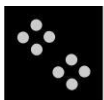


ADOPTED BY THE BOARD ON 22nd March 2018

PRIMARY CARE WIRRAL LIMITED
STANDING ORDERS AND FINANCIAL REGULATIONS



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1. INTRODUCTION

Primary Care Wirral Limited ('PCW') is a 'community benefit society' established under the Cooperatives & Community Benefit Societies Act 2014. We were registered on 28th October 2016, registration number 7435. A community benefit society is a type of legal entity used for non-profit enterprises. We are registered with the Mutuels Team at the Financial Conduct Authority (FCA).

Our Rules state that our guiding mission (our 'Objects') are to carry on business for the benefit of the community by advancing health and saving lives in particular by:

- (a) providing, procuring or organising the provision of health and care services;
- (b) working with statutory bodies and partner agencies to improve health outcomes; and
- (c) promoting best practice, education and learning in health and social care services

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

PCW's structure of governance is laid down in the Rules which are registered with the FCA. These can only be amended by a special resolution of the shareholder members of PCW. The Society is accountable through its Board of Trustees, which has ultimate responsibility for management of PCW's affairs.

Taxation

We are registered with HM Revenue & Customs as an 'exempt charity' (Reference No. EW62365) which means that we are not liable to tax on income and capital gains, as long as income or gains are applied for exclusively charitable purposes. We should be able to reclaim gift aid on donations that are made to us.

The Society receives no special exemption in respect of Value Added Tax, since its principal supply is health and social care services, which is an exempt supply. It is not required to charge VAT on these services and similarly it is unable to reclaim input tax on most of its purchases. We are entitled to a lower rate of VAT on our energy bills and certain printing costs. However, if PCW decided to supply other standard rated services in future, it may be beneficial to register for VAT. Registration becomes compulsory if the annual turnover of standard rated services exceeds **£82,000**. This will be kept under review with our accountants.

Grant Funding

PCW will from time to time apply for grant funding from external agencies and charitable bodies. The grant-giver may apply terms and restrictions as to the use of these funds and impose a requirement to report on outcomes achieved through the funding. Care must be taken not to contravene the terms of the funding, since this may trigger a requirement to repay the grant in full. In particular, there will be specific requirements about acknowledging the support of the donor in our external communications, adverts, job vacancies etc. Funds

which PCW receives for a specific purpose will often need to be ring-fenced within the accounts and shown as “restricted income”.

2. STATUS OF REGULATIONS

These Standing Orders and Financial Regulations form part of PCW’s overall system of accountability and control. They are supplemental to PCW’s Rules. They were approved by PCW’s Board on 6th September 2016 and they apply to PCW and all its activities and to all funds (whether public or otherwise) under the control of PCW.

In the event of an inconsistency or conflict between these Regulations and PCW’s Rules, the Rules take precedence.

Compliance with these Standing Orders and Financial Regulations is compulsory for all Board members, officers, managers, employees, volunteers and contractors of PCW. A member of staff or officer who fails to comply with the regulations may be subject to disciplinary action. It is the responsibility of the Board and Chief Executive to ensure that the regulations are observed by all members of staff under their supervision.

3. BOARD RESPONSIBILITY AND CONTROL

3.1 The Society’s Board

The Society’s board of management has a membership drawn from local medical practitioners and practice managers.

The Board is responsible for:

- Setting the strategy and approving the Business Plan
- Ensuring the solvency of PCW
- Safeguarding PCW’s assets
- Ensuring the effective and efficient use of resources.
- Ensuring that the funds provided by grant funders, the local authority and fund-raising initiatives are used in accordance with the terms and conditions specified in the grant documents or other specified requirements.
- Ensuring that risk management and financial control systems are in place and are working effectively.
- Ensuring that PCW complies with Recommended Accounting Practice (SORP 2015).
- Approving the annual estimates of Income and Expenditure and Cash Flow.
- Approving the annual accounts.
- Appointing PCW’s external auditors (or a reporting accountant, if an audit is not required).

The Board may be supported in its work by sub-committees and advisory groups which will operate under specific Terms of Reference.

3.2 Running the Board

3.2.1 Meetings

The Board shall meet at least [once in each quarter] and normally monthly in the final week of each month (excluding August).

