

# PCN Accountancy & Advisory Services

Specialist financial, tax and governance support for Primary Care Networks.

Structured. Managed. Explained.

2026 / 27

**Y o u r P r a c t i c e , O u r P r e c i s i o n**

# The UK's leading specialist *medical accountants*

Ramsay Brown is one of the UK's foremost specialist medical accountancy practices, now part of HW Fisher and the SUMER Group. For over 40 years we have advised doctors, GP practices, Primary Care Networks, consultants and other healthcare professionals on the complex financial, tax and pension matters that define their professional lives.

Our team combines deep technical expertise with a genuine understanding of the NHS. We work closely with each client to deliver accuracy, foresight and strategic support at every stage, from practice growth and partnership changes to PCN governance, ARRS management and digital compliance.

Led by Chartered Accountants Laurence Slavin and Katie Collin, we provide the kind of specialist knowledge that only comes from decades of dedicated sector focus. No generalists. No hand-offs. Just partner-led precision, every time.

*Personal | Trusted | Innovative*

**40+**

Years of healthcare accountancy expertise

**ICAEW**

Chartered Accountants, regulated and trusted

**AISMA**

Specialist Medical Accountants

**Xero**

Platinum Partner, digital-first reporting



**Katie Collin**

Partner

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**Laurence Slavin**

Partner

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# The specialist choice for *primary care* finance

## Specialist Knowledge

As specialist medical accountants, we understand the intricacies of the NHS and healthcare systems. Whether it's navigating VAT complexities, managing funding streams, or structuring governance frameworks, we have the expertise to handle it. There is no learning curve at your expense.

## Responsive, Dedicated Team

We understand that running a PCN can be complex, and issues often arise unexpectedly. Our team is available to assist with ad-hoc queries throughout the year. We're ready to respond quickly with clear, actionable advice when challenges emerge.

## Proactive Financial Management

Our team doesn't just handle your financial reporting - we can actively monitor your financial health throughout the year. This includes benchmarking your PCN's performance, providing strategic insights, and alerting you to potential financial risks before they become issues. We ensure your PCN stays on top of budget management and meets its financial objectives.

## Support Beyond Numbers

Ramsay Brown provides more than just accountancy services. We offer strategic advice that helps you plan for the future. Whether it's long-term financial planning, optimising VAT positions, or offering governance solutions, we support your PCN's growth at every step. Our guidance helps PCNs confidently navigate the ever-changing NHS, regulatory changes, and evolving financial frameworks.

## Technology-Driven Solutions

Our Xero set-up and subscription services provide your PCN with real-time access to financial data, ensuring transparency and ease of use. By integrating cloud-based accounting technology, we enable your PCN to streamline operations, save time, and effortlessly maintain financial oversight. Our Xero training ensures your team is fully equipped to manage financial workflows effectively.

## Proven Track Record

We have a history of success working with PCNs since their inception and innovatively evolving our services along with the growth of PCNs. Our clients consistently highlight our precision, professionalism, and proactive approach as key reasons for trusting us with their finances.

# A complete service *for your PCN*

All services are modular and not mutually exclusive. Your PCN can select as many or as few as required.

## Financial Reporting Unincorporated PCNs

ANNUAL ACCOUNTS

- Preparation of annual accounts
- Annual meeting to discuss key issues
- Guidance on accounting and tax requirements
- Advice on PCN surplus management

**£4,000 + VAT**

\*£3,750 + VAT with direct debit

## Basic Bookkeeping Services

MONTHLY

- Shared email inbox for invoices/expenses (nhs.net or Ramsay Brown)
- Monthly bookkeeping and reconciliations on Xero
- Tracking per cost centre and funding stream
- Monthly activity and deadline schedule with status updates

**£275 + VAT**

per month

## Advanced Bookkeeping Services

MONTHLY

- All Basic Bookkeeping Services included
- Standing orders for regular monthly payments (CD salary, extended hours)
- Monthly authorisation reports for CDs or finance committee
- Monthly payment run reports for banking

**£350 + VAT**

per month

## Xero Setup, Subscription and Training

Xero Setup: customised chart of accounts, bank feeds, invoice templates

**£150 + VAT**

Xero Subscription: management, network access, ongoing support

**£33 + VAT / month**

Xero Training: screen-share sessions, PCN-specific, tailored to your needs

**£200 + VAT / hour**

\*Xero subscription billed in advance to 31 March each year. Bank feed cost not included.

