

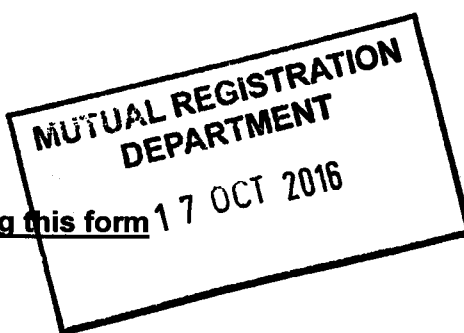


## Mutual Societies Annual Return Form (AR30)

For societies registered under the Co-operative and Community Benefit Societies Act 2014

### Society name:

BARDOC LIMITED



### Important information you should read before completing this form

You must use this form if you are a:

- registered society (previously referred to as an 'industrial and provident society')
- co-operative society
- community benefit society

registered under the Co-operative and Community Benefit Societies Act 2014.

You must submit this form and the society's accounts within 7 months of the end of your financial year. Failure to submit is an offence for which the society may be prosecuted.

Please note:

- we have an information note that may assist you in completing this application
- any personal details you give on the form will be placed on the society's public file.
- it is important you give accurate and complete information and disclose all relevant information. If you do not, it may take us longer to process your annual return.

Please keep a copy of the form and supporting documents for future reference.

### Terms in this form

'FCA', 'PRA', 'us' and 'we' refer to the Financial Conduct Authority or Prudential Regulation Authority.

'You' refers to the person signing the form on behalf of the society.

'The 2014 Act' is the Co-operative and Community Benefit Societies Act 2014



## Mutual Societies Annual Return Form (AR30)

For societies registered under the Co-operative and Community Benefit Societies Act 2014

### Filling in the form

1 If you are using your computer to complete the form:

- use the TAB key to move from question to question and press SHIFT TAB to move back to the previous question; and
- print the completed form and arrange for it to be signed by all relevant individuals.

2 If you are filling in the form by hand:

- use black ink;
- write clearly; and
- arrange for it to be signed and dated by all relevant individuals.

3 If you make a mistake, cross it out and initial the changes; do not use correction fluid.

4 If you:

- leave a question blank;
- do not get the form signed; or
- do not attach the required supporting information

without telling us why, we will treat the application as incomplete. This will increase the time taken to assess your application.

5 If there is not enough space on the form, you may use separate sheets of paper. Clearly mark each separate sheet of paper with the relevant question number. Any separate sheets should be signed by the signatories to the form.

6 Email a scanned copy of the signed form and supporting documents to

[mutualsannrts@fca.org.uk](mailto:mutualsannrts@fca.org.uk)

or send it by post to:

Mutuals Team  
Financial Conduct Authority  
25 The North Colonnade  
Canary Wharf  
LONDON  
E14 5HS

7. Please make sure you include:

- this form
- a set of printed accounts – signed by two members and the secretary (3 signatures in total)
- an audit report or accountant's report where required; and
- any supporting documents.

# 1

## Details of society

### 1.1 Details of the society

Register number	31528R
Registered office address	22 DERBY WAY BURY LANCASHIRE
Postcode	BL9 ONJ

### 1.2 Year end date (dd/mm/yyyy)

See Note 1.2

3	1	/	0	3	/	2	0	1	6
---	---	---	---	---	---	---	---	---	---

### Committee of management

If you are a club you do not need to give a year of birth in questions 1.3-1.6.

The names of the members of the Committee at the date on which the return is signed should be entered below in BLOCK CAPITALS.

### 1.3 Details of Chairman

Name	DR ROBERT STOKES
Address	26 MOORLAND RISE HASLINGDEN
Postcode	BBA 6UA
Year of birth	1962
Business occupation and other directorships	GP

### 1.4 Details of Treasurer

Name	ANTHONY ATHERTON
Address	1 ROWANS STREET BURY
Postcode	BL8 1LT
Year of birth	1978
Business occupation and other directorships	FINANCE MANAGER

## 1.5 Details of Secretary

Name	VICTORIA ANNE RIDING
Address	3 BARROWDENE HOUSE BAZLEY STREET BOLTON
Postcode	BL1 7NE
Year of birth	1971
Business occupation and other directorships	CHIEF EXECUTIVE 365 HEALTH LIMITED