3.2.2 Quorum

The quorum for Board meetings is three board members.

3.2.3 Notice of Meetings

The dates and general notice of Board meetings shall be issued at the start of the year following by the Secretary. Thereafter reminders will be issued via email not less than 7 days before the meeting.

Notice for General Meetings shall be 14 days. PCW's Annual General Meeting must be held within 6 months of the financial year end to approve the audited accounts.

3.2.4 Agenda for Board Meetings

The basic standing agenda for a Board Meeting shall be as follows. The Chair shall preside, unless she is absent, in which case the Vice Chair shall preside or any other officer nominated by the Chair.

- Welcome to Guests
- Quorum and Declarations of Interest
- Apologies for Absence
- Minutes of the last meeting and any matters arising
- Special items of business (e.g. bids, fundraising or contracts)
- Reports from Officers
 - Chair
 - Chief Executive
 - Treasurer
 - Secretary
 - Other officers
- Health & Safety, Risk Management issues
- Any Other Business

The minutes of the meeting shall be taken by the Secretary or in his or her absence by a nominated deputy.

3.2.5 Items for discussion

Any Board member may propose an item for discussion at a Board meeting by requesting the Secretary to add to the agenda at least 7 days before the meeting.

For General Meetings, proposed motions shall be submitted in writing to the Secretary not less than 14 days before the meeting, unless the Chair agrees otherwise.

3.2.6 Annual General Meeting

(i) The Secretary shall give at least 14 days' notice in writing by e-mail to each Member of the Annual General Meeting. Nominations, with the endorsement of nominees, for the election of Officers

shall be handed to the Secretary in writing not less than seven clear days prior to such meeting. The Standard Agenda for the AGM shall be as set out in Appendix A.

(ii) The Treasurer shall present the annual report and accounts to the AGM which shall then be subject to approval by the meeting. The Treasurer shall obtain a report from the auditor or reporting accountant on the annual accounts which shall be circulated at the same time.

3.3 Matters Reserved to the Board

PCW has identified certain key issues and decisions which we must tackle collectively as a Board and which cannot be delegated to any individuals– this is called a **schedule of reserved matters**. These matters must always be brought to the Board for discussion and no individual Board member or employee has the power to make these decisions alone:

- Approval of PCW's annual report and accounts
- Approval of interest paid on share capital.
- Approval of all communications with members and the public
- Appointment or removal of our auditors/ reporting accountants
- Developing, approving and reviewing PCW's strategy
- Approval of operating plan and budgets, review of progress against budgets
- Approval of expenditure and contracts in excess of delegated limits
- Approving the prosecution, defence or settlement of any court claims
- Approval and ongoing monitoring of risks – the Board will set appropriate risk management policies and seek regular assurance that the system is working effectively
- Appointment and removal of Board members and the Chief Executive
- Succession planning for key roles
- Ownership of health and safety and safeguarding policies
- Setting terms of reference for delegation of powers to executives and committees

3.4 Delegated Authority

The Board has ultimate responsibility for PCW's finances, however, in defined circumstances this responsibility is delegated to the officers as described below. These officers are directly accountable to the Board.

3.5 Elections to the Board

If elections are held to fill a vacancy on the Board the votes shall be cast by members based on one member, one vote.

4. MEMBERSHIP

4.1 Members are drawn from participating GP practices across the Wirral and surrounding areas. Individuals are designated to hold shares on behalf of the partners, which are usually either partnerships or sole traders under a declaration of trust. The voting member must take on board the wishes of those for whom he or she holds the shares. Members may be required to subscribe for shares in PCW at a minimum level specified by the Board from time to time. In addition, the Board

may set an annual subscription fee payable by members which reflects the running costs of PCW which may be based on the list size of the practice the member is from.

4.2 Shares taken by members must be paid for in full at the time of subscription. Members may be able to claim Social Investment Tax Relief on their subscription for shares via their personal tax return (which is currently worth 30% of the total investment). This is subject to confirmation by HMRC that all relevant conditions have been satisfied, including (a) that the shares are held for 3 years minimum and (b) that the individual shareholder does not hold a remunerated board or officer role in PCW at the time of investment.

