231</u></b>

**Balance Sheet**  
**31 March 2017**

	31.3.17		31.3.16	
	£	£	£	£
<b>CURRENT ASSETS</b>				
Trade debtors	82,311		53,831	
Deposits held	4,180		4,180	
CPWY current account	406,998		456,860	
Cash in hand	<u>10</u>		<u>57</u>	
	<u>493,499</u>		<u>514,928</u>	
<b>CURRENT LIABILITIES</b>				
Trade creditors	21,926		5,936	
Social security and other taxes	-		10,562	
Accrued expenses	<u>3,015</u>		<u>4,410</u>	
	<u>24,941</u>		<u>20,908</u>	
		<u>468,558</u>		<u>494,020</u>
<b>NET ASSETS</b>		<u>468,558</u>		<u>494,020</u>
<b>FINANCED BY</b>				
<b>CAPITAL ACCOUNT</b>				
Brought forward	494,020		468,789	
Add				
Net surplus	<u>(25,462)</u>		<u>25,231</u>	
		<u>468,558</u>		<u>494,020</u>
		<u>468,558</u>		<u>494,020</u>

**Notes to the Accounts**  
**for the Year Ended 31 March 2017**

**1. ACCOUNTING POLICIES**

**Accounting convention**

The financial statements have been prepared under the historical cost convention.

**Tangible fixed assets**

Office and computer equipment exceeding £2,500 for an individual asset are capitalised. In the year ended 31 March 2017, no such assets were purchased. Expenditure on office and computer equipment in aggregate was £2,198 (2016: £4,518).

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease.

**Pensions**

Pension contributions are made to a Group Personal Pension administered by Scottish Widows. The assets of the scheme are held separately to those of Community Pharmacy West Yorkshire

**2. TAXATION**

**Analysis of the tax charge**

Corporation tax is payable on bank interest received.