## 1.6 Details of Members of the Committee

Name	Address	Year of birth	Business occupation and other directorships
DR ANDREW BRACEGIRDLE	2 BROOKBOTTOM CLOSE RAMSBOTTOM BURY BL0 9YP	1964	GP DURNFORD DERMATOLOGY LIMITED DURNFORD MEDICAL SERVICES LIMITED
DR ZAHIR MOHAMMED	11 MEADOWCROFT CLOSE RAWTENSTALL ROSSENDALE BB4 8DF	1971	GP ZAMOH LIMITED
DR ZAHIR MAHMOOD CHAUHAN	5 NETHERFIELD CLOSE OLDHAM OL8 4ER	1976	GP BEACON HEALTHCARE PROPERTY LTD MIOCARE CARE GROUP CIC BEACON GP CARE LTD MIOCARE SERVICES LTD OLDHAM CARE AND SUPPORT LTD OLDHAM HULME GRAMMAR SCHOOL LTD AZ MEDICS LTD
DR DHARMESH MISTRY	1 QUEEN ANNE DRIVE WORSLEY MANCHESTER M28 1ZF	1973	GP NEW DAWNING PROPERTIES LTD AUTUMS SKY PROPERTIES LTD
		yyyy	
		yyyy	

Please use separate sheets of paper if you need more space, following the instructions provided in section 5 above.

Please indicate how many separate sheets of paper you have used

0

**Please continue, answering all questions.**

**1.7 Are any members of the society's committee disqualified as directors under the Company Director Disqualification Act 1986?**

- No  
 Yes

**1.8 Does the society carry out any activity which is regulated under the Financial Services and Markets Act 2000?** (e.g. accepting deposits in a form other than withdrawable shares; offering insurance products; undertaking residential mortgage business). If 'yes' please state the society's Financial Services Register firm reference number

- No  
 Yes

Financial Services Register firm reference number

**1.9 Is the society a subsidiary of another society?**

- No  
 Yes

**1.10 Does the society have one or more subsidiaries?**

- No  
 Yes

**1.11 Is the society currently accepted by the HM Revenue and Customs as a charity for tax purposes?**

- No  
 Yes

Please confirm you have attached a copy of the letter from HM Revenue and Customs confirming charitable tax status:

- Yes

**1.12 Is this society a charity registered with the Office of the Scottish Charity Regulator (OSCR)?**

- No  
 Yes ▶ provide your Scottish Charity number below

**1.13 Is the society registered with one of the following (please tick)?**

- Homes and Communities Agency  
 The Welsh Ministers  
 Scottish Housing Regulator

If so, please provide your register number

**All societies must answer the following questions:**

- if a **bona fide co-operative society** go to question 1.14
- if **existing for the benefit of the community** go to question 1.19

**Bona fide co-operative society**

**1.14 How did members benefit from the business, industry or trade of the society during the year?**

**1.15 Is membership of the society required to obtain the benefits offered by it?**

- Yes  
 No

**1.16 In what way did members participate in an ongoing basis in the society's primary business during the year?**

**1.17 How did members democratically control the society?**

**1.18 How did the society use any surplus/profit?**

If the society distributed the surplus/profit to members please explain how this was done.

Please use separate sheets of paper if you need more space (see section 5 above)

Please indicate how many separate sheets of paper you have used.

**Continue to 2.1**



**Community benefit society****1.19 Who are the community the society benefited?**

POPULATION OF BURY HEYWOOD MIDDLETON ROCHDALE AND BOLTON

**1.20 How did the society benefit that community during the year?**

PROVIDED OUT OF HOURS MEDICAL AND DENTAL SERVICES

**1.21 How did the society use any surplus/profit?**

RE-INVESTED BACK INTO THE SERVICES

Please use separate sheets of paper if you need more space (see section 5 above).  
Please indicate how many separate sheets of paper you have used.

0

**Continue to 2.1**

# 2 Statistics

## Account details

### 2.1 You must enter the figures below

See notes for help on items E-T. Enter NIL where applicable

A	Members at beginning of year	6
B	Members ceased during year	0
C	Members admitted during year	0
D	Members at end of year	6
E	Turnover for year	8,156,124
F	Total of income and expenditure (receipts and payments added together)	16,189,815
G	Net surplus/(deficit) for year	97,448
H	Fixed assets	52,556
I	Current assets	1,198,040
J	Total assets (equal to amount in row O, below)	1,250,596
K	Current liabilities	772,831
L	Share capital	0
M	Long-term liabilities	8,038
N	Reserves	469,727
O	Total liabilities, share capital & reserves (K+L+M+N) (equal to amount in J above)	1,250,596
All societies (excluding clubs) must complete boxes P-T		
P	Investments in other registered societies	NIL
Q	Loans from members	NIL
R	Loans from Employees' Superannuation Schemes	NIL
S	Dividends on sales	NIL
T	Share interest	NIL

**2.2 Names of subsidiaries as defined in sections 100 and 101 of the Co-operative and Community Benefit Societies Act 2014**


**2.3 Names of subsidiaries not dealt with in group accounts (if any) and reasons for exclusions (as approved by the FCA)**

The society must have written authority from us to exclude a subsidiary from group accounts


# 3

## The audit

### 3.1 Type of audit used for the attached accounts.

If the society has used a full professional audit or an accountant's report then the report must be prepared by a registered auditor.

