

# Annual Return (AR30) form

## Section 1 – About this form

An Annual Return must be completed by all societies registered under the Co-operative and Community Benefit Societies Act 2014 ('the Act') (including any societies previously registered under the Industrial and Provident Societies Act 1965) or the Co-operative and Community Benefit Societies Act (Northern Ireland) 1969 ('the Act') (including any societies previously registered under the Industrial and Provident Societies Act 1969). The Annual Return must include:

- this form;
- a set of the society's accounts; and
- where required, an audit report or report on the accounts.

A society must submit the Annual Return within 7 months of the end of the society's financial year. Failure to submit on time is a prosecutable offence.

Please note that this form, including any details provided on the form, will be made available to the public through the Mutuels Public Register <https://mutuals.fca.org.uk>.

For guidance on our registration function for societies under the Co-operative and Community Benefit Societies Act 2014, which includes guidance on the requirement to submit an Annual Return, please see here: <https://www.fca.org.uk/publication/finalised-guidance/fg15-12.pdf>

## Section 2 – About this application

<b>Society name</b>	PRIMARY CARE WIRRAL LIMITED
<b>Register number</b>	7435
<b>Registered address</b>	Cloughton Medical Centre, 161 Park Road North, Birkenhead, Wirral
<b>Postcode</b>	CH41 0DD

**2.1 What date did the financial year covered by these accounts end?**

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**Section 3 – People**

**3.1 Please provide the names of the people who were directors of the society during the financial year this return covers.** Some societies use the term 'committee member' or 'trustee' instead of 'director'. For ease of reference, we use 'director' throughout this form.

Name of director	Month and year of birth	
Dr Edward Roche		1975
Dr Mark Fraser		1967
Ms Karen Livesey		1981
Dr Jane Brocki		1964
Dr Margaret Porteous		1960
Dr Thomas Wyatt		1978

Continue on to a separate sheet if necessary.

**3.2 All directors must be 16 or older. Please confirm this is this case:**

All directors are aged 16 or over ☒

**3.3 Societies are within the scope of the Company Directors Disqualification Act 1986 (CDDA). Please confirm that no director is disqualified under that Act:**

No director is disqualified ☒

**3.4 Please state any close links which any of the directors has with any society, company or authority.** 'Close links' includes any directorships or senior positions held by directors of the society in other organisations.

**Dr E Roche – Director of Wirraldocs Ltd**  
**Dr M Fraser – Director of Wirraldocs Ltd**

**3.5 Please provide the name of the person who was secretary at the end of the financial year this return covers.** Societies must have a secretary.

Name of secretary	Month and year of birth	
Ms K Livesey	AUGUST	1981

## Section 4 – Financial information

### 4.1 Please confirm that:

- accounts are being submitted with this form ☒
- the accounts comply with relevant statutory and accounting requirements ☒
- the accounts are signed by two members and the secretary (3 signatures in total) ☒

**4.2 Based on the accounts, please provide the information requested below for the financial year covered by this return.**

Number of members	28
Turnover	£1,589,451
Assets	£654,270
Number of employees (if any)	2
Share capital	£52,000
Highest rate of interest paid on shares (if any)	N/A

**4.3 What Standard Industrial Classification code best describes the society's main business?** Where more than one code applies, please select the code that you feel best describes the society's main business activity. You will find a full list of codes here: <http://resources.companieshouse.gov.uk/sic/>

86900

## Section 5 – Audit

Societies are required to appoint an auditor to audited unless they are small or have disapplied this requirement. For further guidance see chapter 7 of our guidance: <https://www.fca.org.uk/publication/finalised-guidance/fg15-12.pdf>

### 5.1 Please select the audit option the society has complied with:

- |                                  |                                     |
|----------------------------------|-------------------------------------|
| Full professional audit          | <input checked="" type="checkbox"/> |
| Auditor's report on the accounts | <input type="checkbox"/>            |
| Lay audit                        | <input type="checkbox"/>            |
| No audit                         | <input type="checkbox"/>            |

### 5.2 Please confirm the audit option used by the society is compliant with the society's own rules and the Act

We have complied with the audit requirements ☒

### 5.3 Please confirm any audit report (where required) is being submitted with this Annual Return

- Yes ☒
- Not applicable ☐

The information below impacts the level of audit required of the society's accounts. Please provide answers to the following questions.