4.3 It is a condition of membership that Members shall not be a member of, nor participate in, any organisation delivering health and social care services which may reasonably be considered to compete with the activities of PCW.

5. AUDIT REQUIREMENTS

We are required to submit audited accounts annually to the Financial Conduct Authority. This is a legal duty on all Board members to ensure this happens.

Our appointed reporting accountant / auditor is:

Mitchell Charlesworth Chartered Accountants and Business Advisors
Temple Square
Temple Lane
Liverpool
L2 5RH

The auditor/ reporting accountant is required to carry out such examination of the statements and underlying records and control systems as is necessary to reach an opinion on the statements and to report to the board on whether or not funds have been appropriately applied.

Our auditor has authority to:

- Access all assets, records, documents and correspondence relating to any financial or other transactions of PCW.
- Require and receive such explanations as are necessary concerning any matter under examination.
- Require any employee or officer of PCW to account for cash, stores or any other Society property under their control.
- Access records belonging to third parties as appropriate.

Whenever any matter arises which involves, or is thought to involve, irregularities or fraud concerning cash, stock or other property of PCW, or any other suspected irregularity in the exercise of the activities of PCW, the person discovering the matter shall notify the Chair or Secretary, who will take such steps as considered necessary by way of investigation and involvement of the auditor.

5.2 Other Regulators

The Society may, from time to time, be subject to audit or investigation by external authorities such as the FCA, the Charity Commission, CQC, HM Revenue & Customs. These bodies have rights of access similar to those of the auditor.

6. RESPONSIBILITIES

5.1 The Chair of the Board

The key duties of the Chair are to:

- Lead the Board and the organisation to enable it to fulfil its purpose.
- To ensure effective relationships between:
 - the Board and the staff
 - the Board and the external stakeholders/community
- Act as a spokesperson and figurehead as appropriate.
- To supervise and support the Chief Executive/ General Manager.
- Plan and prepare the Board meetings and the AGM with others as appropriate.
- Chair the Board and General meetings ensuring that:
 - A balance is struck between time-keeping and space for discussions.
 - Business is dealt with and decisions made.
 - Decisions, actions and deliberations are accurately minuted.
 - The implementation of decisions is clearly assigned and monitored.
- Ensure adequate support and supervision arrangements are made for the Chief Executive/ General Manager and any other staff/volunteers directly managed or reporting to the committee.
- Write appropriate sections of the Annual Report presented to PCW's AGM
- Ensure that successors are found and appointed before any Board member's term of office finishes.

The Chair of the Board has delegated authority to take urgent decisions on behalf of the Board on the understanding that appropriate advice will be taken from other Board members and that all such action will be reported to the next Board meeting for ratification. Chair's action will not normally be used unless the situation is so urgent that there is no opportunity to convene the Board. Ordinarily, the Chair would be expected to consult with and inform at least 2 other board members of the intended course of action.

The Chair has delegated authority in these circumstances to authorise and incur expenditure on behalf of PCW up to a limit of **£1000**.

5.2 The Secretary to PCW

The Secretary, under the direction of the Board, is responsible for the administration of PCW including:

- Compliance with legal and regulatory requirements.
- Filing annual returns with the FCA
- Monitoring and ensuring compliance with PCW's constitution and regulations.
- Reviewing and approving contracts for signature on behalf of PCW, including employment contracts, grant agreements and offer letters.

- Reviewing areas of risk faced by PCW and recommending insurances to be placed to protect PCW and its assets.
- Assist the Chair with preparation for and taking the minutes of Board and members General Meetings and keeping appropriate records.

5.2 The Treasurer

The Treasurer is responsible for:

- Preparing annual budgets and cash flow forecasts and other financial plans.
- Preparing accounts and management information in respect of all financial operations within acceptable accounting practice.
- Monitoring of expenditure against budgets and regular reporting to the Board.
- Preparing PCW's end of year accounts and any other financial information which PCW is required to submit to external authorities.
- Ensuring that PCW maintains satisfactory financial control systems, supervising and mentoring PCW Administrator.
- Providing advice on all matters relating to financial policies and procedures.