- Full professional audit    ▶ Continue to section 4
- Accountant's report        ▶ Complete questions 3.2 and 3.3
- Lay audit                      ▶ Complete questions 3.2 and 3.3
- Unaudited                      ▶ Complete questions 3.2 and 3.3

### 3.2 Do the society's registered rules allow the society not to undertake a full professional audit?

- No
- Yes

### 3.3 Has the membership passed at a general meeting a resolution allowing the society not to undertake a full professional audit for the year of account in question? (In accordance with section 84 of the Co-operative and Community Benefit Societies Act 2014)

- No
- Yes

# 4 Accounts and signature

## Accounts

- 4.1 Date on which the accounts and balance sheet will be/were laid before the AGM (dd/mm/yyyy)

12		/	1	0	/	2	0	1	6
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- 4.2 Has your society produced accounts to the minimum standard required?

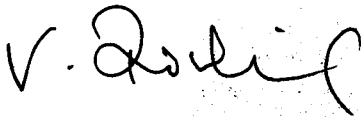
Yes ▶ you must confirm that you have attached the accounts and the audit/accountant's report bearing the original signatures of the auditor (if required by law), the secretary and the two committee members.  Attached

No ▶ you must produce accounts to the minimum standard required, see notes for details.

## Signature – all societies to complete

- 4.3 The Secretary of the society must sign and date below

I certify that the information in this form is correct to the best of my knowledge and belief.

Name	VICTORIA ANNE RIDING
Signature	
Phone number	0161 763 8535
Email	VICKY.RIDING@NHS.NET
Date	12/10/2016

SOCIETY REGISTRATION NUMBER: 31528R



**BARDOC Limited (A Registered Society)**

**society limited by guarantee**

**Financial Statements**

**For the Year Ended**

**31 March 2016**

**CHAMPION ACCOUNTANTS LLP**

Chartered accountant & statutory auditor

1 Worsley Court

High Street

Worsley

Manchester

M28 3NJ

# **BARDOC Limited (A Registered Society)**

## **Society limited by guarantee**

### **Financial Statements**

**Year Ended 31 March 2016**

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# **BARDOC Limited (A Registered Society)**

**society limited by guarantee**

## **Officers and Professional Advisers**

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**The Committee of Management**

Ms. V Riding  
Dr A Bracegirdle  
Dr Z Chauhan  
Dr Z Mohammed  
Dr R Stokes  
Dr D Mistry

**Society Secretary**

Ms. V Riding

**Registered Office**

Moorgate Primary Care Centre  
22 Derby Way  
Bury  
BL9 0NJ

**Auditor**

Champion Accountants LLP  
Chartered accountant & statutory auditor  
1 Worsley Court  
High Street  
Worsley  
Manchester  
M28 3NJ



# **BARDOC Limited (A Registered Society)**

## **society limited by guarantee**

### **Strategic Report**

#### **Year Ended 31 March 2016**

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The committee of management present their strategic report for the society for the year ended 31 March 2016.

#### **LEGAL STATUS OF THE SOCIETY**

The society is a Registered Society limited by guarantee and does not have any share capital.

#### **PRINCIPAL ACTIVITIES**

The society's principal activity is the provision of healthcare services in North West England.

#### **MISSION AND VALUES**

The society's mission is to achieve excellence in all we do through delivering high integrated care by working with other health and social care agencies which best meet the needs of patients and commissioners and delivers value for money.

-Delivering urgent medical and dental care in a range of ways, including telephone advice, face-to-face treatment, home care, walk-in centres in the community, emergency department support and ambulance service support

- Running a 24/7 clinical and non-clinical call centre and call-handling service
- Providing specialist medical and healthcare support services, which include supporting intermediate care services, running referral triage and gateways, and an acute visiting scheme.

#### **OPERATING AND FINANCIAL REVIEW OF THE YEAR**

For the year under review the society had a turnover of £8.16m (2015: £8.07m).

The society has continued to operate efficiently, pro-actively and effectively across the range of services delivered. The year has seen the society return to profitability and the officers are pleased to report that the surplus increases the society positive reserves by £97,448 to £469,727. This is as a direct result of the work undertaken over the last 18 months to return the society to a trading surplus having identified the reasons for the deficit in 2014/15 and restructuring the society to achieve this turnaround which has continued in the current year.

We are committed to finding innovative ways to provide high quality patient focused services that deliver the best value for commissioners and the wider health economy. This approach is reflected across our systems of financial management, and through a process of continuous review of new and different ways of managing expenditure and improving income are considered and implemented across all areas of the business, and engaging with other local care organisations to redesign the patient pathways to provide best service to the local communities covered by our footprint.

The organization is not for profit social enterprise status means that any surpluses generated are directly reinvested back into the services provided to benefit the communities served by BARDOC.

