

**Integrated Community Pharmacy Services Agreement
National Annual Agreement Review 2024
Meeting 5 Minutes**

Date	Monday 19 August 2024	
Time	4-6 pm	
Location	MS Teams	
Independent Chair	Shenagh Gleisner	
Health New Zealand - Te Whatu Ora	<ul style="list-style-type: none"> • Martin Hefford, Director Living Well, National Commissioning • Astuti Balram, Group Manager Primary Care, Living Well, National Commissioning • Nicola Ehau, Regional Wayfinder, Commissioning, Te Manawataki • Danny Wu, Regional Wayfinder, Commissioning, Northern Region 	
Ministry of Health	<ul style="list-style-type: none"> • Helen Connole, Clinical Chief Advisor Rural, Manatū Hauora 	
Provider representatives	Alchemy Group Ravnit Lal	Bargain Chemist Group Peter Shenoda
	Canterbury CP Group Fiona Bradley, Alex de Roo	Chemist Warehouse Group Ravniel Singh, Saif Al-Sheibani
	Girn Group Jatinder (Jay) Girn	Green Cross Health Gemma Buchanan, Joel Sathuluri
	Independent Pharmacy Group Phil Berry	Kiwi Pharmacy Ming Goh, Mitchell Trezise
	Midland CP Group Cath Knapton	NDL Group Nikil Lal
	Oakley Brown Pharmacy Group Carolyn Oakley Brown, Linda Hermiston	Pharmacy Care Group Amrit Ram
	Pharmacy Guild of NZ Andrew Gaudin, Nicole Rickman, Glenn Mills, Sally McKechnie (Simpson Grierson)	Pharmacy Partners David Mitchell
	PillDrop Jack Lee, Suzanne Burge	Totem Group Kerry Oxenham
	Woolworths Pharmacy Group Jeremy Armes, Jason Wong	ZOOM Pharmacy David Taylor, Din Redzepagic
Independent representatives	Ibrahim Al-Mudallal	David Bullen
	John Handforth	Mickaela Healy
	Sam and Eliza Hood	Brett Hunter
	Ian McMichael	Jessica Moh
	Nancy Nasef	Natalia Nu'u
	Samit Patel	
Observers	<ul style="list-style-type: none"> • Māori Pharmacists Association: Mariana Hudson • Pacific Pharmacists Association: Diana Phone • Pharmaceutical Society of NZ: Helen Morgan-Banda, CEO • Pharmacy Council of New Zealand: Michael Pead, CEO 	

Te Whatu Ora In attendance	<ul style="list-style-type: none"> • Billy Allan, Principal Service Development Manager, Pharmacist Services • Andrew Bary, System Design Manager, Pharmacist Services • Lisa Britton, Senior Service Development Manager, Primary Care • Alex Rodgers, Principal Investment Analyst, Funding & Investment team, National Commissioning • Karney Herewini, Senior Advisor Service Development, Hauora Māori Services • Liana Clayton, Team Administrator, Primary Care Team
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Meeting papers

		Pack page numbers
1.	Minutes from last meeting - agreed and published Integrated Community Pharmacy Services Agreement National Annual Agreement Review 2024, meeting 4, 11 July 2024	Pages 4-12
2.	Actions from last meeting NAAR 2024 – meeting 4, 11 July, actions	Page 13
3.	Health New Zealand papers on national contracts uplift 2024/25: Paper extracts Extracts relevant to the pharmacy decision	Pages 14-19
4.	Immunisation administration fee uplift offer	Page 20
5.	Modelling Options for applying the price uplift and otherwise amending the ICPSA fee structure Pharmacy NAAR 2024 – options for applying the price uplift and otherwise amending the ICPSA fee structure (previously circulated with the meeting 4 agenda) NAAR 2024: Scenarios for applying the price uplift, second paper	Pages 21-28 Pages 29-34
6.	Action 20240711:1 EAG recommendations to NAAR Reformulate the summary page to match the EAG discussion as recorded in the minutes, send to EAG for approval by email, and once endorsed, send to NAAR for their agreement	Page 35

