

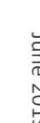
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June 2019









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RMT profile

- Established in 1954
- 6 Directors team of over 70
- specifically medical practices, in excess of 45 years Extensive experience of healthcare,
- Founder member of AISMA
- (Association of Independent Specialist Medical Accountants)
- press and financial seminars Significant contributor to medical
- dealing with in excess of 100 GP professionals practices and 1,000 healthcare Dedicated healthcare team of 20+
- Members of DFK International













Interaction PCN and Federation

- Federations can support multiple PCNs.
- A practice can be part of a federation and a PCN.
- and wider issues, as most are too big to be regarded as one Federations will still need to exist to support PCNs on larger
- A PCN aligns to a local patch, federations may not be geographically set up.
- GP practices can form a PCN with GMS or PMS contract and Federations with an APMS, GMS or PMS contract.









Structure

- 1 July 2019 Network contract DES goes live.
- Three main options –
- workforce and costs. Workforce employed under shared employment contracts, potentially no VAT issues and income Flat practice model – nominated payee practice and shared pensionable
- issues if practice supplying staff to other practices. Lead practice model – lead practice nominate payee and holder of employment contracts/workforce. Potential VAT









Structure – cont

- 3. 3rd party provider federation directly (APMS/GMS or PMS employing authority for pension purposes. issue as providing staff to the practices, is the entity an contract) or indirectly receiving PCN funds. Potential VAT
- Structure likely to change in the future as the DES and network develops, network agreement legally binding.
- Open a PCN bank account on trust for all practices
- transactions through the PCN bank account Fundholder needs to keep a transparent record of all
- Summary to be provided to all practices to correctly be reflected in the practices accounts for NHS pensions and Tax.









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- The delivery of healthcare services is exempt from VAT.
- receives funds "on Trust" payment of those fees isn't subject staff which are reimbursed, provided agreement fund holder Practice or Federation receive funds, other practices employ
- Supply of clinical staff if entity retains control of clinical staff, supplying clinical staff to a practice should be exempt.
- Supply of admin staff or back office functions is a standard rated supply, VAT due if over £85k
- Failure to account for VAT can give rise to penalties and











VAT-cont

- treated as supply of staff. Clinical director role is a management/admin role, could be
- as reports and forms purpose is to assist making a decision rather diagnosis rated income in a medical practice i.e. non-NHS income such Is income more then £85k VAT reg limit, what other standard
- HMRC detailed list can be found at

health/vcathlt2130 https://www.gov.uk/hmrc-internal-manuals/vat-









Employer obligations

- even if undertakes role as a self employed or through the practice? therefore subject to PAYE/NIC and employers NIC also due, Is the Clinical director an office holder for PAYE purposes and
- BMA guidance suggest joint employment contracts to avoid employment issues and complex VAT, however this means joint and severally liable for any
- Employing authority status for employees, who is employer?











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