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

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

<u>Primary Medical Services Care provision from The Limes</u> <u>Surgery, Hoddesdon, Hertfordshire.</u>

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

<u>Shakespeare Road Medical Practice (APMS Contract)</u> - <u>Direct Award</u>

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



	LTD	CIC	LLP
Primary Purpose	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
Profit/Surplus Distribution	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.
Taxation	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.
Governance	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.
Liability	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





Does my PCN Need CQC Registration?

4 Questions to Ask

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

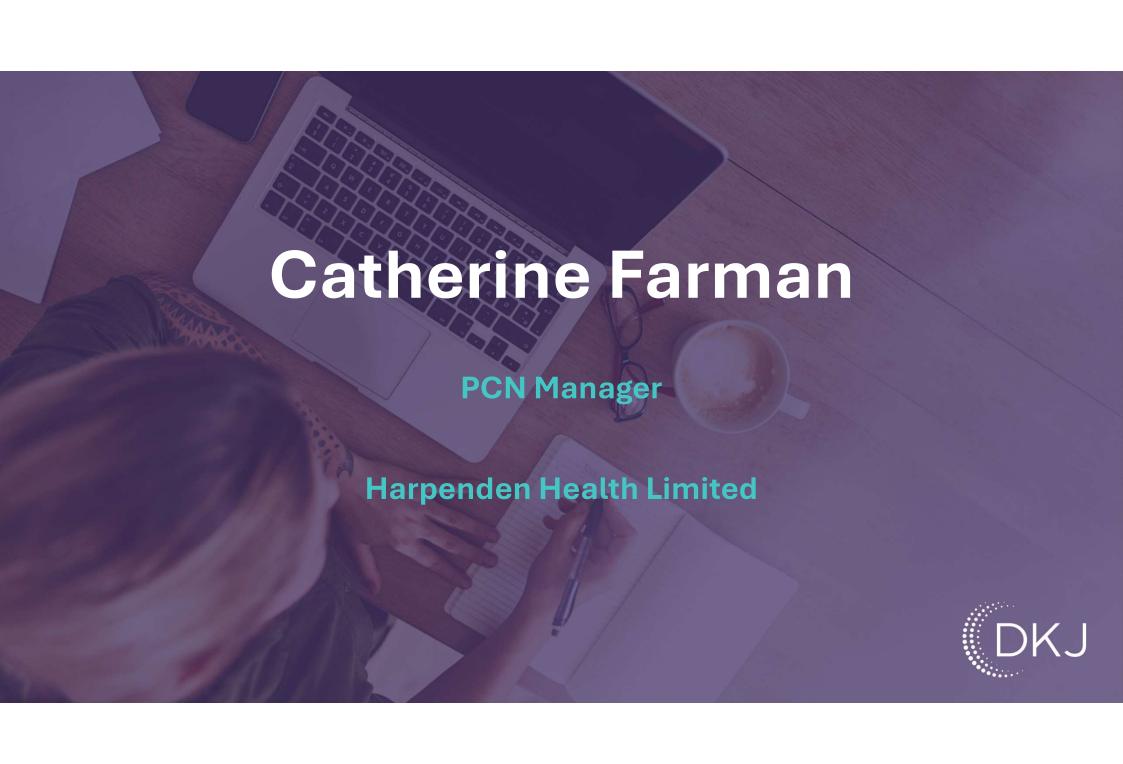
• Own governance i.e. policies, procedures and clinical accountability



PCN Limited Company – Some other things!