Agenda

Time	Item	Page
4:00 pm	1. Welcome, Introduction and apologies <ul style="list-style-type: none"> a. Welcome, karakia, introductions, new members b. Confirmation of the agenda 	
4:10 pm	2. Review of the actions from Meeting 4, 11 July 2024 (paper) <ul style="list-style-type: none"> • General summary 	Pages 13
4:20 pm	3. Health NZ price uplift offer and its application across service lines <ul style="list-style-type: none"> • Health New Zealand papers on national contracts uplift 2024/25: Paper extracts • Immunisation administration fee uplift offer • Application across service lines modelling + APAS redistribution 	Pages 14-19 Page 20 Pages 21-34
5:20 pm	4. EAG report <ul style="list-style-type: none"> • EAG recommendations to NAAR 	Page 35
5:35 pm	5. Pharmacy development workstream	
5:45 pm	6. Summary and next steps <ul style="list-style-type: none"> a. Discussion summary b. Agreed actions c. Joint communique: key messages agreed d. Next meeting Tuesday 10 September 2024, 9-11 am e. Karakia 	
6 pm	Meeting close	

1. Welcome, Introduction and apologies

Welcome: The Chair opened the meeting and welcomed everyone.

Karakia Timatanga: Shenagh Gleisner

Present:

1. Alex De Roo, Canterbury CP Group
2. Alex Rodgers, Health New Zealand | Te Whatu Ora
3. Andrew Gaudin, PGNZ
4. Andrew Bary, Health New Zealand | Te Whatu Ora
5. Astuti Balram, Health New Zealand | Te Whatu Ora
6. Billy Allan, Health New Zealand | Te Whatu Ora
7. Carolyn Oakley-Brown, Oakley Brown Pharmacy Group
8. Cath Knapton, Midland CP Group
9. David Bullen, Unichem Paeroa Pharmacy
10. David Mitchell, Pharmacy Partners
11. Diana Phone, Pacific Pharmacists Association
12. Gemma Buchanan, GCH
13. Helen Morgan-Banda, Pharmaceutical Society
14. Helen Connole, Manatū Hauora
15. Jack Lee, Pill Drop
16. Jason Wong, Woolworths Pharmacy Group
17. Jeremy Armes, Woolworths Pharmacy Group
18. Joel Sathuluri Green Cross Health
19. Kerry Oxenham, Totem Group
20. Linda Hermiston, Oakley Brown Pharmacy Group
21. Lisa Britton, Health New Zealand | Te Whatu Ora
22. Martin Hefford, Health New Zealand | Te Whatu Ora
23. Michael Pead, Pharmacy Council of NZ
24. Mickaela Healy, Unichem Paeroa Pharmacy
25. Nicole Rickman, PGNZ
26. Peter Shenoda, BCG
27. Ravnit Lal, Alchemy Group
28. Sally McKechnie, Simpson Grierson (for Pharmacy Guild)

Apologies:

1. David Taylor, Zoom Pharmacy
2. Din Redzepagic, ZOOM Pharmacy
3. Fiona Bradley, Canterbury CP Group
4. Glenn Mills, PGNZ
5. Ibrahim Al-Mudallal, Unichem Peninsula Pharmacy
6. Ian McMichael, Anglesea Pharmacy
7. John Handforth, Hardy Street Pharmacy
8. Karney Herewini, Health New Zealand | Te Whatu Ora
9. Liana Clayton, Health New Zealand | Te Whatu Ora
10. Mariana Hudson, Māori Pharmacists Association
11. Mitchell Trezise, Kiwi Pharmacy

Not present:

1. Amrit Ram
2. Brett Hunter
3. Danny Wu
4. Eliza Hood
5. Jatinder (Jay) Girm
6. Jessica Moh
7. Ming Goh
8. Nancy Nasef
9. Natalia Nu'u
10. Nicola Ehau
11. Nikil Lal

12. Phil Berry
13. Ravnish Singh
14. Saif Al-Sheibani
15. Sam Hood
16. Samit Patel
17. Suzanne Burge

The Chair confirmed the agenda and confirmed the purpose of the meeting is to reach a decision about the application of the uplift if possible. The previous minutes were confirmed as accepted. The Chair confirmed that the agenda would begin with the release of the excerpts to the paper presented to the Health NZ Board and the Pharmacy Guild response received by NAAR representatives earlier in the day. The Chair acknowledged the challenging context for the health sector, community pharmacies and for Health NZ who may be facing more job losses, particularly in the commissioning team.