The Treasurer is also responsible for ensuring appropriate systems are in place for:

- Collection and processing of payments
- Issuing cheques
- Monitoring the bank account
- PAYE and HMRC returns
- VAT compliance and recovery
- Invoicing, standing orders and credit control
- Ensuring recovery of 'gift aid' on donations where appropriate

5.3 Chief Executive or General Manager

The Chief Executive/ General Manager is at the very heart of PCW's operations, responsible for its day to day management and development. As a dynamic leader, working with the Administration team, the Chief Executive/ General Manager is responsible for implementing new ideas to keep developing and improving services and business performance, developing new markets, contracts and partnerships, leading bid submissions.

The Chief Executive General Manager will work with the Administrator, Board and others to co-ordinate and further develop income-generating activities.

Principal responsibilities and duties:

Management of Staff

To lead staff effectively by:

- Recruiting, retaining and inducting suitable staff;

- Adopting, maintaining and communicating best practice policies and operating standards;
- Establishing, agreeing and helping staff attain clear job objectives;
- Conducting regular staff appraisals, identifying and organising training for staff & volunteers;
- Monitoring, evaluating and improving performance to agreed standards; and
- Ensuring the Safeguarding policy is followed, and that all staff and volunteers are subject to Disclosure and Barring Service (DBS) checks.

Financial

- In consultation with the Treasurer, taking ownership of operating budgets & financial projections;
- Monitoring and responding to performance against budget;
- Leading and coordinating fundraising initiatives and funding applications to secure necessary funding for PCW's operation and activity/resource development;
- Developing commercial income for PCW through contracts, bids and chargeable activities;
- Ensuring that all financial transaction systems are properly supervised and effectively managed and recorded; and
- Developing a long-term plan to enable PCW to become financially sustainable and self-sufficient.

Policy

- Promoting an ethos and practice that seeks to support and include all people.
- Ensuring all attending PCW do so in a safe and supportive environment;
- Maintaining and enhancing the positive reputation that PCW has; and
- Recognising the wishes and sensitivities of the local community in relation to all activities.

Communications

- Actively engage and develop strong, effective relationships with a wide range of internal and external stakeholders, including customers, staff, partners, supporters and representatives of existing and potential client groups;
- Develop use of media, social media, printed literature, website and other communication tools;
- In conjunction with the Management Board, devise and implement a marketing plan to develop the range of services provided;
- Conduct appropriate research, surveys and evaluations, to obtain and act on regular feedback from PCW stakeholders; and
- Produce regular RAG (Red, Amber, Green) Checkpoint reports and update bulletins for the Board and others.

Operational

- Preparing and implementing programmes, timetables and staffing rotas;
- Reviewing and implementing clinical governance, health and safety policies and practices to ensure all statutory guidelines and legal obligations are met. This should include overseeing the organisation and maintenance of appropriate records, including: health and safety, risk assessment; fire safety; accident reporting; first aid etc.;

- Creating and implementing effective procedures and an emergency action plan;
- Ensuring that the building, facilities and equipment are maintained to required standards (e.g. safe, clean, in good working order & regular checks are made/records maintained);
- Devising, implementing and monitoring an effective feedback system for users (e.g. enquiries, information, bookings, membership, complaints and suggestions);
- In conjunction with PCW Board, review, amend and update PCW Business Plan;

Carrying out other reasonable activities relevant to the management and operation of PCW as required by PCW Board.

The Chief Executive/ General manager has delegated authority to:

- Authorise any expenditure on behalf of PCW up to **£1000**.
- Deal with day-to-day personnel issues and supervision of the administration team, including verbal warnings and disciplinary action, except that a decision to dismiss a member of staff needs to be ratified by the Board, except in a case of gross misconduct and extreme urgency where there is an immediate threat to the health and safety or welfare, in which case it may be ratified by the Chair.

7. BUDGETING

6.1 Resource Allocation

Resources are allocated annually by the Board on the recommendation of the Treasurer.

6.2 Budget Preparation

The Treasurer is responsible for formulating policy in respect of budgetary matters – these policies are reviewed on an annual basis.

The Treasurer is responsible for preparing the annual budget for consideration and approval by the Board. The annual budget should include a cash flow forecast for the year and a projected year-end balance sheet. The Treasurer will ensure that detailed budgets are prepared in order to support the resource allocation process and that these are communicated to officers and managers as soon as possible following their approval by the Board.

