

**Unaudited Financial Statements for the Year Ended 31 March 2020**

**for**

**Community Pharmacy West Yorkshire (Ops)**

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**for the Year Ended 31 March 2020**

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**General Information**  
**for the Year Ended 31 March 2020**

**COMMITTEE:**

Mohammed Ikhlal (Chair)  
Amanda Smith (Vice Chair)  
David Broome (Treasurer)  
Faisal Ali - joined 06/06/2019  
Gulamhusein Arsiwalla  
John Banks  
Abbas Bashir  
Ashley Cohen - joined 19/06/2019  
Mohammed Hussain  
Lynne James  
Bali Kaila  
Zak Laher  
Vicki Roberts - joined 15/05/2019  
Adeel Sarwar  
Beverley Thornton  
Lynsey Herrington - resigned 26/04/2019  
Anne Cawdron - resigned 02/05/2019

**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 2020**

**Accountants' Report to**  
**Community Pharmacy West Yorkshire (Ops)**

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 (Ops) 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: *17.09.20*

**Client Approval Certificate**

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

*David C Broome*

.....  
David Broome (Treasurer)

Date: *16/09/2020*

**Community Pharmacy West Yorkshire (Ops)****Detailed Profit and Loss Account**  
**for the Year Ended 31 March 2020**

	31.3.20		31.3.19	
	£	£	£	£
<b>Income</b>				
Statutory levy	501,732		501,732	
HEE Income	-		1,850	
Event Support Income (Non Academy)	400		650	
Resources Income	-		10,181	
Evaluation Income	-		10,000	
Primary Care Network Income	-		45,400	
		502,132		569,813
<b>Other income</b>				
NHS Commissioning Board Funds	-		(50,000)	
Service administration funding	31,052		48,224	
Service (Project Management) funding	89,397		81,300	
Public health income Wakefield	-		(12,000)	
CPWY Development Academy Funding	17,850		9,480	
Deposit account interest	2,191		1,807	
		140,490		78,811
		642,622		648,624
<b>Expenditure</b>				
Rent	17,353		23,568	
CPWY Development Academy outgoings	27,682		17,759	
PSNC levy	149,648		149,648	
Wages	232,070		253,900	
Pensions	44,512		43,726	
Equipment hire	2,276		1,898	
Office equipment, repairs and maintenance	2,746		3,171	
Telephone, internet and software	7,131		6,777	
Printing, post and stationery	1,213		1,539	
Travelling and subsistence	7,539		8,684	
CPWY meeting attendance, expenses and room hire	21,022		21,424	
External meeting attendance, expenses and room hire	1,686		2,135	
PSNC attendance, expenses, fees and catering	360		2,202	
Service administration and support outgoings	42,369		51,577	
HR Expenses	2,974		4,334	
Premises Expenses	17		460	
Sundry expenses	199		2,377	
Recruitment	72		1,058	
Insurance	549		936	
Accountancy	5,368		4,824	
Consultancy	25,262		-	
GDPR, Legal and Professional fees	1,158		2,877	
		593,206		604,874
Carried forward		49,416		43,750

**Community Pharmacy West Yorkshire (Ops)**

**Detailed Profit and Loss Account**  
**for the Year Ended 31 March 2020**

	31.3.20		31.3.19	
	£	£	£	£
Brought forward		49,416		43,750
<b>Finance costs</b>				
Bank charges	586		927	
Corporation tax (last year)	721		1,077	
Corporation tax (this year)	<u>833</u>		<u>-</u>	
		<u>2,140</u>		<u>2,004</u>
<b>NET SURPLUS</b>		<u><u>47,276</u></u>		<u><u>41,746</u></u>

**Community Pharmacy West Yorkshire (Ops)****Balance Sheet**  
**31 March 2020**

	Notes	31.3.20 £	£	31.3.19 £	£
<b>CURRENT ASSETS</b>					
Trade debtors		42,561		68,011	
Prepayments and accrued income		1,435		4,180	
CPWY current account		322,655		249,539	
Treasury account		303,598		301,407	
Cash in hand		88		29	
		<u>670,337</u>		<u>623,166</u>	
<b>CURRENT LIABILITIES</b>					
Trade creditors		10,690		9,220	
Corporation tax		833		2,408	
		<u>11,523</u>		<u>11,628</u>	
			<u>658,814</u>		<u>611,538</u>
<b>NET ASSETS</b>					
			<u>658,814</u>		<u>611,538</u>
<b>FINANCED BY</b>					
<b>CAPITAL ACCOUNT</b>	2		<u>658,814</u>		<u>611,538</u>

**Notes to the Financial Statements**  
**for the Year Ended 31 March 2020**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements have been compiled on a basis which enables profits to be calculated in accordance with generally accepted accounting practice and which provides sufficient and relevant information to enable the completion of a tax return.

**2. CAPITAL ACCOUNT**

	31.3.20		31.3.19	
	£	£	£	£
Brought forward	611,538		569,792	
Add				
Net surplus	47,276		41,746	
	<hr/>		<hr/>	
		658,814		611,538
		<hr/>		<hr/>
		658,814		611,538
		<hr/>		<hr/>

**3. 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.

**4. PENSIONS**

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

**5. TAXATION**

Corporation tax is payable on bank interest received during the accounting year. The liability for the current year is payable nine months after the year end (annually on 31 December each year). The tax is duly recorded in the profit and loss account, and accrued for within the balance sheet.