2. Review of actions from Meeting 4, 11 July 2024

The Chair requested an update on the release of the Minor Health Conditions Service (MHCS) Evaluation.

Health NZ confirmed that the release of the MHCS Evaluation has been approved by the Commissioning senior leadership team (SLT) and is now with the Minister's office as part of the standard 'no surprises' approach where the Minister's office is informed of papers about to be released.

The Pharmacy Guild asked for a status update on the meso level organisations document. Health NZ confirmed that it is still progressing as planned within Health NZ and it will be available to the sector in late September 2024 as a discussion document.

The Pharmacy Guild wanted to note as a matter arising from the last meeting that the uplift offer had gone out to all providers and provider representatives at the same time, however the Guild didn't believe that was standard practice. The Guild would like to continue to see the offers made known to provider representatives before they go to the sector in future.

3. Health NZ price uplift offer and its application across service lines

The Chair asked the Pharmacy Guild to present the key points from their paper circulated earlier in the day.

The Pharmacy Guild explained that their request to receive the advice to the Health NZ Board was in order to understand the rationale for the proposed community pharmacy price uplift for cost pressures. From the OIA excerpts provided to them on 6 August, the Guild's legal advice is that there has not been consideration of reasonable cost pressure adjustments as required under the contract and therefore there is a breach of contract. The Guild expressed concern that a breach in contract doesn't help build trust and confidence in the process of working towards a new agreement.

The Guild is mindful that the system is under a lot of pressure and there are fiscal constraints. The paper distributed today to NAAR is an effort to put a balanced and pragmatic counter proposal for feedback from Health NZ. In the NAAR process there is an expectation of an annual discussion between the funder representatives and the provider representatives, and the Guild wished to ensure the views of the provider representatives are expressed and heard.

The Guild sees community pharmacy as part of the solution to Health NZ's challenges. They urged Health NZ to look at all six proposed measures in the response. Whilst there is a recommendation for an enhanced price uplift for community pharmacy from 2.51% to 4.0%, the Guild thinks the increase cost to Health NZ would be more than offset by the MHCS savings that would come from avoided ED and general practice costs. The other measures are largely about pricing parity and sustainability.

Key points in the paper written by the Guild

The Pharmacy Guild believes its proposed solution is pragmatic and balanced, and noted the following in the paper:

- There is a departure from past practice of community pharmacy getting the same cost pressure uplift as general practice. It is not clear why there is a 5.88% for general practice and 2.51% for pharmacies. This lesser amount devalues community pharmacy and erodes pharmacy's position in the long run.
- There should be immunisation service funding parity with general practice.
- A nationwide MHCS could be a good solution to the service failure concerns that Health NZ has in its mind in terms of unmet service need, and community pharmacy could help to take some pressure of ED and general practice and address unmet demand as well as save money.
- Where there is a funding shortfall, community pharmacies should be permitted to charge patients surcharges, which would be in line with what general practice is able to do.
- Mandatory prescription co-payments speaks to sustainability of a diverse network, as well as more equitable access to services for all New Zealanders.
- Reaffirmed a long-standing position of the Guild in support of the Sapere 2020¹ report finding that we need to urgently work to get a sustainable community pharmacy funding model because the service model for community pharmacy is not broken.

Health NZ indicated that it needs more time to consider and discuss internally a number of items on the list from the Guild, noting that they may not be considered positively by the Commissioner or the Board, but it is best to take time to consider them rather than giving an arbitrary answer.

Health NZ was able to affirm the position on immunisation concurring with view that it should pay the same for immunisation regardless of the setting, unless there are ancillary services attached to the immunisation event. They also noted that the EAG has the MHCS on its work programme.

Health NZ added that the standard uplift decided by the Board was 2.51%, and though there were a few exceptions, 2.51% was the standard funded sector uplift. The Board decided that is what they can afford based on making provision for the cost of volume increases, certain initiatives that were required, and it had to make those decisions.

Other responses from Health NZ are expanded further below in response to specific questions from provider representatives.

In relation to questions about cost pressures in the community pharmacy sector

The agenda pack included a paper with the Board decision paper extracts (page 14). This paper presents some new information stating 5.62% as the cost pressures for community pharmacy. This was not part of the OIA excerpts nor was it mentioned in the discussion at last time NAAR meeting, 11 July 2024.