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





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



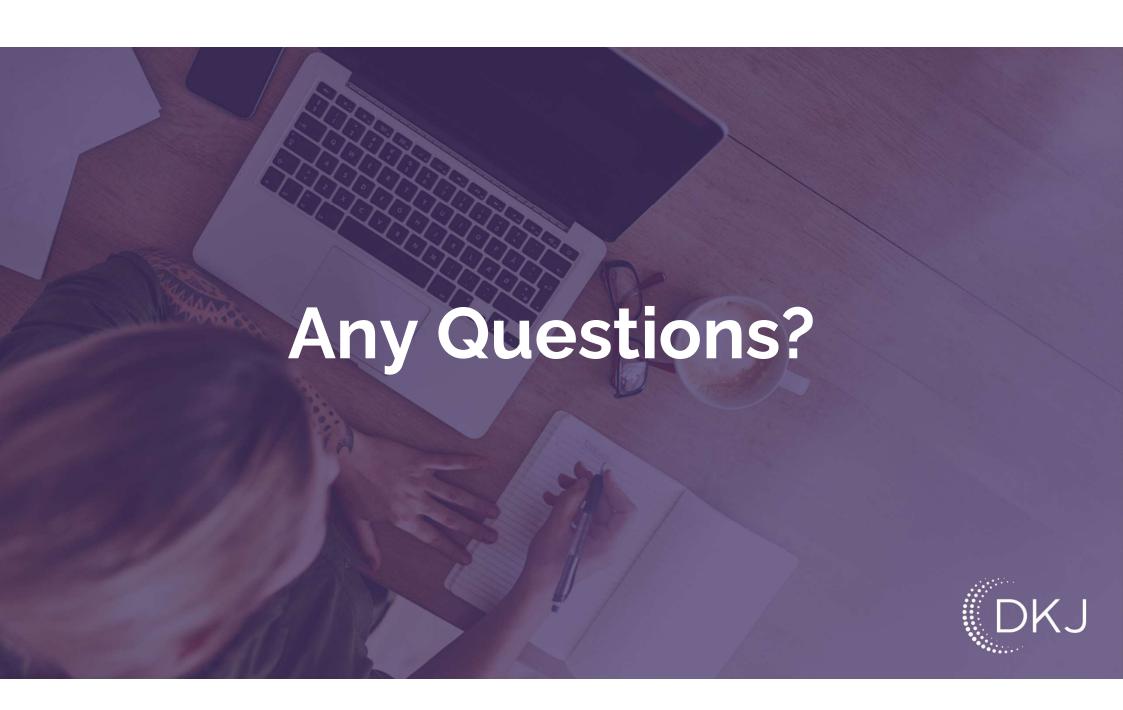
- Staff have been TUPE'd to the limited company
- Pension access has been set up
- Payroll has been set up

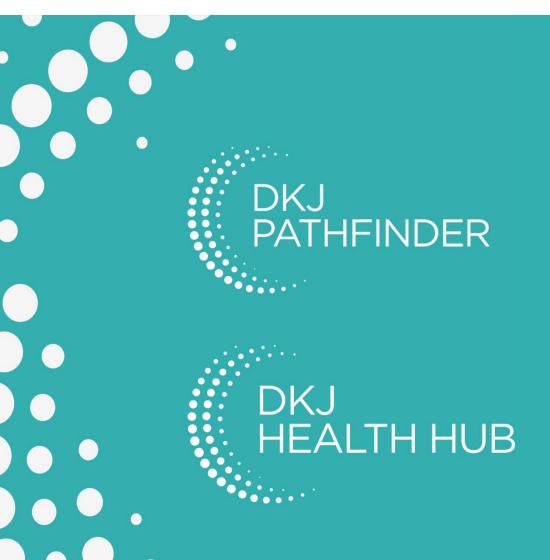
Other Considerations

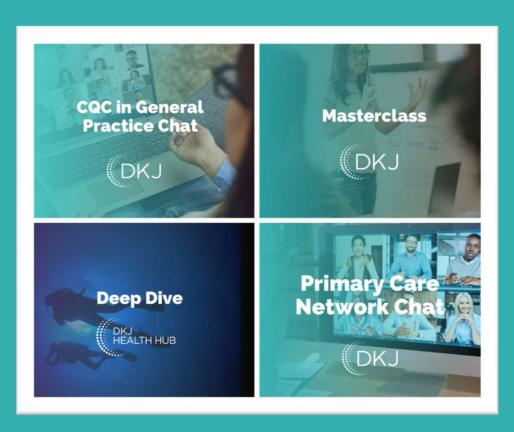


- CQC Registration
- ICO Registration
- · Indemnity and Insurance









GET IN TOUCH

T: 07968 100276

E: info@dkjsupportservices.co.uk

W: www.dkjsupportservices.co.uk