During the year, the Treasurer is responsible for monitoring the financial position of PCW and for communicating that to the Board.

6.3 Expenditure on Land & Buildings

Any capital expenditure requires the approval of the Board.

Any expenditure on land, buildings, and any associated costs must only be incurred if there are funds available from an external funding source.

Major capital projects should be supported by:

- A statement which demonstrates that the project is consistent with PCW's charitable objects and powers.

- An initial budget for the project for submission to the Board. The budget should include a breakdown of costs including professional fees, VAT and funding sources
- A financial evaluation of the plans together with their impact on revenue plus advice on the impact of alternative plans.
- A demonstration of compliance with normal tendering procedures.
- A cashflow forecast.

6.3 Financial Planning

The Treasurer is responsible for preparing, annually, rolling Three Year Financial Forecasts for approval by the Board.

6.4 Budgetary Control

The control of income and expenditure within an agreed budget is the responsibility of the Chief Executive/ General Manager who must ensure that day-to-day monitoring is undertaken effectively.

Running cost budgets are regarded as charitable funds for the purposes of the approval of expenditure. Charitable funds must only be applied to the types of expenditure permitted by PCW's Rules and charity law.

6.5 Virement

Virement (transfer) of funds from one budget to another is permissible, subject to restrictions on the category of funds involved. For example, equipment funds cannot be vired to non-equipment accounts and 'restricted funds' must be used for the purpose provided.

6.6 Treatment of Year – End Balance

At the year-end on 31 March, unspent budget balances will be carried forward to the next year.

6.7 Accounting Policies

6.7.1 Basis of Accounting

The consolidated Financial Statements are prepared on the historical cost basis of accounting and in accordance with applicable accounting standards.

6.7.2 Format of the Financial Statements

Financial Statements are prepared for the financial year ending 31 March, in the format required by the SORP 2015 and other applicable accounting guidance.

6.8 Accounting Returns

The Treasurer is responsible for ensuring *financial* returns and other periodic financial reports are sent to the FCA and other agencies as required. The Society is required to file its accounts with the FCA within 7 months after the year end (i.e. for each year ending on 31 March, accounts must be filed by 31 October).

6.9 Accounting Records

The Treasurer is responsible for ensuring the retention of financial records. These should be kept in a form acceptable to the relevant authorities. The Society is required by law to retain primary documents for six years after the period they relate to, these include:

- Official orders
- Paid invoices
- Accounts raised
- Bank statements
- Copies of receipts and petty cash vouchers
- Payroll records

8. INCOME AND BANKING

7.1 General

The Treasurer, is responsible for ensuring that appropriate procedures are in operation to enable PCW to receive all the income due to it. All receipt forms, invoices, or other official documents in use must have the approval of the Treasurer.

The Treasurer is responsible for the prompt collection, security and banking of all income received.

The Treasurer is responsible for ensuring that all grants are received and appropriately categorised and recorded in PCW's accounts.

7.2 Appointment of Bankers

The Society's choice of bankers shall be determined from time to time by the Board. The Society currently operates a current account with [Unity Trust Bank].

The bank account has a cheque book. All cheques require two signatories. The authorised signatories are currently:

Dr Margaret Porteous

Dr Jane Brocki

Mrs Natalie Young-Calvert

In addition, the account has an internet banking facility which permits the user to make funds transfers. In order to access this facility, there is a confidential password and username. These details are currently known only to:

Dr Margaret Porteous

Dr Jane Brocki

Mrs Natalie Young-Calvert

7.3 Banking Arrangements

All operational arrangements concerning PCW's bank accounts including the opening of accounts and the issuing of cheques, shall be made by the Treasurer on behalf of the Board.

No other officer or employee shall be empowered to operate a bank account in the name of PCW and no cheques or financial instruments made payable to PCW shall be endorsed and credited to any other account.

All cheques drafts and transfers drawn on behalf of PCW must be signed in accordance with the bank mandate approved by the Board.

7.5 Cash Receipts

Any cash received in connection with PCW's activities, from whatever source, must be recorded promptly (within 7 days) and deposited with the Treasurer as soon as practicable.