**5.4 Is this society accepted by HM Revenue and Customs (HMRC) as a charity for tax purposes?**

Yes ☒

No ☐

**5.5 If the society is registered with the Office of the Scottish Charity Regulator (OSCR) please provide your OSCR registration number.**

Not applicable ☒

OSCR number:	
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**5.6 Is the society a housing association?**

No ☒ Go to **section 6**

Yes ☐ Go to question **5.7**

**5.7 Please confirm which housing regulator you are registered with, and provide the registration number they have given you:**

		Registration number
Homes and Communities Agency	<input type="checkbox"/>	
Scottish Housing Regulator	<input type="checkbox"/>	
The Welsh Ministers	<input type="checkbox"/>	
Department for Communities (Northern Ireland)	<input type="checkbox"/>	

## Section 6 – Subsidiaries

### 6.1 Is the society a subsidiary of another society?

Yes ☐

No ☒

### 6.2 Does the society have one or more subsidiaries? (As defined in sections 100 and 101 of the Act)

Yes ☒ Continue to question 6.3

No ☐ Continue to Section 7

### 6.3 If the society has subsidiaries, please provide the names of them below (or attach an additional sheet)

Registration Number	Name
9829637	Wirraldocs Ltd

### 6.4 Please provide below (or on a separate sheet) the names of subsidiaries not dealt with in group accounts (if any) and reasons for exclusions: (the society must have written authority from us to exclude a subsidiary from group accounts)

Registration Number	Name	Reason for exclusion

## Section 7– Condition for registration

All societies are registered meeting one of two conditions for registration. These are that the society is either:

- a bona fide co-operative society ('co-operative society'); **or**
- are conducting business for the benefit of the community ('community benefit society').

A society must answer the questions set out in either Section 7A or Section 7B of this form, depending on which condition of registration it meets.

If you are not sure which condition for registration applies to the society please see chapters 4 and 5 of our guidance:

<https://www.fca.org.uk/publication/finalised-guidance/fg15-12.pdf>

## Section 7A - Co-operative societies

Co-operative societies must answer the following questions in relation to the financial year covered by this return.

**7A.1 What is the business of the society?** For example, did you provide housing, manufacture goods, develop IT systems etc.

N/A

**7A.2 Please describe the members' common economic, social and cultural needs and aspirations.** In answering this question, please make sure it is clear what needs and aspirations members had in common.

N/A

**7A.3 How did the society's business meet those needs and aspirations?**

You have described the society's business answer to question 7A.1, and in question 7A.2 you have described the common needs and aspirations of members. Please now describe how during the year that business met those common needs and aspirations.

N/A

**7A.4 How did members democratically control the society?** For example, did the members elect a board at an annual general meeting; did all members collectively run the society.

N/A



**7A.5 What did the society do with any surplus or profit?** For instance, did you pay a dividend to members (and if so, on what basis); did money get reinvested in the business; put into reserves; used for some other purpose?

**N/A**

## Section 7B - Community benefit societies

Community benefit societies must answer the following questions in relation to the financial year covered by this return.

**7B.1 What is the business of the society?** For example, did you provide social housing, run an amateur sports club etc.

**The business of the Society is to carry on business for the benefit of the community by advancing health and saving lives in particular by:**

- **Providing, procuring or organising the provision of health and care services;**
- **Working with statutory bodies and partner agencies to improve health outcomes; and**
- **Promoting best practice, education and learning in health and social care services,**

**Together with such other activities reasonably incidental to the above, as directors shall determine.**

**7B.2 Please describe the benefits to the community the society delivered?** Here we are looking to see *what* the benefits to the community were. Community can be said to be the community at large. For example, did you relieve poverty or homelessness through the provision of social housing.

**This year our organisation has gone from strength to strength, and we have focused on a variety of things to help our member practices and the Wirral health and care system as a whole.**

**In particular in the areas of:**

**Clinical services and service development**

**Workforce development and practise resilience**

**PCN support and development**

**Local Strategic representation**

**7B.3 Please describe how the society's business delivered these benefits?** The business of the society must be conducted for the benefit of the community. Please describe *how* the society's business (as described in answer to question 7B.1) provided benefit to the community.

