**Retiring GP Checklist**

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| **Name of Retiring Partner :** |
| **Proposed Date of Retirement :** |

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| **Aspect** | **Detail** | **Action/Comment** |
| Partnership Agreement | Examine the partnership agreement to determine length of notice and method of serving this in the circumstances which apply |  |
| Examine the partnership agreement for other clauses relevant to the circumstances |  |
| Resignation | Obtain a written notice from the outgoing partner ensuring that it complies with the terms of the partnership agreement |  |
| ICB, Area Team, PCSE & 3rd Parties | Advise the ICB, Area Team, PCSE & your Accountant of the pending change **as early as possible** [Retirement - Primary Care Support England](https://pcse.england.nhs.uk/services/gp-pensions/retirement-24-hour-retirement-and-death-in-service/retirement/) |  |
| Inform staff, advise whether it is confidential information regarding patients |  |
| Advise the Contracts Department of the ICB, Area Team or any Shared / Central services division of the contractual change |  |
| The Area Team is the employing authority for GP pension purposes. Advise the Area Team, PCSE of the pending retirement / resignation and provide them with an estimate of GP earnings on which to base superannuation charges for the forthcoming period, once the Accountant has calculated this |  |
| Advise the ICB, Area Team, PCSE of the reallocation of the outgoing GP patient list. Forms will be required by the PCO to formally request this |  |
| PGD’s | You need to check who has signed off your PGDs to ensure it is not the retiring partner. If it is the retiring Partner these will need to be revised by all and signed either by a current Partner or a Prescribing Nurse |  |
| Hospital Contracts | If retiring GP holds a community hospital post, advise HR Department of retirement and of reallocation of duties |  |
| Defence Insurance | Advise the defence insurer of the effective date of cessation and the arrangements for cessation or continuation of premium payments |  |
| Life Insurance | Where the partnership has affected life assurance for the protection of the business, advise the insurer of the effective date of cessation for the partner leaving. Advise the partner in writing of the cessation date. |  |
| Take similar action in respect of life assurance arranged in connection with a mortgage or unsecured loan |  |
| Legal Expenses Insurance | Advise the insurer of the partnership change and the effective date |  |
| Locum Insurance | Advise the insurer of the partnership change and the effective date |  |
| Building and Content Insurance | Advise the insurer of the partnership change and the effective date |  |
| Mortgage / Loan Company | Advise any mortgagee and arrange for the outgoing partner to be removed from the mortgage and the title to the property from the effective date. Where there is an incoming partner make arrangements to include this partner within the financial arrangements (where this is to be the case) |  |
| Lease | Advise Landlord of change to partnership and leaseholders. |  |
| Premises Revaluation | Arrange a valuation / district valuer valuation for the purposes of partnership change, and, if applicable, for the recalculation of notional / cost rent. |  |
| Companies House | In the event of the partnership being formed as a Limited Liability partnership (LLP) advise Companies House of the partnership changes and the effective date. Where there is a limited company in existence this will also need to be advised.Forms may be downloaded from the Companies House [Companies House - GOV.UK (www.gov.uk)](https://www.gov.uk/government/organisations/companies-house) |  |
| Professional Advice | Advise the accountant of the proposals and involve them in the procedures at an early stage. They will require details of the revaluation and may need to prepare interim accounts to calculate the amount owing to the outgoing partner. |  |
| Ask the accountant to prepare estimates of earnings for the partners for superannuation purposes for submission to the PCO. Advise the outgoing partner in writing of the figures and advise them that this figure is an “on account” figure which will be subject to adjustment after the financial year end, at which time a surplus or deficit may exist and will be accounted for with them at that time. |  |
| Consider how the practice is to fund the payment to the outgoing partner. If this is to be via an incoming partner this person will need to be involved in those discussions relating to the financial aspects of the change. Discuss this with the partners and the accountant. |  |
| Obtain an estimate of additional accountancy charges and legal charges. Discuss whether this is to be paid by the practice, by the outgoing / incoming partner, or in accordance with provisions in the partnership agreement. |  |
| DWP | Inform DWP for pension changes (for specific pension reference). |  |
| Bank | Advise the bank of the change, and any new partnership title. |  |
| Make arrangements to delete any signatory from the effective date and add a new one (if applicable). |  |
| Make arrangements with the bank to continue to accept cheques payable in whole or in part to the retired partner for an agreed period following removal from the account (a temporary arrangement) or determine the bank’s requirements. |  |
| Order new cheque books / paying in books / credit cards |  |
| Cancel Direct Debits relating to the retiring partner; e.g. Class 2 National Insurance. |  |
| Stationery | Update Practice leaflet and website  |  |
| Update the Practice’s entry on NHS Choices website  |  |
| Suppliers | Advise local practices and pharmacies |  |
| Inform suppliers of change of partnership title where necessary |  |
| Patients | Engage with your PPG, inform them prior to any communication with patient |  |
| Revenue and Customs | Ensure any payroll or accounts software (especially software which produces or submits tax returns on-line) is updated to reflect the correct partnership title as at the end of the tax year, to coincide with the inland revenue advice / information. |  |
| Advise Revenue and Customs of the change of partnership personnel and title in good time prior to the tax year end. |  |
| Advise Revenue and Customs of cessation of retiring GPs Class 2 NI Contributions *or arrange this via the accountant. Cancel Direct Debit at bank* |  |
| Premises / Equipment | Where telephone accounts for home use are paid by the practice advise the telephone company of the date of cessation of the payments and the arrangements (if any) for the continuance of the service. *Cancel the direct debit.* |  |
| Advise mobile phone company of cessation of service and any continuance arrangements. Retrieve mobile phone |  |
| Arrange for retrieval of any practice equipment including items (e.g. laptops) normally held at home. |  |
| Set out in writing arrangements for retrieval of lease car and the payment (if any) of any early termination penalty clauses. |  |
| Advise the alarm company of the date of cessation and the police. Retrieve premises key and remove from list of keyholders. Delete any personal alarm deactivation codes. |  |
| Retrieve premises / drug keys |  |
| Staff | Organise leaving event and gift! |  |
| IT | Contact Clinical System Providers for guide to removing GP from the system |  |
| CQC | Inform CQC of partner retirement and follow the guide [Making changes to your registration | CQC Public Website](https://www.cqc.org.uk/guidance-providers/registration/making-changes-your-registration#partnerships) |  |