Any cash holdings (e.g. petty cash) must be held securely to comply with the requirements of PCW's insurers.

No deductions may be made from any cash collected on behalf of PCW prior to paying into the Treasurer.

Personal or other cheques must not be cashed out of money received on behalf of PCW.

7.5 Collection of Debts

The Treasurer is responsible for ensuring that:

- Debtors' invoices are raised promptly in respect of income due to PCW.
- Debtors are raised on official PCW invoices carrying the mandatory information about PCW.
- Swift and effective action is taken to collect overdue debts in accordance with PCW's formal procedures.
- Outstanding debts are monitored and reports are prepared for the Board.

The Treasurer is responsible for implementing any credit arrangements and specifying the period in which different types of invoice must be paid.

All bad debts written off must be authorised by the Treasurer who will report to the Board as appropriate. As a charity, PCW has a legal duty to collect in income and debts which are due and can only write these off in exceptional circumstances where to do so would be in accordance with PCW's aims and objectives. (e.g. if a debt is due from a service user suffering genuine financial hardship).

7.6 Fees Charged for Services

The procedures for any fees charged must be approved by the Treasurer who is responsible for ensuring that all income due to PCW is received.

7.7 Gifts, Legacies and Donations

The Treasurer is responsible for maintaining financial records in respect of grants, gifts, and donations made to PCW and for initiating claims for recovery of tax where appropriate.

7.8 Stocks and Stores

The Chief Executive is responsible for establishing adequate arrangements for the custody and control of stocks and stores belonging to PCW.

8 GRANTS AND CONTRACTS

8.1 General

Where approaches are to be made to outside bodies for support for projects or where contracts are to be undertaken on behalf of such bodies, the financial implications must be appraised by the Chief Executive/ General Manager and reported to the Board.

Contracts to be entered into the by PCW with a value in excess of £1,000 must first be approved by the Board and shall be signed on behalf of PCW by up to two Board Members, or by one Board Member plus the Secretary. Where the contract requires only a single signature as dictated by the issuer, provided there is board agreement to enter into the contract, this will suffice.

The contract shall be sent to the Secretary for review and obtaining of appropriate professional advice where necessary in advance of signature.

The Chief Executive/ General Manager shall ensure that all appropriate financial records relating to grants and contracts are kept and shall initiate all claims for reimbursement from sponsoring bodies by the due date.

8.2 Recruitment of Staff

The decision to recruit any staff must first be approved in principle by the Board. Interviews for potential candidates must be attended by at least one Board member, who shall thereafter be responsible for the supervision of the recruitment process. That Board member shall ensure that a contemporaneous note of the interview(s) is drawn up and placed on the recruitment file.

It is essential that any offer of employment is made conditional upon receipt of satisfactory references and a Disclosure and Barring Service check. Except in circumstances of extreme urgency, these will have been received and inspected by the responsible Board member before issuing any contract or offer letter. Copies of all relevant qualifications and certificates should also be inspected and a copy placed on file.

Any contract of employment or contract for services must first be approved by the Board and signed by a Board Member or the Secretary on behalf of PCW.

Given the sensitive nature of the services provided by PCW, it is highly likely that any material breach of these provisions would be regarded as a disciplinary matter.

8.3 Additional Payments to Staff

Any proposal which involves additional payments to members of staff should be supported by a schedule of names and amounts and must be approved by the Board. All such payments should be notified to the Treasurer for payroll purposes.

8.4 Intellectual Property Rights

Certain activities undertaken within PCW including consultancy may give rise to ideas, designs and inventions which may be patentable or the subject of copyright, design, trademarks, confidential know how and moral rights. These are collectively known as intellectual property rights and shall remain the property of PCW at all times.

9. EXPENDITURE

9.1 General

The Treasurer is responsible for devising and overseeing systems for making payment to suppliers of goods and services to PCW.

9.2 Authorisation

Purchasing authority may be delegated to named individuals (or budget holders) up to specified limits.

The current limits are: Chief Executive/ General Manager £1000; Chair £1000

Officers and employees are not authorised to commit PCW to expenditure without first reserving sufficient funds to meet the purchase cost. Items ordered or commitments entered into without proper authorisation may require reimbursement from the personal funds of the person who enters into the transaction.

