

**Deep Dive:**

**PCN Limited Company – To become  
limited or not?**





# **ALTRINCHAM HEALTHCARE ALLIANCE PRIMARY CARE NETWORK LTD**

Company number **14066966**

# **FELTHAM AND BEDFONT PRIMARY CARE NETWORK LIMITED**

Company number **12579062**

# **NORTH RIDING PRIMARY CARE NETWORK LIMITED**

Company number **14784907**

# **A1 PRIMARY CARE NETWORK LIMITED**

Company number **15271556**

# **SYMPHONIE PRIMARY CARE NETWORK LTD**

Company number **13490140**



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## Stop Smoking - Primary Care Clinical Lead

Leeds City Council

Chapeltown PCN to support the pathway integration with NHS systems to increase referrals to the Leeds Stop Smoking Service and the improvement pathway as part of the work on the LSSSASG. £55000.

**Notice type** UK6: Contract award notice

**Contract value including VAT** £55,000

**Contract location** UKE4 - West Yorkshire

**Supplier** NHS Chapeltown Primary Care Network

**Publication date** 30 May 2025, 1:42pm

## NHS Bassetlaw CCG : Extended GP Hours in Bassetlaw

Bassetlaw Clinical Commissioning Group

...one for each of the 'Primary Care...to the primary care networks on a permanent basis. This...to groups of Bassetlaw GP practices, who form Primary...Networks known as 'Primary Care Homes' together...their primary care home links. The total value of the...

**Notice type** F15: Voluntary ex ante transparency notice

**Total value excluding VAT** £168,392

**Contract value excluding VAT** £50,613

**Contract location** UKE31 - Barnsley, Doncaster and Rotherham

**Suppliers**

Larwood and Bawtry PCN; Newgate Medical Group; Retford and Villages PCN

**Publication date** 1 April 2022, 8:30am

## Primary Medical Services Care provision from The Limes Surgery, Hoddesdon, Hertfordshire.

Hertfordshire and West Essex Integrated Care Board

...wider primary care and continuity of care to patients. A...Broxbourne Primary Care Network (H&B PCN), who are a...entity capable of holding a primary care contract and...Care Networks and the wider primary care and continuity...are not limited to primary care Essential (mandatory)...

**Notice type** F15: Voluntary ex ante transparency notice

**Total value excluding VAT** £897,118

**Contract value excluding VAT** £897,118

**Contract location** UKH35 - West Essex

**Supplier** Hoddesdon & Broxbourne Primary Care Network

**Publication date** 14 September 2023, 1:08pm

## Shakespeare Road Medical Practice (APMS Contract) - Direct Award

NHS Hampshire, Southampton and Isle of Wight Clinical Commissioning Group

...General Practice and secondary care providers in the North Hampshire area. As a national...the primary care services required for this population. The organisation is able to offer...in areas of affluence, with continuity of care highlighted as a key factor in patient assurance...

**Notice type** F15: Voluntary ex ante transparency notice

**Total value excluding VAT** £2,461,076

**Contract value excluding VAT** £2,461,076

**Contract location** UKJ37 - North Hampshire

**Supplier** The Practice Surgeries Ltd

**Publication date** 30 September 2021, 10:02am

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What is your 'why'?



	LTD	CIC	LLP
<b>Primary Purpose</b>	Commercial business to generate profit for shareholders	Social Enterprise to benefit a specific community or the public good	Commercial professional services to generate profit for members
<b>Profit/Surplus Distribution</b>	Profits distributed to shareholders as dividends, no caps.	Profit/assets are 'asset locked' for the community objectives and strict limits on payments to shareholders and directors.	Profits are shared among members based on private agreement, no caps.
<b>Taxation</b>	Pays corporation tax on its profits. Directors/shareholders pay income tax on salaries/dividends.	Liable for corporation tax, but no specific tax exemptions/reliefs beyond standard corporation tax reliefs.	Taxed as a partnership: individual members pay personal income tax (self-assessment) on their share of profits.
<b>Governance</b>	Formal structure with directors (management) and shareholders (ownership). Governed by the Companies Act 2006 and Articles of Association.	Same legal structure as an Ltd, but also subject to oversight by the CIC Regulator and must file an annual Community Interest Report.	Flexible internal management structure defined by a confidential members' (partnership) agreement; no directors or shareholders.
<b>Liability</b>	Shareholders' liability is limited to the amount unpaid on their shares.	Can attract specific social enterprise funding, grants, and loans, but limited share options due to asset lock.	Cannot issue shares; capital typically raised from members' contributions or loans.