**By providing the provision of health care services, working with statutory bodies and partners agencies to improve health outcomes and by promoting best practice, education and learning in health and social care services.**

**7B.4 Did the society work with a specific community, and if so, please describe it here?** For instance, were the society's activities confined to a specific location; or to a specific group of people? Please note that in serving the needs of any defined community, the society should not inhibit the benefit to the community at large.

**The residents of the Wirral GP Practices.**

**7B.5 What did the society do with any surplus or profit?** For instance, did you donate the money; did money get reinvested in the business; put into reserves; used for some other purpose?

**The overall surplus will be utilised on future service provision**


**7B.6 Please state any significant commercial arrangements that the society has, or had, with any other organisation that could create, or be perceived as creating, a conflict of interest.** Please tell us how you ensured that any such conflict of interest did not prevent the society from acting for the benefit of the community.

**N/A**



## Section 8– Declaration

The secretary of the society must complete this section.

<b>Name</b>	<b>KAREN LIVESEY</b>
My signature below confirms that the information in this form is accurate to the best of my knowledge	
<b>Signature</b>	
<b>Position</b>	<b>Secretary</b>
<b>Date</b>	12.11.19

## Section 9 – Submitting this form

Please submit a signed, scanned version of this form along with your accounts and any auditor's report by email to: [mutualsannrtns@fca.org.uk](mailto:mutualsannrtns@fca.org.uk).

Or you can post the form to:

Mutual Societies  
Financial Conduct Authority  
12 Endeavour Square  
London  
E20 1JN

This form is available on the Mutuals Society Portal:

<https://societyportal.fca.org.uk>

**PRIMARY CARE WIRRAL LIMITED**

**ANNUAL REPORT AND ACCOUNTS**

**for the year ended**

**31st March 2019**

**REGISTERED NUMBER: 7435**

# PRIMARY CARE WIRRAL LIMITED

Annual Report and Accounts  
For the year ended 31st March 2019

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# PRIMARY CARE WIRRAL LIMITED

## Company Information 31st March 2019

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<b>Company number:</b>	7435
<b>The Board:</b>	Dr E Roche Dr M Fraser Ms K Livesey Dr T Wyatt Dr M Porteous Dr J Brocki
<b>Secretary:</b>	Ms K Livesey
<b>Chairman:</b>	Dr E Roche
<b>Registered office:</b>	Cloughton Medical Centre 161 Park Road North Birkenhead CH410DD
<b>Bankers:</b>	Unity Trust Bank Plc Nine Brindleyplace Birmingham B1 2HB
<b>Statutory Auditor:</b>	Mitchell Charlesworth LLP Chartered Accountants 5 Temple Square Temple Street Liverpool L2 5RH



# **PRIMARY CARE WIRRAL LIMITED**

## **Board's Report**

**For the year ended 31st March 2019**

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The Board are pleased to present their report and the audited financial statements for the year ended 31 March 2019.

The Board confirm that the annual report of the Society complies with current statutory requirements, the Co-operative and Community Benefit Societies Act 2014 and the requirements of the Rules and provisions of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS 102)).

### **Governing document**

The Society is registered under the Co-operative and Community Benefit Societies Act 2014 and is recognised by HM Revenue & Customs as an exempt charity. Each individual member must hold a minimum of 1 share of £10 each.

### **Structure and management**

The Society is managed by the Board which comprises of not less than three and not more than ten persons. The Board members will have an initial term of office of three years. Following this, at each Annual General Meeting thereafter, one third of Board Members in office shall retire, those longest in office retiring first and the choice between any of equal length of service being made by drawing lots. The Board may at any time co-opt any member of the Society or the representative of an organisation which is a member to fill a casual vacancy on the Board. Any person co-opted may be removed by a simple majority vote of the Board. A casual vacancy shall exist if the number of Board members drops below the minimum prescribed or below the number elected at the preceding Annual General Meeting. Where the board has co-opted a member to fill a casual vacancy on the Board, the appointment must be ratified at the next Annual General Meeting.