# Additional Services *for your PCN*

All services are modular and not mutually exclusive. Your PCN can select as many or as few as required.

## Financial Management & Governance Retainer

STRATEGIC ADVISORY

- Attending PCN meetings (monthly or quartley)
- Advice on employment and sub-contracting arrangements
- Performance analysis and benchmarking of PCN activity
- Strategic advice, short to long-term planning support towards move into neighbourhood contracts

**£600 + VAT**  
per month

**£1,500 + VAT**  
per month

*Providing strategic oversight and financial clarity to support confident decision-making.*

## ARRS Portal Management

MONTHLY CLAIMS

- Monthly ARRS claims submission on the portal
- ARRS reconciliation against staffing commitments
- ARRS budget management and planning
- Liaising with ICS/ICB to manage PCN underspend

**POA**

Dependent on how ARRS is managed and no. of staff

*Ensuring accurate, timely claims and proactive management of your ARRS funding.*

## Business Support Services

AD HOC

- Bids - completion of financial model templates
- Independent review reports
- Reconciliations of funding
- Service costings
- Support with cost efficiencies
- Bespoke support

**POA**

Depending on

*Flexible, on-demand support to help deliver key projects and improve financial performance.*

### PCN Group Discount

Where we are appointed by half or more of the practices within a PCN, we offer a discounted fee for practice accounts.

This reflects the efficiencies of working across the network and the value of a coordinated approach.

# Limited Company *fees*

## Financial Reporting for PCNs with a Limited Company

Same scope as above, covering both the unincorporated PCN and Limited Company. Fee depends on how activity is structured.

SCENARIO	UNINCORPORATED FEE	LIMITED COMPANY FEE
PCN Ltd Co dormant, all activity in unincorporated PCN	<b>*£4,000 + VAT</b>	<b>£225 + VAT</b>
One service line subcontracted to Company	<b>*£3,250 + VAT</b>	<b>*£2,500 + VAT</b>
Some activity subcontracted to PCN Limited Company	<b>*£2,750 + VAT</b>	<b>*£2,750 + VAT</b>
All activity subcontracted to PCN Limited Company	<b>£0 + VAT</b>	<b>£4,250 + VAT</b>

\*Direct debit discounts of £250–£500 + VAT are available on certain tiers.

### Most common structure

Many PCNs operate with a mix of activity between the unincorporated PCN and the Limited Company. We can advise on the most practical and efficient approach based on your network.

### Strategic support available

Alongside compliance, we provide advice on structure, governance, and financial management to ensure your PCN operates efficiently and remains compliant.

## Company Secretarial

Registered office for Companies House correspondence	<b>£67 + VAT</b>
Company Secretary, changes in directorship and submissions	<b>£67 + VAT</b>
Confirmation statement preparation and submission	<b>£79 + VAT</b>
Share transfer documentation preparation	<b>£32 + VAT</b>

# PCN Incorporation *end-to-end*

A complete service to establish and structure your PCN Limited Company from first steps through to payroll.

## COMPANY FORMATION

### Incorporation with Share Structure

- Share structure agreed with solicitors
- Full incorporation documents prepared
- Register shareholders and directors at Companies House
- Appointment of directors

**£1,000 + VAT**

## LEGAL REVIEW

### Articles and PCN Agreement Review

- Review articles of association drafted by solicitors
- Appropriate accounting framework assessment
- Contingency and risk identification

**£1,250 + VAT**

## VAT AND TAX

### Cost Sharing Group Arrangement

- Review agreements within cost sharing group exemption
- Documentation to support VAT exemption
- Xero financial systems setup for HMRC reporting