9.3 Petty Cash

The Treasurer shall make available such cash funds as considered necessary for the disbursement of minor, incidental expenditures; petty cash must not be used for payments to individuals for work done.

Requisitions for reimbursement must be sent to the Treasurer, together with appropriate receipts or vouchers, before the total amount held in the fund has been expended. This is to retain a working balance pending receipt of the amount claimed.

Any member of staff granted a float is personally responsible for its safe-keeping. The petty cash box must be kept locked in a secure place in compliance with the requirements of PCW's insurers when not in use. The security of petty cash will be subject to periodic checks by the Treasurer.

At the end of the financial year a certificate of the balances held will be completed by the member of staff responsible for the float and countersigned by the Treasurer.

9.4 Purchase Orders

The ordering of goods and services shall be in accordance with PCW's Policy. Official PCW order forms must be used for the purchase of all goods or services, except for items purchased with petty cash. The relevant copy of the order form must be sent to the Treasurer without delay.

9.5 Tendering

Subject to special rules imposed by funding bodies and external authorities, PCW's tendering procedures are applicable to all significant purchases. Further guidance can be obtained from the Secretary.

9.7 Payment of Invoices

The procedures for making all payments shall be in a form specified by the Treasurer.

The Treasurer is responsible for deciding the most appropriate method of payment for all categories of invoice. Payments to UK suppliers will normally be made by cheques produced monthly or by direct

bank transfer. In exceptional circumstances, the Treasurer will prepare cheques for emergency payments.

Suppliers should be instructed to submit invoices for goods or services, FAO the Treasurer.

The Chief Executive/ General Manager is responsible for ensuring that expenditure does not exceed funds available.

Payments will only be made against invoices which have been certified for payment by an appropriate signatory. By certifying an invoice the signatory confirms the following:

- The goods have been received, examined and approved with regard to quality and quantity, or that services rendered or work done is satisfactory.
- Invoice details (quantity, price, discount) are correct.
- The invoice is arithmetically correct.
- The invoice has not previously been passed for payment.
- An appropriate order number and/or account code is quoted.

Invoices must be passed to the Treasurer as soon as they have been certified. Care must be taken by the budget holder to ensure that any discounts receivable are obtained.

9.8 Travel, Subsistence and Other Allowances

All claims for payment of locum cover, subsistence allowances, travelling and incidental expenses should be completed and submitted promptly to the Treasurer in a form approved by the Board. Expenses will only be paid in accordance with the Expenses Policy.

Claims by members of staff or volunteers must be certified by the Chief Executive/ General Manager (or other authorised individual). The certification by the Chief Executive/ General Manager shall be taken to mean that the expenses were authorised and that the expenses were properly and necessarily incurred.

10. SALARIES, WAGES AND PENSIONS

10.1 General

The Treasurer is responsible for processing payments of salaries and wages to all staff including payments for overtime or services rendered. All time sheets and other pay documents, including those relating to fees payable to external providers must be in a form prescribed or approved. All letters of appointment for new employees or service providers should normally be reviewed and approved by the Secretary before issue.

The Treasurer is responsible for payments to non-employees and for informing the appropriate authorities of such payments. All casual and part-time employees must be included on the payroll.

The Treasurer is responsible for keeping all records relating to payroll including those of a statutory nature. All payments must be made in accordance with PCW's payroll procedures and comply with HMRC and DWP regulations.

10.2 Pensions

The Treasurer is responsible for the administration of all pension matters where applicable.

11. ASSETS

11.1 Land, Buildings, Fixed Plant and Machinery

The purchase, lease or rent of land, buildings and fixed plant shall only be undertaken on the authority of the Board and in accordance with PCW's Rules.

11.2 Purchase and Disposal of Assets

Disposal of equipment, furniture, land and buildings must only take place with the authorisation of the Board and in accordance with PCW's Rules.

11.3 Treasury Management (Investments and Borrowings)

Responsibility for Treasury Management in PCW rests with the Treasurer. The Treasurer is responsible for the investment of surplus cash (consulting the Board before any long-term arrangements are entered into), and for the arrangement of PCW's borrowings. Borrowing arrangements require the approval of the Board. PCW has the power to borrow up to £500,000.