The Board meets once every quarter as a minimum. The secretary shall at the request of two or more Board members summon a meeting of the Board at any reasonable time by giving the Board members reasonable notice of the date, time and venue for the meeting and the general nature of the business to be discussed.

### **Strategic Report**

#### **Objects and activities**

The objects of the Society are to carry on business for the benefit of the community by advancing health and saving lives in particular by:

- Providing, procuring or organising the provision of health and care services;
- Working with statutory bodies and partner agencies to improve health outcomes; and
- Promoting best practice, education and learning in health and social care services,

Together with such other activities reasonably incidental to the above, as directors shall determine.

#### **Achievements and performance**

Primary Care Wirral Limited (PCW) is a GP Federation representing 29 practices across Wirral (74% of all registered Wirral patients). Our objectives as set out in our Society Rules are based around improving the health and wellbeing of the people of Wirral and we continue to deliver these objectives through the sustainability and development of our member practices.

This year our organisation has gone from strength to strength, and we have focused on a variety of things to help our member practices and the Wirral health and care system as a whole.

# PRIMARY CARE WIRRAL LIMITED

## Board's Report

For the year ended 31st March 2019 (continued)

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### Clinical services and service development

We have continued to provide appointments and support for:

- Extended Hours Service
- Acute Visiting Service (supporting the tele triage and OOH services in addition)
- GP Streaming
- Clinical pharmacists in GP

### Workforce development and practice resilience

- We became a certified training provider and have delivered a comprehensive series of courses which we will continue to develop by offering a "train the trainer" course to member practice staff so that we can grow our own.
- We have supported practices to develop their service delivery through an improvement grant, addressing such issues as estates, equipment, workforce and service redesign.
- We are investing in technology to support our practices to work at scale through GPTeamnet.
- The PCW wholly owned subsidiary Wirral Docs continues to attract new GP associates who are helping to build a core of Wirral based clinicians who are able to support practice needs in extended hours, and in hours service delivery.
- We continue to push the GP fellowship for newly qualified GPs and are working with WUTH to build awareness of developing GPs with extended roles.

### PCN support and development

We are supporting our members with the development of Primary Care Networks, providing information, professional advice and summaries of key documents to help their understanding of the significant changes happening in general practice as a result of the NHS Long Term Plan and the new GP Primary Care Network contract.

### Local strategic representation

- We continue to represent our members at a strategic level through membership of the Healthy Wirral Partnership Board, Unplanned Care Board, Clinical Senate, Planned Care Board, Senior Change Team, A&E Delivery Board and Medicines Optimisation Board to name a few of the fora which we attend on our members behalf.
- We continue to consult and develop relations with local partners to the common goal of improved services. The main clinical areas of focus have been Urgent Care, Dermatology, drug and alcohol services, IAPTs, Single Point of Access, Paediatrics, and outpatient services. Our aim is to ensure we see services developed such that it enables better resourcing of GP, a tangible 'left shift' in service delivery and a keen focus on workforce development and sustainability.
- To ensure we can provide an authentic voice for our members our newly appointed Chief Officer has undertaken a round of practice visits to understand the thoughts, aspirations and concerns of members.

### **Financial review**

The year ended with an overall surplus of £150,854 which will be utilised on future service provision. £17,223 of this is restricted to be utilised against training.

Total income for the year amounted to £1,589,451 with expenditure of £1,438,597.

# PRIMARY CARE WIRRAL LIMITED

## Board's Report

For the year ended 31st March 2019 (continued)

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### Future Plans

We plan to build on our current success by developing our team to ensure we can continue to support our members with the significant challenges ahead and the exciting future in Primary Care Networks. Part of this will be to help member practices and potential wider PCN partners navigate the demands of the network contract DES, starting with the service developments around social prescribing and PCN clinical pharmacists. We will also aim to support PCNs manage the ask around extended hours and other services.

We will keep listening to our members and provide them with what they need to flourish in the new world of population health.

We will continue to use our community benefits status to look to secure alternative sources of funding for our member practices to secure funds for complementary activities.

We continue to expand our employed workforce by way of project management and admin support to facilitate the above plans.

