



# Local Care Direct

## Annual Report 2023–24



# Looking forward

## a statement from our Chair



I am pleased to write this introduction to Local Care Direct's Annual Report for 2024 – the year the organisation celebrates its 20th anniversary in June. At our Annual General Meeting – the invite for which is on page 11 – we plan to launch a programme of events for the year, and I encourage all members of staff, partners and charitable organisations to attend if they can. Together, we can take pride in making Local Care Direct a linchpin of the NHS in West Yorkshire – and recognised widely as a well-run, innovative partner.

Our front-line colleagues directly experience the challenges the NHS faces in terms of increased demand and constrained funding, and what pleases me most is how the values of the organisation shine through in our response. So, for example, the coming months will see us introduce new technology to support our telephone-based services, as well as implement new ways of working to improve our efficiency and effectiveness.

As the NHS and the wider health and social care sector move forward following the disturbing Lucy Letby case, I want to use this opportunity to reinforce Local Care Direct's collective commitment to the highest possible standards of patient safety, which you will be able to read about in our Patient Safety Incidence Response Plan (PSIRP) that will be published on our website later in the year. As a Board, we believe that it is vital that we define a positive safety culture in the organisation where the environment is collaboratively crafted, created, and nurtured so that everybody can flourish to ensure high-quality, safe care.

We know that positive patient safety and healthy organisational culture are two sides of the same coin. The Executive and Board are therefore united around creating and maintaining a culture where colleagues are valued, well supported and encouraged to speak up. I hope you can see this in our new values, which we will embed moving forward.

Finally, I would like to give a big thank you on behalf of the Board and Executive to all those who have contributed to the development of Local Care Direct over the last two decades. Here's to the next 20 years together.

Kind regards,  
Tim Keenan  
Chair

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# Reflections on 2023–24

## a statement from our Chief Executive



I always find writing this statement to be a timely opportunity to reflect, and I am always proud of the work we do at Local Care Direct – a feeling that was particularly present this year when we refreshed our values. It was wonderful to see that our colleagues across the organisation feel the same level of pride and you can read more about that in our Social Impact Report. I urge you to have a look, it's such a positive celebration of our achievements.

There were many reasons to celebrate last year – the NHS turned 75, it was the 75th anniversary of the arrival of the Windrush generation and the Board of NHS England formally announced that the NHS would be stepping down from its level-three incident response to COVID-19. There is no doubt that the wider long-term impact of the pandemic will continue to be significant for years to come, and I am proud that our specialist team can continue to support clinically vulnerable patients with COVID-19 via the Covid Medicine Delivery Unit (CMDU) services.

Of course, the year has not all been positive. The financial situation within

the public sector is unlikely to improve for several years, despite the fact that health and care services continue to get busier. Indeed, there has been much focus on the growing financial challenges within the local health and care economy – with a greater emphasis on efficiency and value for money. In light of that, I am pleased to report that Local Care Direct remains in a positive position.

Over the years we have grown into a resilient, well-respected organisation that has a strong reputation for doing the right thing. This was clear during our Commissioner's review of the West Yorkshire Urgent Care and Dental Clinical Assessment and Booking service contracts, which were renewed on 1 April 2024. Working in the urgent care setting is not easy and we welcome all opportunities to improve. Last year, we became a member of Urgent Health UK to continue our development through positive partnerships and collaboration.

I am thrilled that we will be celebrating our 20th anniversary this year. We started as a West Yorkshire-wide GP Cooperative offering out-of-hours primary care, and we have developed into a cornerstone of the West Yorkshire Integrated Care System. I hope you all share the same level of pride as I do.

Kind regards,  
Helen Carr  
Chief Executive Officer

# Our role

## delivering health services

Our purpose is to care for people. Established as a community-owned social enterprise in 2004 to deliver health services across West Yorkshire, we aim to meet the needs and expectations of our patients, and our NHS and social care partners.

As a partner within the Integrated Care System, we take on a significant role straddling both primary and secondary care services 24 hours a day, 365 days a year. We work with our partners in Urgent and Emergency Care to provide high-quality services that are easy to access and understand, while ensuring people in our communities can receive the right advice, care and support in the right place and as close to home as possible.

Over the past 20 years, we have developed a broad range of services for patients across Yorkshire and the Humber including: a centralised contact centre, GP out-of-hours services, Urgent Treatment Centres, walk-in facilities, extended access primary care services, and a dental assessment and booking service, as well as several bespoke services for our NHS clients.

During 2023–24, we refreshed our organisational values in preparation for our 20th anniversary. Built on colleagues' input and with support from external specialists, we agreed that together, we act with 'Kindness & Respect', 'Fairness & Consistency', 'Honesty & Integrity'.