12. OTHER

12.1 Risk Management and Insurance

The Secretary is responsible for developing a risk management strategy in order to identify the risks facing PCW and types of protection required to cover these risks.

The insurance covers will include clinical liability, public liability, employers' liability and directors' and officers' cover and property damage.

The Treasurer is responsible for effecting insurance covers as determined by Board, and is therefore responsible for obtaining quotes, negotiating claims and maintaining the necessary records. The Treasurer will also deal with PCW's insurers and advisers about specific insurance problems. The Treasurer will keep a register of all insurances effected by PCW and the property and risks covered.

The Chief Executive/ General Manager must give prompt notification to the Treasurer of any potential new risks and additional property and equipment which may require insurance and any alterations affecting existing risks.

The Chief Executive must advise the Treasurer, immediately, of any event which may give rise to an insurance claim. The Treasurer will notify PCW's insurers and, if appropriate, prepare a claim in conjunction with the manager for transmission to the insurers.

All staff using their own vehicles on PCW's business should maintain appropriate insurance cover for business use – these journeys are not covered under PCW's insurance policy.

12.2 Taxation

The Treasurer is responsible for maintaining PCW's tax records, making all tax payments, receiving tax credits and submitting any tax returns by the due date.

12.3 Conflicts of Interest

Members of the Board are required to comply with Society's guidelines in respect of the Register of Interests. An annual written declaration must be made to the Secretary of any outside business interests.

Any member of staff having a personal, financial or other beneficial interest in any transaction between PCW and a third party is required to disclose this interest to the Board and may be requested to retire from any meeting during discussion of the matter in which they have an interest.

Board members are required to keep confidential the subject matter of any discussions, meetings, company papers or documents and to respect the requirements of the Data Protection Act in respect of users of PCW's services. Any unauthorised disclosure of confidential information will be treated as a serious disciplinary matter.

12.4 Restricted Funds

The Treasurer is responsible for maintaining a record of the requirements for each restricted fund and for advising the Board on the control and investment of fund balances. The Board is responsible for ensuring that all restricted funds are operated within any relevant legislation and the specific requirements for each trust.

Adopted by the Board 22nd March 2018

APPENDIX A

Primary Care Wirral Limited

NOTICE & AGENDA

ANNUAL GENERAL MEETING

Thursday 28th June 2018

Notice is hereby given that the 1st Annual General Meeting of Primary Care Wirral Limited ('PCW'), will be held on Thursday, 28th June 2018 at 7 pm at (venue to be confirmed).

Any Member may attend the AGM and may speak on any motion or amendment before the meeting but may not vote thereon unless he is a current Member of PCW.

Any proposed draft motions or resolutions to be considered should be submitted in writing to the Secretary not later than 5pm on 15/6/18 please.

In the case of officer nominations please use the form below.

If you have any questions about the proceedings or standing for officer positions please do get in touch.

Yours faithfully,

Mrs Karen Livesey (Secretary)
pcw.fed@nhs.net

By Order of the Board

Primary Care Wirral Limited

.....

BOARD MEMBER NOMINATION FORM YEAR 20[]/20[]

I..... agree to stand for the position of and confirm my agreement for my name to be put forward for election at the AGM.

Signed..... Date.....

Proposed..... Seconded.....

Signed..... Signed.....

PRIMARY CARE WIRRAL LIMITED

AGENDA FOR ANNUAL GENERAL MEETING ON [date]

1. Welcome and Apologies
2. Approval of notice convening the meeting.
3. Receive Annual Reports of the Officers
 - i) Chair
 - ii) Chief Executive
 - iii) Treasurer
 - iv) Secretary
4. To receive Report and Accounts for 20[]/20[].
5. To reappoint the auditor and reporting accountant for 20[]/[] accounting year [and confirm that the conditions for dispensing with a full audit are still applicable]
6. Retirement, Ratification and Election of Board Members
7. Consider any relevant proposals/motions received in time.
8. Any other business permissible under Rules and Standing Orders
7. Chair's Closing Remarks

By Order of the Board