### Statement of Board's responsibilities

The Board are responsible for preparing the Annual Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The Co-operative and Community Benefit Societies Act 2014 requires the Board to prepare accounts for each financial year which give a true and fair view of the state of affairs of the Society and of the incoming resources and application of resources, including the income and expenditure of the Society for that period.

In preparing these accounts, the Board are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the accounts;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the Society will continue its activities.

The Board are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the Society and to enable them to ensure that the accounts comply with the Co-operative and Community Benefit Societies Act 2014. The Board are also responsible for safeguarding the assets of the Society and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### Board's statement of disclosure of information to the auditors

Each of the persons who are a member of the Board at the date of approval of this report confirm, in so far as they are aware that:

- there is no relevant audit information of which the Society's auditor is unaware, and
- the Board have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the auditors are aware of that information.

## PRIMARY CARE WIRRAL LIMITED

### Board's Report

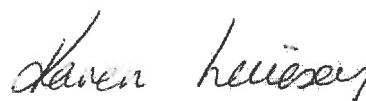
For the year ended 31st March 2019 (continued)

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#### Auditors

Mitchell Charlesworth LLP is willing to continue in office and a resolution for their reappointment will be proposed at the forthcoming Annual General Meeting.

On behalf of the board



K Livesey  
Secretary

18 October 2019



# Mitchell Charlesworth LLP

Chartered Accountants

5 Temple Square Temple Street Liverpool L2 5RH

## PRIMARY CARE WIRRAL LIMITED

Independent Auditor's Report to the Members of  
Primary Care Wirral Limited

For the year ended 31st March 2019

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### Opinion

We have audited the financial statements of Primary Care Wirral Limited for the year ended 31st March 2019 which comprise of the Statement of Financial Activities, the Balance Sheet, and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

In our opinion the financial statements:

- give a true and fair view of the state of the Society's affairs as at 31st March 2019;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice and the Co-operative and Community Benefit Societies Act 2014.

### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK (ISAs (UK))) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of this report. We are independent of the Society in accordance with ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Conclusions relating to going concern

We have nothing to report in respect of the following matters to which the ISAs (UK) require us to report to you where:

- the Board's use of going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Board has not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the Society's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

### Other information

The Board are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

# Mitchell Charlesworth LLP

Chartered Accountants

5 Temple Square Temple Street Liverpool L2 5RH

## PRIMARY CARE WIRRAL LIMITED

Independent Auditor's Report to the Members of  
Primary Care Wirral Limited

For the year ended 31st March 2019 (continued)

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

### Responsibilities of the Board

As explained more fully in the Board's Responsibilities Statement, the Board members are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Board determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board either intends to cease the Society's operations or have no realistic alternative but to do so.

### Auditor's responsibility for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

This report is made solely to the Society's members, as a body, in accordance the Co-operative and Community Benefit Societies Act 2014. Our audit work has been undertaken, so that we might state to the Society's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Society's members as a body, for our audit work, for this report, or for the opinions formed.



Paul Durrance  
Senior Statutory Auditor

For and on behalf of Mitchell Charlesworth LLP  
Statutory Auditor

# PRIMARY CARE WIRRAL LIMITED

## Statement of Financial Activities For the year ended 31st March 2019

### Summary Income and Expenditure Account

	Notes	Restricted £	Unrestricted £	Total 2019 £	Total 2018 £
<b>Income from:</b>					
Clinical delivery	2	-	1,361,940	1,361,940	504,671
Training	3	41,468	-	41,468	55,995
Other	3	-	186,043	186,043	62,114
Interest	4	-	-	-	8
<b>Total income</b>		<b>41,468</b>	<b>1,547,983</b>	<b>1,589,451</b>	<b>622,789</b>
<b>Expenditure on:</b>					
Providing services	5	24,245	1,318,329	1,342,574	461,697
Administration	5	-	96,023	96,023	49,907
<b>Total expenditure</b>		<b>24,245</b>	<b>1,414,352</b>	<b>1,438,597</b>	<b>511,604</b>
<b>Net income/(expenditure)</b>		<b>17,223</b>	<b>133,631</b>	<b>150,854</b>	<b>111,185</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		55,995	55,190	111,185	-
<b>Total funds carried forward</b>		<b>73,218</b>	<b>188,821</b>	<b>262,039</b>	<b>111,185</b>

All income and expenditure relates to continuing operations.