The Pharmacy Guild wished to know when that calculation was done, and when it was provided to the Board.

Green Cross Health noted that in their notes from the last NAAR meeting that Health NZ said cost pressures were not taken into account for specific sectors. Green Cross Health also pointed out that the cost pressures percentages provided today are less than 1% difference between all four sectors, yet community pharmacy has been offered significantly less than the 1% difference to address their cost pressures.

Health NZ responded to these specific queries in some depth.

- The reason additional information was included in the agenda pack alongside the standard summary released on the OIA request, was because Health NZ wanted NAAR to know that the Board had information from Health NZ analysts on the likely cost pressures being faced by each of Health NZ's sector groups, when it made its decision on uplifts. Some examples of estimated reasonable cost increases were provided: emergency services 5.39%; general practice 5.83%; community pharmacy 5.62%; radiology providers 4.98%.

¹ Sapere. [Independent review of community pharmacy services \(Stage one\)](#). December 2020.

- Clarifying a note from the minutes of the last meeting, the Board were given the specific cost pressure information for each of the sectors (as above), but those specific cost pressures did not result in specific price uplift offers.
- General practice has a cost pressure of 5.83% and Health NZ offered general practice 4%, but only on some lines. General practice had \$200 million worth of PHO services that received zero uplift, so although the headline figure is 4%, the weighted average is closer to 3%.
- The Board had information on likely volume increases that needed to be addressed, including the likely increase in the numbers of prescriptions that it would need to pay for. The Board also had information on a number of other initiatives that required funding. The Board was given information that Health NZ did not have enough money to fund those reasonable cost increases across the health sector.

The timing of the release of the paper

The Office of the Chief Executive who are charged with considering these requests, made the decision not to release the paper. Health NZ is still in negotiation with a number of areas, and therefore released the summary.

Health NZ is aware of the time pressure on NAAR noting that previously the variations to community pharmacy agreements started from 1 October, so there was more time between receiving the budget and when agreements need to be activated. This variation is planned to start from 1 July 2024 and the current offer is to backdate to 1 July 2024. Health NZ would like to give the price uplift to pharmacies but cannot hold this backdating offer indefinitely nor spend too much time before activating the offer through a variation.

The Pharmacy Guild is disappointed with this threat of offer withdrawal, given that it sought the expeditious release of information since 8 July and then had to wait 21 working days to receive the information. The clock has been ticking but not on the account of the Guild and largely at the hands of Health NZ. The Guild considered and noted that there is a need to duly respect the ICPSA NAAR process.

The Pharmacy Guild thinks it has worked hard to put issues on the table and would like to see a fully considered response. It doesn't want to see the issue protracted but does not feel NAAR can move on to the next discussion until a full response to their counter proposal is provided.

The views from all NAAR provider representatives

The Chair asked for the views of all other provider representatives present on all the issues raised.

Canterbury CPG is concerned about the offer including volume in the equation as it is asking pharmacy to do more work for less money. Just because pharmacy is getting more work doesn't necessarily mean that they will be able to do it due to constant staffing issues. It isn't reasonable to lump in the added extra income that might come from volume increase, as part of the income pharmacy may receive.

Canterbury CPG thinks 4% is not unreasonable compared to what others are getting. It is happy to discuss extra points in the Guild's paper. There needs to be better mechanisms for pharmacy to address losses that may occur.

The Totem Group views the Guild's paper as a constructive response to an undesirable offer. It is trying to open the door to a conversation to ask how pharmacy can help diffuse the pressure that's being experienced by the health sector. The minor health conditions evaluation was positive and can improve the patient journey by having pharmacy help with those minor health conditions.

Oakley Brown Pharmacy Group agrees that the minor health conditions service was outstanding and would like it to come back. Believes the surcharges worked well in certain areas. If the government can't afford it, a lot of patients can.

Woolworths Pharmacy Group agrees with the majority of the Guild's paper. It disagrees with the introduction of mandatory prescription co-payments and thinks there would be implications from the Commerce Commission. Adding to Canterbury CPG's point about staffing availability with regards to a 5% volume growth, they said that 5% growth in volume is going to lead to 5% more work needing 5% more labour

hours, and as labour hours are the biggest cost in community pharmacy, the 5% will get eaten up very quickly.