The key measurements used by the society to measure financial performance are turnover and operating profit as reported on the face of the profit and loss account. For the year under review, turnover was £8,156,124 (2015: £8,067,584) and the operating profit was £123,221 (2015: Loss £409,247).

It is expected that this positive performance will continue during 2016/17.

The society's year end cash balance was £790,734 (2015: £457,006) which the officers consider to provide the necessary levels of liquidity required for the society to operate effectively.

The society aims to be a responsive service provider not only to patients and the public, but also to commissioners' requirements and national policy.

Key customers in the delivery of GP around the clock urgent care services include NHS Bury CCG, NHS Heywood Middleton and Rochdale CCG and NHS Bolton CCG.

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# **BARDOC Limited (A Registered Society)**

## **society limited by guarantee**

### **Strategic Report**

**Year Ended 31 March 2016**

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The society also works in partnership with a number of other organisations to deliver short and longer term initiatives, e.g. North West Ambulance Service (NWS), Community Service Providers, Commissioning Support Organisations and Hospital Acute Trusts.

The society was also involved in a number of schemes over the year, including Alternative to Transfer, Front End A&E, Acute Visiting Services, OOH dental service and GP practice Primary Care Support Services.

#### **STRATEGIC REVIEW**

The society performs a Strategic Review of their business annually to support its current position and to further develop plans to help focus the organisation for future growth. It is part of an ongoing and inclusive development process with staff and in particular with the Financial Management Team (FMT).

The society's Strategic Review concentrates on a number of key areas:

- Key Strategic Drivers
- An assessment of the market in which they operate
  - Operational Delivery Plan
  - Financial Planning
  - Risk management
  - Leadership and Workforce
  - Governance and Quality

#### **RISKS AND UNCERTAINTIES**

The society operates in an ever increasing competitive market place where the majority of work is competitively tendered.

In common with most of providers in the this market place, income is concentrated with a number of public sector customers who normally have long term agreements (three - five years) in place following extensive competitive tendering. The society's income and profitability are dependent upon being successfully awarded long term agreements as well as the winning of additional services to existing contracts where synergies and cost savings are available to the community.


#### **OUTLOOK**

NHS reform continues to take shape and evolve. The redefining of NHS commissioning intentions for urgent care services during 2016/ 17 will be a key driver on the forward outlook, along with the Devolution Manchester agenda. The society is well placed to be responsive to these changes and play our role during this period of redesign.

The ongoing development of effective CCG's, NHS England Area Teams and commissioning support services, along with the co-commissioning agenda is challenging. This will mean change for the society as its role within the local care services environment develops.

The objectives for 2016/17 are well on target to meet the challenges we face and we recognise the need to continually review and focus on service delivery and also improve the profitability of its contracts through continued income generation and sound financial management of costs to provide for reinvestment within the organisation for both the benefit of patients and its employees, and the community generally.

This report was approved by the committee of management on 12 October 2016 and signed on its behalf by:



Ms. V Riding  
Officer

Registered office:  
Moorgate Primary Care Centre  
22 Derby Way  
Bury  
BL9 0NJ

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# **BARDOC Limited (A Registered Society)**

## **society limited by guarantee**

### **Officers' Report**

#### **Year Ended 31 March 2016**

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The officers present their report and the financial statements of the society for the year ended 31 March 2016.

#### **Officers**

The officers who served the society during the year were as follows:

Ms. V Riding

Dr A Bracegirdle

Dr Z Chauhan

Dr Z Mohammed

Dr R Stokes

Dr D Mistry

J Townsend

N Wylie

(Resigned 6 October 2015)

(Resigned 12 May 2015)

#### **Committee of management responsibilities statement**

The committee of management are responsible for preparing the strategic report, officers' report and the financial statements in accordance with applicable law and regulations.

The committee of management are required to prepare financial statements for each financial year in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). By law the committee of management must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the society and the profit or loss of the society for that period.

In preparing these financial statements, the committee of management are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the society will continue in business.

The committee of management are responsible for keeping adequate accounting records that are sufficient to show and explain the society's transactions and disclose with reasonable accuracy at any time the financial position of the society and enable them to ensure that the financial statements comply with the Co-operative and Community Benefit Societies Act 2014. They 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.

#### **Auditor**

Each of the persons who is an officer at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the society's auditor is unaware; and
- they have taken all steps that they ought to have taken as an officer to make themselves aware of any relevant audit information and to establish that the society's auditor is aware of that information.

The auditor, Champion Accountants LLP, will be proposed for re-appointment at the forthcoming Annual General Meeting.