## PCN Limited Company – Lawyer Responsibilities

- Company Articles of Association
- DES Sub-Contract for trading between practices and Ltd
- PCN Network Agreement and Schedules
- Supplementary Partnership Trust Agreement
- TUPE





## PCN Limited Company – Accountant Responsibilities

- Establish Company with Companies House
- NHS Pensions Access (Lawyer/PCN)
- HMRC Registration for PAYE and Corporation Tax
- VAT Cost Sharing
- Accounting Systems
- Determine best employment model for CD





## PCN Limited Company – PCN Responsibilities

- Project Manager
- Practice Partnership Agreements to be updated
- Director, Shareholders and PCN Rep Names
- Company Name and Registered Office
- Insurances
- Register with ICO
- CQC
- Employment Contracts and Staff Handbook
- Transfer contracts



# Do we need CQC Registration?



# Does my PCN Need CQC Registration?

## 4 Questions to Ask

**01**

Are we a legal entity?

**02**

Are we delivering a CQC regulated activity?

**03**

Are we employing or sub-contracting clinical staff?

**04**

Who holds the clinical governance?



# CQC Registration

## Legal Entity

- Limited Company, CIC etc

## Regulated Activity

- Treatment of disease, disorder or injury
- Diagnostics and screening procedures
- Family Services
- Transport services, triage and medical advice provided remotely.

## Employment

- Legal employer or contract holder for clinicians delivering regulated activities

## Clinical Governance

- Own governance i.e. policies, procedures and clinical accountability





## PCN Limited Company – Some other things!

- Buy In
- Principles
- Professional Support
- Cost
- Timescales
- Annual Filings



A top-down view of a person with blonde hair and a tattoo on their left arm, sitting at a wooden desk. They are using a silver laptop. To the right of the laptop are a pair of glasses and a white coffee cup. In front of them is an open notebook with a pen in their right hand. The entire image is overlaid with a semi-transparent purple filter.

# Catherine Farman

PCN Manager

Harpenden Health Limited



# PCN Limited Company Incorporation Checklist

## The Why?



- Know your 'why' as to becoming a PCN Limited Company
- You understand the function of the PCN Limited Company

## Corporate Structure



- The different corporate structures have been considered
- The right corporate structure for your PCN has been decided on by all Board Members.

## Legal Documentation



- Articles of Association and Network Agreement are aligned
- There is a Shareholder's Agreement

## Financial Considerations



- Limited Company is registered at Companies House
- VAT Cost Sharing Group has been set up

## Employment Issues



- Staff have been TUPE'd to the limited company
- Pension access has been set up
- Payroll has been set up

## Other Considerations



- CQC Registration
- ICO Registration
- Indemnity and Insurance



A top-down view of a person with blonde hair and a tattoo on their left arm, sitting at a wooden desk. They are writing in a lined notebook with a pen. To their left is a silver laptop. To their right is a white mug of coffee and a pair of glasses. The scene is dimly lit, and the text 'Any Questions?' is overlaid in the center.

# Any Questions?







DKJ  
PATHFINDER




DKJ  
HEALTH HUB



CQC in General  
Practice Chat



DKJ



Masterclass



DKJ



Deep Dive



DKJ  
HEALTH HUB



Primary Care  
Network Chat



DKJ



# GET IN TOUCH

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