**£1,250 + VAT**

## PENSIONS

### NHS Pension Transfer

- Support with pension transfer to new PCN
- Technical guidance and full application form review
- Liaison with NHS Pension agency throughout
- Open and closed applications

**£1,500 + VAT per application**

## EMPLOYMENT

### PAYE and Nest Pension Registration

- PAYE scheme registration with HMRC
- Nest pension scheme registration for employees

**£350 + VAT each**

## PAYROLL

### Payroll Setup and Monthly Running

- Payroll software setup
- Monthly payroll for up to 6 employees
- 7+ employees: please contact us for a quote

**£250 + VAT setup  
£120 + VAT / month**

# Bringing Financial Clarity and Governance to a Growing PCN

## The Challenge

- Unclear surplus position in real time
- ARRS funding hard to track or plan against
- Staffing decisions made without financial visibility
- Reporting arrived too late, conversations were reactive
- Governance risk from lack of transparency

## The Results

- Full visibility over surplus and commitments
- Improved ARRS utilisation and planning
- Reduced pressure on Clinical Director and Network Manager
- Increased trust and transparency across member practices
- Financial decisions made early, not retrospectively

## Our Approach

This Primary Care Network operated across multiple member practices with complex funding streams, ARRS staffing budgets and increasing operational responsibility. While funding was significant, the PCN lacked clear, timely financial information.

We took full responsibility for building financial structure, clarity and confidence, assuming ownership of bookkeeping, introducing monthly forecasting and aligning budgets directly to ARRS staffing plans. We also implemented a clear governance framework around approvals and payments.

### Problem

#### No real-time surplus visibility

Monthly forecasting and live budget tracking aligned to staffing and funding streams.

### Problem

#### ARRS impossible to plan against

ARRS budgets mapped directly to roles and commitments, enabling proactive utilisation.

### Problem

#### No governance or audit trail

Structured approval and payment processes with full transparency established.

*"Having clear, timely financial information has completely changed how we plan, staff and make decisions across the PCN."*

**Clinical Director**

# Meet the people behind *your PCN*



## Laurence Slavin

PARTNER

Laurie has advised GPs, consultants and healthcare professionals for decades. A former adviser to the Department of Health and the BMA, he writes and lectures on medico-finance issues and is author of 'How to Manage your GP Practice' (BMJ Books).

[laurence@ramsaybrown.com](mailto:laurence@ramsaybrown.com)



## Katie Collin

PARTNER

Katie specialises in technical and strategic issues for PCNs nationwide: superannuation, financial analysis, restructuring and incorporation. She advises networks on managing liabilities, tax strategy and long-term financial planning.

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## Sheikh Hussain

DIRECTOR

Sheikh manages a large portfolio of GP clients, preparing accounts and providing support to finance managers and partners. His deep experience of the medical sector means he understands the accounting complexities that PCNs face.

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## Alexandra Ross

PCN ACCOUNTS MANAGER

Alexandra leads the PCN services, providing strategic advisory support to PCNs on budgeting, forecasting, and financial management. She brings prior experience from a GP Federation, where she supported multiple PCNs.

[alex@ramsaybrown.com](mailto:alex@ramsaybrown.com)



## James Moss

SENIOR ACCOUNTS MANAGER

James specialises in GP partnership and PCN accounts. A Senior Accounts Manager at Ramsay Brown, he brings a strong management accounting foundation and an industry background to support primary care clients with accurate, high-quality financial work.

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GET IN TOUCH

# Ready to talk? *We'd love to hear from you.*

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915 High Road, London N12 8QJ**

ICAEW Chartered | AISMA Member | Xero Platinum | HW Fisher | SUMER Group

Whether you are a new PCN looking to establish solid financial foundations, or an existing network seeking a more proactive and specialist advisory relationship, we would be delighted to have an initial conversation.

All our services are modular, there is no obligation to take on a full suite. Many of our clients start with annual accounts and build from there as their network grows.

*"Your Practice, Our Precision."*

Ramsay Brown | HW Fisher | SUMER Group

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BROWN**  
HW FISHER