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**BARDOC Limited (A Registered Society)**

**society limited by guarantee**

**Officers' Report** *(continued)*

**Year Ended 31 March 2016**

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This report was approved by the committee of management on 12 October 2016 and signed on its behalf by:



Ms. V Riding  
Officer

Registered office:  
Moorgate Primary Care Centre  
22 Derby Way  
Bury  
BL9 0NJ

# **BARDOC Limited (A Registered Society)**

## **society limited by guarantee**

### **Independent Auditor's Report to the Members of BARDOC Limited (A Registered Society)**

**Year Ended 31 March 2016**

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We have audited the financial statements of BARDOC Limited (A Registered Society) for the year ended 31 March 2016 which comprise the statement of income and retained earnings, statement of financial position, statement of cash flows 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".

This report is made solely to the society's members, as a body, in accordance with Section 7 of 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 and the society's members as a body, for our audit work, for this report, or for the opinions we have formed.

#### **Respective responsibilities of officers and auditor**

As explained more fully in the committee of management's responsibilities statement, the committee of management are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

#### **Scope of the audit of the financial statements**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the society's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the officers; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the strategic report and the officers' report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

#### **Opinion on financial statements**

In our opinion the financial statements:

- give a true and fair view of the state of the society's affairs as at 31 March 2016 and of its profit for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Co-operative and Community Benefit Societies Act 2014.

#### **Opinion on other matter**

In our opinion the information given in the strategic report and the officers' report for the financial year for which the financial statements are prepared is consistent with the financial statements.

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## **BARDOC Limited (A Registered Society)**

**society limited by guarantee**

### **Independent Auditor's Report to the Members of BARDOC Limited (A Registered Society) (continued)**

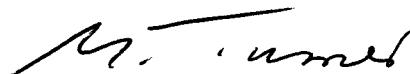
**Year Ended 31 March 2016**

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#### **Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Co-operative and Community Benefit Societies Act 2014 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of officers remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.



Mark Turner FCA (Senior Statutory Auditor)

For and on behalf of  
Champion Accountants LLP  
Chartered accountant & statutory auditor

1 Worsley Court  
High Street  
Worsley  
Manchester  
M28 3NJ

12 October 2016

**BARDOC Limited (A Registered Society)**

**society limited by guarantee**

**Statement of Income and Retained Earnings**

**Year Ended 31 March 2016**

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		2016	2015
	Note	£	£
Turnover	4	8,156,124	8,067,584
Cost of sales		<u>6,248,434</u>	<u>6,301,986</u>
Gross Profit		1,907,690	1,765,598
Administrative expenses		<u>1,784,469</u>	<u>2,174,845</u>
Operating Profit/(Loss)	5	123,221	(409,247)
Other interest receivable and similar income		<u>788</u>	<u>608</u>
Profit/(Loss) on Ordinary Activities Before Taxation		124,009	(408,639)
Tax on profit/(loss) on ordinary activities	8	<u>26,561</u>	<u>(88,710)</u>
Profit/(Loss) for the Financial Year and Total Comprehensive Income		<u>97,448</u>	<u>(319,929)</u>
Retained Earnings at the Start of the Year		<u>372,279</u>	<u>692,208</u>
Retained Earnings at the End of the Year		<u>469,727</u>	<u>372,279</u>

All the activities of the society are from continuing operations.

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The notes on pages 11 to 18 form part of these financial statements.

# BARDOC Limited (A Registered Society)

society limited by guarantee

## Statement of Financial Position

31 March 2016

		2016		2015
	Note	£	£	£
<b>Fixed Assets</b>				
Tangible assets	9		52,531	60,268
Investments	10		25	25
			<u>52,556</u>	<u>60,293</u>
<b>Current Assets</b>				
Debtors	11	407,306		451,265
Cash at bank and in hand		790,734		457,006
		<u>1,198,040</u>		<u>908,271</u>
<b>Creditors: amounts falling due within one year</b>	12	<u>(772,831)</u>		<u>(592,365)</u>
<b>Net Current Assets</b>			<u>425,209</u>	<u>315,906</u>
<b>Total Assets Less Current Liabilities</b>			<u>477,765</u>	<u>376,199</u>
<b>Provisions</b>				
Taxation including deferred tax	14		(8,038)	(3,920)
<b>Net Assets</b>			<u>469,727</u>	<u>372,279</u>
<b>Capital and Reserves</b>				
Profit and loss account	17		469,727	372,279
<b>Members Funds</b>			<u>469,727</u>	<u>372,279</u>

These financial statements were approved by the committee of management and authorised for issue on 12 October 2016, and are signed on its behalf by:



Ms. V Riding  
Officer

Society registration number: 31528R

The notes on pages 11 to 18 form part of these financial statements.