The Statement of Financial Activities includes all gains and losses recognised during the year.

The accounts on pages 8 to 15 were approved by the Board and authorised for issue on 18 October 2019 and signed on their behalf by:-



**E Roche**  
Chairman



**K Livesey**  
Secretary



**M Fraser**  
Board Member

Company Registration Number: 7435

The notes on pages 10 to 15 form part of these accounts.

# PRIMARY CARE WIRRAL LIMITED

## Balance Sheet 31st March 2019

	Notes	2019	2018
		£	£
<b>Current assets</b>			
Debtors	8	299,598	221,765
Cash at bank and in hand		354,672	31,797
		654,270	253,562
<b>Creditors</b>			
Amounts falling due within one year	9	(340,231)	(88,377)
<b>Net current assets</b>		<b>314,039</b>	<b>165,185</b>
<b>Net assets</b>		<b>314,039</b>	<b>165,185</b>
<b>Capital and Reserves</b>			
Share capital	10	52,000	54,000
<b>Unrestricted funds</b>			
General reserve	11	188,821	55,190
<b>Restricted funds</b>	12	73,218	55,995
<b>Total funds</b>		<b>314,039</b>	<b>165,185</b>

The accounts on pages 8 to 15 were approved by the Board and authorised for issue on 18 October 2019 and signed on their behalf by:-



**E Roche**  
Chairman



**K Livesey**  
Secretary



**M Fraser**  
Board member

Company Registration Number: 7435

The notes on pages 10 to 15 form part of these accounts.



# PRIMARY CARE WIRRAL LIMITED

## Notes to the Accounts

Year ended 31st March 2019

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### 1. Summary of accounting policies

#### (a) General information and basis of preparation

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. Since the Society has exempt charitable status the financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 (as updated through Updated Bulletin 1 published on 2 February 2016 and the Charities Act 2011). The financial statements are prepared in sterling which is the functional currency of the Society and rounded to the nearest £1.

The Society constitutes a public benefit entity as defined by FRS 102.

The financial statements are prepared on a going concern basis.

The significant accounting policies applied in the preparation of these financial statements are set out below.

#### (b) Funds

Unrestricted funds are available for use at the discretion of the Board in furtherance of the general objectives of the Society and which have not been designated for other purposes.

Funds are split between unrestricted and restricted.

Restricted funds are funds subject to specific conditions imposed by the donor or by specific terms of a trust deed or other legal measure.

Unrestricted funds are available for use at the discretion of the Board in furtherance of the general objectives of the Society and which have not been designated for other purposes.

#### (c) Status

Primary Care Wirral Limited is a registered Society under the Co-operative and Community Benefit Societies Act 2014 with exempt charitable status.

#### (d) Income recognition

Generally income is recognised once the Society has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Investment income is earned through holding assets for investment purposes such as bank deposits. It essentially includes interest which is recognised using the effective interest method.

#### (e) Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

# PRIMARY CARE WIRRAL LIMITED

## Notes to the Accounts Year ended 31st March 2019

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### 1. Summary of accounting policies (continued)

#### (f) Support costs allocation

Support costs are those that assist the work of the Society but do not directly represent the Societies' activities and include office costs, governance costs and administrative costs. They are incurred directly in support of expenditure on the objects of the Society and include project management carried out at the Society's registered office.

The analysis of these costs is included in note 5.

#### (g) Tax

The Society is an exempt charity for the purpose of corporation tax.

#### (h) Going concern

The financial statements have been prepared on a going concern basis as the Board believes that no material uncertainties exist. The Board have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the Society to be able to continue as a going concern.

#### (i) Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### ***Basic financial assets***

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### ***Impairment of financial assets***

Financial assets, other than those held at fair value through profit and loss, are assessed for indicators of impairment at each reporting end date.

Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected. If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in profit or loss.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been, had the impairment not previously been recognised. The impairment reversal is recognised in profit or loss.

