



Cost of Service Inquiry for Community Pharmacy

Owner information return

Introduction

PricewaterhouseCoopers (PwC) has been commissioned by the Department of Health, Social Services and Public Safety (DHSSPS) to undertake an independent study of the costs incurred by pharmacies in Northern Ireland from providing community pharmacy services.

The costs will be collected via 3 information returns. They are

- The Head office Information return
- The Owner Information return
- The Branch Information return

The Head office Information return asks if you had a Head office function in 2011/12. If answered yes, you are questioned on the costs of the Head office function. If answered no, the Information return ends.

This information return, the **Owner Information return** asks about the remuneration for the Owners' of the business in 2011/12.

The Branch Information return asks about the operating costs and revenues for the community pharmacy branch in 2011/12.

Supporting information to be provided to PwC

In addition to completing the Information returns, you will be required to provide PwC with a copy of your accounts for the 2011/12 period. These accounts include:

- Your statutory accounts for 2011/12 that cover any Head office costs involved in running this group, and/or
- The management accounts for the Head office for 2011/12, and/or
- The most detailed set of accounts / financial information for the Head office for the 2011/12

We suggest you collect this information in advance of completing the online Information returns. The information requested should be emailed to **NI-COSI@uk.pwc.com**. On request, PwC will send out a pre-paid return envelope if you prefer to provide a hard copy version of this information. If you have any additional questions, please contact the PwC team on **+44 (0)28 90 415 919**.

To validate and verify the information provided, a sample of the completed Information returns will be compared against their statutory, management accounts and other information as required. In the case where significant variances are identified, PwC reserve the right to request further information.

Information to help you

A Frequently Asked Questions document will be provided to you, which will provide you with definitions and descriptions of HSC and non HSC services and activities.

Data confidentiality and security

DHSSPS and PwC acknowledge the commercial sensitivity of the information you have been asked to provide. PwC will conduct this exercise under the Market Research Society guidelines and we have agreed with Community Pharmacy Northern Ireland (CPNI) to commit to the following principles:

- Information will be stored on the PwC secure system and only project team members will be able to access the data.
- The data collected will be subject to the Data Protection Act and will not be used for any other purposes other than this CoSI.
- All individual contractor information will be treated as confidential and commercially sensitive and PwC will maintain the confidentiality of an individual contractor's information.
- Accounts and supporting information provided as part of this Information return will not be shared by PwC with any third party.

PwC have consulted with CPNI to provide reassurance in relation to data confidentiality and security.

Which accounts to use?

Please use the information below to select which (financial year) accounts should be used to complete this Information return.

For example, if your accounting year end is the month of January, please use the accounts for year ending January 2012.

If your accounting year ends in the month of...	...please complete the information return based on your accounts for the financial year ending
January	January 2012
February	February 2012
March	March 2012
April	April 2012
May	May 2012
June	June 2012
July	July 2012
August	August 2012
September	September 2011
October	October 2011
November	November 2011
December	December 2011

Thank you in advance for your participation in the Cost of Service Investigation.

Basic Data

- 1 Please provide the name and contact details for the individual who is responsible for completing these questions.

Guidance for completion:

Please provide your answers in the boxes below

The contractor number must be numerical

Phone number must be numerical

Email must be in email format, e.g. [A@a.com](#)

CoSI contact / nominated representative:

Title:

Email address:

Phone number:

Pharmacy name:

Contractor number for 1 of your branches :

Owner's time allocation

2 a) How many branches did you operate?

Guidance for completion:

*Please specify your answer in the box below.
If your answer is 1, please proceed to Q3a
If your answer is more than 1, please proceed to Q2b*

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b) Is there a Head office?

Please select ONE option only

Yes / No

c) How was the owner's time split between branches? Please specify below:

For example time was split evenly or time was spent mostly in Branch X

Please specify your answer in the box below.

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Q3a Please indicate how many significant owners (i.e. owner(s) with at least 20% share of the business) your pharmacy business(s) had in 2011/12?

Please tick **ONE** option only from the table below.

1	
2	
3	
4	
5	

b) For each significant owner of this pharmacy business (i.e. owner with at least 20% share of the business),

- (i) Please specify the average number of hours worked per week in 2011/12 and
- (ii) The average number of hours that were recorded in the payroll costs in 2011/12

Guidance for completion:

Please specify your answers below.

It is recognised that the total number of hours worked by the owner could exceed the number of hours recorded on the payroll. Therefore these numbers can be different.

Owner time	Average number of hours worked per week in 2011/12	Please specify the average number of hours that were recorded in the payroll costs in 2011/12.
Owner 1		
Owner 2 (if applicable)		
Owner 3(if applicable)		
Owner 4 (if applicable)		
Owner 5 (if applicable)		

(iii) Please use the box below to specify what proportion of time of the owners was spent on:

- HSC activities
- Non-HSC activities
- Common activities – ie personnel time that was spent on activities that could not be clearly attributed to HSC or non HSC.

Guidance for completion:

Please provide your answers in the boxes below.

For definitions of HSC and non - HSC services please refer to the Frequently Asked Questions document.

Please ensure that the breakdown of percentages given add up to a total of 100%

If the breakdown is not available or known, please provide best estimate.

Owner time	HSC activities	Non-HSC activities	Common to all business activities
Owner 1 time (%)			
Owner 2 time (%) (if applicable)			
Owner 3 time (%) (if applicable)			
Owner 4 time (%) (if applicable)			
Owner 5 time (%) (if applicable)			

- (iv) Please use the boxes to below to specify the share of time for each owner activity and to provide the actual/typical annual salary for this role.

Guidance for completion:

Please provide your answers in the following boxes.

Please ensure that the owner's share of time by activity is completed and that the breakdown of the percentages given add up to a total of 100%.

If the breakdown of time is not available or known, please provide best estimate.

Only provide a value for annual salary if this was not listed on the payroll.

Please complete a table for the number of owners provide in Q3a.

Activity / role	Share of time by activity / role (%)	Annual salary for this role - actual or typical (if not on payroll) (£)
Owner / governance		
Pharmacist		
Manager		
Business planning		
Other (please specify)		
Other (please specify)		
Other (please specify)		

Owners' costs

4 ✍ In the table below, please specify approximately how much each Owner was remunerated (by remuneration type) in 2011/12:

Guidance for completion:

Please specify your answers in the boxes below.

Please answer the following questions with reference to the relevant 12 month time period in 2011/12

Please provide a salary figure for at least one owner

Amount remunerated in the period of the Accounts Referenced (£)	Salary ¹	Dividends	Rental payment to owner ²	Rental payment to owner's partner/relative ³	Other (please specify below)
Owner 1					
Owner 2					
Owner 3					
Owner 4					
Owner 5					

If a response is provided in "Other", please describe payment type:

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¹ Including bonus payments, employer NIC payments and pension contributions

² This would apply if the owner personally owned the freehold on pharmacy property and the pharmacy business paid the owner rent

³ This would apply if the owner's partner or relative owns the freehold on the property used by the pharmacy and the pharmacy business pays rent

Close

Thank you once again for your participation in this Investigation.