# **BARDOC Limited (A Registered Society)**

## **society limited by guarantee**

### **Statement of Cash Flows**

**Year Ended 31 March 2016**

	<b>2016</b>	<b>2015</b>
	<b>£</b>	<b>£</b>
<b>Cash Flows from Operating Activities</b>		
Profit/(loss) for the financial year	<b>97,448</b>	(319,929)
<i>Adjustments for:</i>		
Depreciation of tangible assets	<b>26,030</b>	25,544
Other interest receivable and similar income	<b>(788)</b>	(608)
Gains on disposal of tangible assets	<b>-</b>	(1,000)
Tax on profit/(loss) on ordinary activities	<b>26,561</b>	(88,710)
Accrued expenses	<b>365,648</b>	33,131
<i>Changes in:</i>		
Trade and other debtors	<b>43,959</b>	63,453
Trade and other creditors	<b>(208,692)</b>	93,028
Cash generated from operations	<b>350,166</b>	(195,091)
Interest received	<b>788</b>	608
Tax received	<b>1,067</b>	29
Net cash from/(used in) operating activities	<b>352,021</b>	(194,454)
<b>Cash Flows from Investing Activities</b>		
Purchase of tangible assets	<b>(18,293)</b>	(39,449)
Proceeds from sale of tangible assets	<b>-</b>	1,000
Net cash used in investing activities	<b>(18,293)</b>	(38,449)
<b>Net Increase/(Decrease) in Cash and Cash Equivalents</b>	<b>333,728</b>	(232,903)
<b>Cash and Cash Equivalents at Beginning of Year</b>	<b>457,006</b>	689,909
<b>Cash and Cash Equivalents at End of Year</b>	<b>790,734</b>	457,006

The notes on pages 11 to 18 form part of these financial statements.

# **BARDOC Limited (A Registered Society)**

## **society limited by guarantee**

### **Notes to the Financial Statements**

#### **Year Ended 31 March 2016**

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##### **1. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'.

##### **2. Accounting policies**

###### **Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in sterling, which is the functional currency of the entity.

###### **Transition to FRS 102**

The entity transitioned from previous UK GAAP to FRS 102 as at 1 April 2014. Details of how FRS 102 has affected the reported financial position and financial performance is given in note 19.

###### **Revenue recognition**

Turnover represents amounts receivable from contracts and deputising cover for services provided in the year. The society is not required to be registered for VAT.

###### **Income tax**

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in profit or loss, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case, tax is recognised in other comprehensive income or directly in equity, respectively.

Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference.

###### **Tangible assets**

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

# **BARDOC Limited (A Registered Society)**

## **society limited by guarantee**

### **Notes to the Financial Statements *(continued)***

#### **Year Ended 31 March 2016**

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#### **2. Accounting policies *(continued)***

##### **Tangible assets *(continued)***

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in equity, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in equity in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in equity in respect of that asset, the excess shall be recognised in profit or loss.

##### **Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

- 20% straight line
- 25% reducing balance

##### **Investments**

Fixed asset investments are initially recorded at cost, and subsequently stated at cost less any accumulated impairment losses.

##### **Provisions**

Provisions are recognised when the entity has an obligation at the reporting date as a result of a past event, it is probable that the entity will be required to transfer economic benefits in settlement and the amount of the obligation can be estimated reliably. Provisions are recognised as a liability in the statement of financial position and the amount of the provision as an expense.

Provisions are initially measured at the best estimate of the amount required to settle the obligation at the reporting date and subsequently reviewed at each reporting date and adjusted to reflect the current best estimate of the amount that would be required to settle the obligation. Any adjustments to the amounts previously recognised are recognised in profit or loss unless the provision was originally recognised as part of the cost of an asset. When a provision is measured at the present value of the amount expected to be required to settle the obligation, the unwinding of the discount is recognised as a finance cost in profit or loss in the period it arises.

##### **Financial instruments**

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the society after deducting all of its liabilities.

##### **Defined contribution plans**

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

# **BARDOC Limited (A Registered Society)**

## **society limited by guarantee**

### **Notes to the Financial Statements (continued)**

#### **Year Ended 31 March 2016**

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#### **2. Accounting policies (continued)**

##### **Defined contribution plans (continued)**

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as a finance cost in profit or loss in the period in which it arises.

##### **Going concern**

For the year ended 31 March 2016, the society reported a pre-tax profit of £124,009 (2015: loss £408,639) and at the balance sheet date, net assets of £469,727 (2015: £372,279).

The society's income is mainly derived from contracts with CCGs, all of which run until at least March 2017. If these contracts ceased, the impact would be a reduction in the related income and expenditure. There are no additional liabilities that would arise as a result.

Based on the above, the committee of management have a reasonable expectation that the society has adequate resources to continue in operational existence for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing the financial statements.

#### **3. Society limited by guarantee**

The society is limited by guarantee and consequently has no share capital.

Each of the members are liable to contribute an amount not exceeding £1 towards the assets of the society in the event of liquidation.

#### **4. Turnover**

Turnover arises from:

	<b>2016</b>	<b>2015</b>
	<b>£</b>	<b>£</b>
Rendering of services	<b><u>8,156,124</u></b>	<b><u>8,067,584</u></b>

The whole of the turnover is attributable to the principal activity of the society wholly undertaken in the United Kingdom.