# PRIMARY CARE WIRRAL LIMITED

## Notes to the Accounts

Year ended 31st March 2019

### 1. Accounting policies (continued)

#### (i) Financial instruments (continued)

##### *Derecognition of financial assets*

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the company transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

##### *Classification of financial liabilities*

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

##### *Basic financial liabilities*

Basic financial liabilities, including creditors, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

##### *Derecognition of financial liabilities*

Financial liabilities are derecognised when the company's contractual obligations expire or are discharged or cancelled.

2.	Income from contracts for services	Restricted 2019 £	Unrestricted 2019 £	Restricted 2018 £	Unrestricted 2018 £
	Clinical delivery	-	1,361,940	-	504,671
3.	Income – other	Restricted 2019 £	Unrestricted 2019 £	Restricted 2018 £	Unrestricted 2018 £
	Training				
	Care Navigation Training	41,468	-	55,995	-
	Other				
	Clinical research	-	1,500	-	3,000
	Consultancy income	-	-	-	56,489
	Engagement events	-	-	-	2,625
	Domiciliary care	-	15,000	-	-
	Health checks	-	116,543	-	-
	Placed based care	-	50,000	-	-
	Adult ADHD	-	3,000	-	-
		-	186,043	-	62,114
		41,468	186,043	55,995	62,114

## PRIMARY CARE WIRRAL LIMITED

### Notes to the Accounts Year ended 31st March 2019

4.	Income from investments	Restricted 2019 £	Unrestricted 2019 £	Restricted 2018 £	Unrestricted 2018 £
	Bank interest receivable	-	-	-	8
5.	Analysis of expenditure	Direct costs £	Support costs £	Total 2019 £	Total 2018 £
	Practice clinical delivery	683,406	-	683,406	205,500
	PCW clinical delivery	326,085	-	326,085	140,670
	Consultancy cost	81,208	-	81,208	104,218
	Other direct costs	99,373	-	99,373	-
	Health checks	116,543	-	116,543	-
	Salaries	-	48,000	48,000	-
	Social security	-	5,377	5,377	-
	Pension	-	2,899	2,899	-
	Rent	-	720	720	-
	Engagement events	-	-	-	3,170
	Legal	4,338	-	4,338	5,204
	Professional fees	3,808	-	3,808	2,565
	Training - restricted	24,245	-	24,245	100
	Other	3,568	-	3,568	270
	Staff recruitment costs	-	-	-	138
	Computer running costs	-	4,188	4,188	964
	Bank charges	-	278	278	130
	Insurances	-	2,221	2,221	622
	Auditor's remuneration	-	4,014	4,014	3,480
	Bookkeeping	-	6,909	6,909	1,736
	Events	-	408	408	3,834
	Management costs	-	-	-	14,670
	Software costs	-	20,921	20,921	6,925
	Travel	-	88	88	-
	Development/set-up costs	-	-	-	17,408
		1,342,574	96,023	1,438,597	511,604

## PRIMARY CARE WIRRAL LIMITED

### Notes to the Accounts

Year ended 31st March 2019

#### 6. Governance costs

	2019 £	2018 £
Audit fee	3,655	3,480

#### 7. Board

During the year no Board member received any remuneration, other than for services referred to in note 13.

#### 8. Debtors

	2019 £	2018 £
Trade debtors	83,077	149,696
Accrued income	216,521	70,069
Other debtors – unpaid share capital	-	2,000
	299,598	221,765

#### 9. Creditors: Amounts falling due within one year

	2019 £	2018 £
Trade creditors	230,863	33,700
Accruals	101,430	54,677
Other creditors	7,938	-
	340,231	88,377

#### 10. Share Capital

	2019 £	2018 £
Ordinary shares of £10 each	52,000	54,000

## PRIMARY CARE WIRRAL LIMITED

### Notes to the Accounts Year ended 31st March 2019

11. Unrestricted funds	As at 1st April 2018 £	Income £	Expenditure £	As at 31st March 2019 £
General fund	55,190	1,547,983	1,414,352	188,821
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
12. Restricted funds	As at 1st April 2018 £	Income £	Expenditure £	As at 31st March 2019 £
Training	55,995	41,468	24,245	73,218
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
13. Related parties				

Management functions and certain General Practice activities are being undertaken by individuals who work with the member practices. These transactions are undertaken on an arms length basis.