It is essential that any new contract has an element of cost pressure recognition built in, whether that is an increase on an annual basis on consumer price index (CPI) or a combination of CPI and labour cost index (LCI), producer's price index (PPI) or capital goods price index (CGPI).

Midland CP Group agrees with the Guild paper. If the government cannot afford the funding, then we really do need to consider ability for pharmacies to charge surcharges. Also agrees with Woolworths with the CPI adjustment being included annually, and it needs to be the true CPI that is set nationally, otherwise this debate will continue to happen every year.

Health NZ addressed two issues related to volume raised by NAAR. One issue is the impact on Health NZ's costs. A 5% increase in community pharmacy volumes is approximately a \$35 million cost increase to Health NZ. Regardless of the second issue, which is the marginal cost of doing extra volumes versus your average cost, from a Health NZ perspective we need to take into account in our forecasts how much we are going to need to spend on all the different volume increases, not just community pharmacy. It is not relevant that at an individual business level an increased volume helps with its profit or not.

Green Cross Health said the MHCS is on the EAG work programme, and the EAG makes recommendations to NAAR, so can there be a commitment to funding for minor health conditions to offset the very low offer that's been made?

Secondly there was a commitment to extra funding for immunisations when the new government came in. Is there confirmation that the funding is filtering through to both community pharmacy and general practice and hasn't been directed through the PHOs and used by medical practices, and that there's parity with general practice?

Health NZ responded that in the PHO discussion there was a request for the uplift funding to be applied to childhood immunisations over other immunisations, because childhood immunisations is a health target and a priority for the government, and it's a priority to get children immunised to prevent outbreaks. This is where there was a shift of funding; anything that would have gone to influenza immunisations was put towards childhood immunisations.

The Chair noted that there was largely agreement from provider representatives on the points in the Guild's paper.

In relation to surcharges

There was a good deal of feedback about surcharges.

Woolworths Pharmacy Group pointed out that if pharmacies want to make additional charges to patients this is not new ground in the health sector with some general practice colleagues have been doing this for a considerable time. If surcharging is available to general practices, why shouldn't it be available to other areas of the health sector?

The Pharmacy Guild concurred saying that not being able to surcharge like aged care and general practice can, and not being able to have a funding model review, feels like a demotion and devaluing of community pharmacy. The Commissioner said he wants consistent resource allocation, and this is anything but consistent resource allocation. The Guild does not feel the community pharmacy sector is being dealt with consistently.

Oakley Brown Pharmacy Group is concerned that medicine is the most economic intervention that Health NZ can make so why is pharmacy at the bottom of the funding? It would be better to have a volume increase of 5 or 10% in medicines if that results in a reduction in ED admissions and serious harm down the line.

Health NZ addressed the surcharging options presented, noting that introducing new cost elements or cost surcharges in pharmacy would likely be a breach of our service coverage schedule and would likely need specific approval from the Minister, possibly Cabinet. Health NZ would need to look into this to see if anything would need to be changed in the service coverage schedule.

NAAR was not ready to look at the scenarios for the application of the uplift until the response was received from Health NZ on the Guild paper.

The Chair asked if representatives wanted to take a provisional look at the modelling scenarios today.

Health NZ was happy to discuss them today.

Woolworths Pharmacy Group noted their preferred scenario is Scenario 3 (in the second paper dated 15 July 2024), which is halving APAS. They are in favour of removing APAS entirely, but there was broad agreement to removing it in chunks of a third. Halving it this time would mean we can get rid of APAS entirely next time. However, Woolworths also accepted, that, if there was a change to the size of the uplift, Scenario 3 could become less contentious as a larger uplift would bring some of those pharmacies that suffer a potential negative impact under Scenario 3, into a positive impact.

Green Cross Health said it is not possible to talk about modelling today until NAAR knows where they sit.

The Pharmacy Guild does not want to begin a discussion on the application of the 2.51% price uplift because there is a contractual obligation to finish the discussion on considering reasonable cost pressure adjustments and to respect the respective responsibilities of the parties.

The Chair noted there was agreement for NAAR to not discuss the scenarios today.

The next steps

It was confirmed that a Health NZ response to the Guild's paper would be provided on Monday 26 August 2024. The next meeting of NAAR will be on 29 or 30 August 2024.