#### **5. Operating profit**

Operating profit or loss is stated after charging:

	<b>2016</b>	<b>2015</b>
	<b>£</b>	<b>£</b>
Depreciation of tangible assets	<b>26,030</b>	25,544
Gains on disposal of tangible assets	-	(1,000)
Defined contribution plans expense	<b><u>160,924</u></b>	<b><u>182,543</u></b>

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# BARDOC Limited (A Registered Society)

## society limited by guarantee

### Notes to the Financial Statements *(continued)*

#### Year Ended 31 March 2016

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#### 6. Auditor's remuneration

	2016	2015
	£	£
Fees payable for the audit of the financial statements	<u>10,000</u>	<u>15,426</u>

#### 7. Staff costs

The average number of persons employed by the society during the year, including the officers, amounted to:

	2016	2015
	No.	No.
Administrative staff	<u>192</u>	<u>238</u>

The aggregate payroll costs incurred during the year, relating to the above, were:

	2016	2015
	£	£
Wages and salaries	1,649,446	1,724,361
Social security costs	158,486	164,697
Other pension costs	160,924	182,543
	<u>1,968,856</u>	<u>2,071,601</u>

#### 8. Tax on profit/(loss) on ordinary activities

##### Major components of tax expense/(income)

	2016	2015
	£	£
<b>Current tax:</b>		
UK current tax expense/(income)	23,510	(86,902)
Adjustments in respect of prior periods	(1,067)	-
Total current tax	<u>22,443</u>	<u>(86,902)</u>
<b>Deferred tax:</b>		
Origination and reversal of timing differences	4,118	(1,808)
<b>Tax on profit/(loss) on ordinary activities</b>	<u>26,561</u>	<u>(88,710)</u>

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# BARDOC Limited (A Registered Society)

## society limited by guarantee

### Notes to the Financial Statements (continued)

#### Year Ended 31 March 2016

#### 8. Tax on profit/(loss) on ordinary activities (continued)

##### Reconciliation of tax expense/(income)

The tax assessed on the profit on ordinary activities for the year is higher than (2015: lower than) the standard rate of corporation tax in the UK of 20% (2015: 21%).

	2016 £	2015 £
Profit/(loss) on ordinary activities before taxation	<u>124,009</u>	<u>(408,639)</u>
Profit/(loss) on ordinary activities by rate of tax	24,802	(85,814)
Adjustment to tax charge in respect of prior periods	(1,067)	-
Effect of expenses not deductible for tax purposes	26	-
Effect of capital allowances and depreciation	5,265	(2,896)
Utilisation of tax losses	(2,465)	-
Tax on profit/(loss) on ordinary activities	<u>26,561</u>	<u>(88,710)</u>

#### 9. Tangible assets

	Fixtures and fittings £	Motor vehicles £	Total £
<b>Cost</b>			
At 1 April 2015	234,221	17,017	251,238
Additions	18,293	-	18,293
<b>At 31 March 2016</b>	<u>252,514</u>	<u>17,017</u>	<u>269,531</u>
<b>Depreciation</b>			
At 1 April 2015	173,953	17,017	190,970
Charge for the year	26,030	-	26,030
<b>At 31 March 2016</b>	<u>199,983</u>	<u>17,017</u>	<u>217,000</u>
<b>Carrying amount</b>			
At 31 March 2016	<u>52,531</u>	<u>-</u>	<u>52,531</u>
At 31 March 2015	<u>60,268</u>	<u>-</u>	<u>60,268</u>

#### 10. Investments

	Shares in participating interests £
<b>Cost</b>	
At 1 Apr 2015 and 31 Mar 2016	<u>25</u>
<b>Impairment</b>	
At 1 Apr 2015 and 31 Mar 2016	<u>-</u>
<b>Carrying amount</b>	
At 31 March 2016	<u>25</u>

# BARDOC Limited (A Registered Society)

## society limited by guarantee

### Notes to the Financial Statements (continued)

#### Year Ended 31 March 2016

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#### 10. Investments (continued)

##### Investments in associates

The society holds 25% of the issued share capital of Rock Healthcare Limited, a company registered in England and Wales.