Health NZ gave some feedback on timeframes likely to be in this response. For immunisation this is on the table already and will be discussed. For MHCS the response is already in the work programme, but it wouldn't land from 1 July. The ability for community pharmacy to surcharge needs to be worked up so would take a while so also not ready for a 1 July 2024 change. The uplift is most challenging because there is a set budget from the Board. A response can be swift, but it won't change the outcome.

The Pharmacy Guild wants firm dates on when things can be delivered, and a concrete commitment to whether things such as the MHCS will be funded and when. If not immediately, then perhaps 1 October 2024 or November 2024.

Green Cross Health noted that further delay detrimented the pharmacy sector further so the sooner the response the better.

The Pharmacy Guild acknowledged the challenging position of Health NZ noting that the Board that presided over the decision is no longer in place as it lost the confidence of the Minister, so wants to go back over this. If consensus cannot be reached, there is provision within the terms of reference to put contested advice for decision making to the Health NZ executives. This is an option for NAAR.

Health NZ responding to the Guild confirming this provision of alternative decision making through contested advice, if it looks to be heading in that direction it would be better to do this sooner than later. If NAAR is unable to reach an agreement, then the two views should be written up and put to the Health NZ executives for decision.

The timeframes for the agreement on the variation and the offer

The Chair asked Health NZ for confirmation of timing ahead, acknowledging that it would depend on when decisions were made.

Health NZ responded that if there's a delay to agreeing how the uplift is allocated across service lines, it is looking like a 1 December 2024 implementation date which is very tight and would require working offline to agree the variation and offer. If there is further delay, it is looking like a 1 February 2025 implementation date. However, Health NZ agreed to lay out precisely the timeframe which will confirm the time required

between NAAR reaching agreement on the application of the uplift and the application of variation 6. This will be sent out on 26 August 2024.

Green Cross Health suggested Health NZ send out modelling prior to that discussion and ask for provider representative input to be requested prior to the discussion.

ACTION: 20240819:1	Health NZ to respond to the Guild's paper on Monday 26 August 2024.
ACTION: 20240819:2	Health NZ to provide a timeline for agreeing and activation of a new variation on Monday 26 August 2024.
ACTION: 20240819:3	Health NZ to arrange the next NAAR meeting for 29 or 30 August 2024.

4. EAG report

The Chair summarised that everything that goes through the EAG must come back to NAAR, and therefore NAAR needs to agree to EAG's recommendations.

Pharmacy Guild said the EAG recommendations paper was 100% accurate except that there should only be one Yes / No option in box 1. This is because the two options of Clozapine Services review and MHCS review should come through as a package not separately. This was agreed.

Canterbury CP Group wants the paper approved so EAG can get going. Once the Clozapine Services review is concluded the EAG can commence the MHCS review work.

Health NZ asked for NAAR's preference where alternative subject matter experts had been suggested by the EAG.

There was general consensus that EAG could approach both potential candidates with both being appropriate.

NAAR ratified the EAG recommendations to NAAR.

ACTION: 20240819:4	Health NZ to begin work on the EAG work plan.
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5. Pharmacy development workstream

Health NZ advised that it had previously been agreed to provide an update but because we wanted to make sure there was time for the uplift conversation, we will defer this update to a later date.

Pharmacy Guild commented that it considers the pharmacy development programme is part of the package covered in their letter.

ACTION: 20240819:5	Health NZ to update NAAR on the pharmacy development programme at the first possible opportunity.
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6. Summary and next steps

The Chair confirmed that the communique for this meeting will be out to NAAR participants for comments and approval very promptly tomorrow. The minutes will be sent for NAAR approval on Friday for finalisation next week. The Chair thanked everyone for their goodwill.

Health NZ thanked everyone for their contributions and the passion everyone brings to their work.

Meeting Close 5.20 pm

Karakia whakamutunga: Martin Hefford

Summary of the actions

Number	Action	Date due
20240819:1	Health NZ to respond to the Guild's paper on Monday 26 August 2024.	26 August 2024
20240819:2	Health NZ to provide a timeline for agreeing and activation of the new variation on Monday 26 August 2024.	26 August 2024
20240819:3	Health NZ to arrange the next NAAR meeting for 29 or 30 August 2024.	20 August 2024
20240819:4	Health NZ to begin work on the EAG work plan.	Commenced
20240819:5	Health NZ to update NAAR on the pharmacy development programme at the first possible opportunity.	TBC