	2016 £	2015 £
<b>Aggregate capital and reserves</b>		
Rock Healthcare Limited	1,074,644	931,928
<b>Profit and (loss) for the year</b>		
Rock Healthcare Limited	141,204	114,248

#### 11. Debtors

	2016 £	2015 £
Trade debtors	297,766	295,159
Prepayments and accrued income	109,540	69,233
Corporation tax repayable	-	86,873
	<u>407,306</u>	<u>451,265</u>

#### 12. Creditors: amounts falling due within one year

	2016 £	2015 £
Trade creditors	241,863	411,321
Accruals and deferred income	490,195	124,547
Corporation tax	23,510	-
Pension control account	17,263	25,810
PAYE and NIC	-	30,687
	<u>772,831</u>	<u>592,365</u>

#### 13. Deferred tax

The deferred tax included in the statement of financial position is as follows:

	2016 £	2015 £
Included in provisions (note 14)	<u>8,038</u>	<u>3,920</u>

The deferred tax account consists of the tax effect of timing differences in respect of:

	2016 £	2015 £
Accelerated capital allowances	<u>8,038</u>	<u>3,920</u>

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# BARDOC Limited (A Registered Society)

## society limited by guarantee

### Notes to the Financial Statements *(continued)*

#### Year Ended 31 March 2016

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#### 14. Provisions

	Deferred tax (note 13) £
At 1 April 2015	3,920
Additions	4,118
At 31 March 2016	<u>8,038</u>

#### 15. Employee benefits

##### Defined contribution plans

The amount recognised in profit or loss as an expense in relation to defined contribution plans was £160,924 (2015: £182,543).

#### 16. Financial instruments

The carrying amount for each category of financial instrument is as follows:

	2016 £	2015 £
<b>Financial assets</b>		
Financial assets that are debt instruments measured at amortised cost	<u>1,088,500</u>	<u>752,165</u>
<b>Financial liabilities</b>		
Financial liabilities measured at amortised cost	<u>(259,126)</u>	<u>(467,818)</u>

#### 17. Reserves

Profit and loss account - This reserve records retained earnings and accumulated losses.

#### 18. Operating leases

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2016 £	2015 £
Not later than 1 year	5,591	10,765
Later than 1 year and not later than 5 years	2,278	7,870
	<u>7,869</u>	<u>18,635</u>

#### 19. Transition to FRS 102

These are the first financial statements that comply with FRS 102. The society transitioned to FRS 102 on 1 April 2014.

No transitional adjustments were required in equity or profit or loss for the year.



**BARDOC Limited (A Registered Society)**

**society limited by guarantee**

**Notes to the Financial Statements** *(continued)*

**Year Ended 31 March 2016**

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**20. Controlling party**

The society is controlled by the committee of management.

**BARDOC Limited (A Registered Society)**

**society limited by guarantee**

**Management Information**

**Year Ended 31 March 2016**

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**The following pages do not form part of the financial statements.**

# BARDOC Limited (A Registered Society)

## Detailed Income Statement

Year Ended 31 March 2016

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	2016	2015
	£	£
<b>Turnover</b>		
Fee income	173,209	240,089
Contract income	6,102,334	5,861,498
Sundry income	1,880,581	1,965,997
	<u>8,156,124</u>	<u>8,067,584</u>
<b>Cost of Sales</b>		
GP fees	4,324,281	4,411,332
Travel and transport costs	86,860	63,459
Drugs	63,544	73,349
Telephone triage nurses	690,375	686,239
Dental contract fees	217,030	217,042
Wages and salaries	866,344	850,565
	<u>6,248,434</u>	<u>6,301,986</u>
<b>Gross Profit</b>	<u>1,907,690</u>	<u>1,765,598</u>
<b>Overheads</b>		
Administrative expenses	1,784,469	2,174,845
<b>Operating Profit/(Loss)</b>	<u>123,221</u>	<u>(409,247)</u>
Other interest receivable and similar income	788	608
<b>Profit/(Loss) on Ordinary Activities Before Taxation</b>	<u><u>124,009</u></u>	<u><u>(408,639)</u></u>

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# **BARDOC Limited (A Registered Society)**

## **Notes to the Detailed Income Statement**

**Year Ended 31 March 2016**

	2016	2015
	£	£
<b>Administrative Expenses</b>		
Wages and salaries	783,102	873,796
Staff national insurance contributions	158,486	164,697
Staff pension contributions - defined contribution	160,924	182,543
Rent rates and water	(12,235)	112,754
Insurance	89,197	81,263
Repairs and maintenance	773	24,501
Medical managers	145,200	172,763
Hire of equipment (non-operating leases)	3,383	27,604
Telephone	81,365	65,866
Computer costs	112,455	200,612
Printing postage and stationery	31,430	38,416
Staff training	5,052	18,954
Sundry expenses	16,251	11,586
Subscriptions	12,231	11,413
Legal and professional fees	158,349	144,561
Auditors remuneration	10,000	15,426
Depreciation of tangible assets	26,030	25,544
(Gain)/loss on disposal of tangible assets	-	(1,000)
Bank charges	2,476	3,546
	<u>1,784,469</u>	<u>2,174,845</u>
<b>Other Interest Receivable and Similar Income</b>		
Interest on cash and cash equivalents	517	608
Corporation tax interest receivable	271	-
	<u>788</u>	<u>608</u>