Our workforce includes  
**437 employees**  
& **245 sessional**  
**colleagues\***



We operate out  
of **17 sites** across  
West Yorkshire



We provided healthcare services  
to an estimated population of

# 8 million

in Yorkshire and the Humber,  
and the North East†



\* Workforce figures taken from 6 April 2024

† Level of service varies per location



# Our services in numbers

between 1 April 2023 and 31 March 2024

Last year,

we delivered

**22 services for the NHS,**

**which saw 726,093 patient cases**



We worked with our partners to deliver Urgent Community Response across West Yorkshire, providing clinical triage and GP support to

**12,545 referrals**



## We triaged the 5,807 cases

that came into our Covid Medicine Delivery Unit (CMDU) service, supporting clinically vulnerable patients to access COVID-19 antivirals



**We spoke to 287,070**

patients in our Dental Clinical Assessment and Booking service, helping them get urgent dental care – that's 17,000 more than last year

We deliver the West Yorkshire Urgent Care service and  
**this year, 266,688 patient cases**  
came to us during the out-of-hours period

Our Emergency Department Validation service

**advised 10,604 people**

that they did not need to go to an Emergency  
Department and provided alternatives



**We visited**  
**19,853 patients**

when they were too ill to travel to  
us, and we also saw 65,249 patients  
in Primary Care Centres



**We supported 97,372 patients**

who came to our St George's and Wharfedale Urgent  
Treatment Centres, and our King Street Walk-In Centre –  
that's 10,000 more than last year



**Our Social Impact Report**

has more information about our efforts during  
2023-24, head to our website to view it:  
[www.localcaredirect.org.uk](http://www.localcaredirect.org.uk)

# Local Care Direct's Executive Committee

Helen Carr leads the Executive Committee, who provides key strategic planning and operational leadership to the organisation and its employees. The committee also provides financial oversight, as well as reporting to and acting on behalf of the Board.

The committee meets every Monday morning to facilitate prompt decision-making in addition to their monthly Business Performance meeting, where they ensure Local Care Direct (LCD) has the resources, structures and governance in place to achieve the required standards.



## Helen Carr, Chief Executive Officer

Helen has a background in finance as a qualified Chartered Accountant. She has experience in contracting, auditing and managing private companies, PLCs and charitable organisations. She's been in her role for 11 years and is passionate about social enterprise, putting our values at the core of all that we do.



## Alison Russell, Director of Quality & Risk

Alison has been with LCD since the beginning, joining in 2004. She has worked across a variety of roles and is currently the Care Quality Commission's (CQC) registered manager for all of our services, ensuring we are compliant with all contractual and regulatory standards. Alison also takes on the additional role as LCD's Senior Information Risk Owner.



## Carol Gilchrist, Director of Operations

Carol joined LCD in 2022 after 25 years' experience at Kirklees Council, working closely with local communities. She is passionate about collaboration and has worked with partners across the West Yorkshire ICS. She is a compassionate leader who champions equality, diversity and inclusion. Carol is also LCD's Accountable Emergency Officer.



## Dawn Mackman, Director of Clinical Governance & Quality

Dawn has experience in emergency and acute care settings, and Leeds City Council. She has worked as an Emergency and Advanced Nurse Practitioner, Clinical Manager, and lecturer at Leeds and Huddersfield universities. She joined LCD in 2011, and takes on the additional role of Caldicott Guardian and is accountable for controlled drugs.





### **Faisal Haque, Associate Director of Operations**

Faisal qualified as a Pharmacist in 2009 and gained nine years of management experience in Community Pharmacy before joining LCD in 2018 as a trainee Advanced Clinical Practitioner. He has since taken on roles such as Medicines Management Lead and Clinical Services Manager. Faisal has the additional role as our values champion.



### **Dr Jonathan Ring, Medical Director**

Jonathan has worked as a GP since 2009 and joined LCD in 2012. He is an Honorary Senior Lecturer at University of Leeds, a GP Trainer, RCGP Clinical Advisor, NICE GP Reference panel member and a GMC Associate. As well as being one of West Yorkshire ICB's Safeguarding Named GPs, Jonathan takes on the additional role as LCD's Senior Safeguarding Lead.



### **Kim Anderson, Associate Director of People & Resourcing**

Kim joined LCD this year from the public sector, where she gained over 20 years of experience in operational and HR roles. She has worked across the Ministry of Justice in Prisons, Probation Services and the Judicial Office. With a passion for delivering for the benefit of the community, Kim was keen to move to a values-driven, third-sector organisation.



### **Michael Hargreaves, Acting Director of Finance & IT**

Michael joined LCD in 2020 from a Global Tier One Automotive Manufacturer and has experience from a breadth of industries including construction and software. As a Chartered Accountant, he is responsible for the financial management of LCD, ensuring we remain financially compliant. Mike is passionate about the values of a social enterprise.



### **Paul Dean, Company Secretary**

Paul joined LCD as Company Secretary in 2019 following a career in banking. He acts as Secretary to the Board, and the Audit, Risk and Service Improvement Committee, ensuring LCD has effective governance in place. He has been instrumental in developing LCD's relationships with Community Foundations and is also a Trustee of HALE charity in Shipley.



### **Phil Bromage, Director of Service Development**

Phil has 40 years of experience across legal and medical services, with a strong track record in service development and company turnaround, specialising in quality control and practice management systems. In recent years, he has taken a keen interest in sustainable practices and has spearheaded LCD's green agenda.

# Local Care Direct's Board Members

Tim Keenan leads the Board, which consists of Executive Directors and Non-Executive Directors, one of whom is elected by members. The Board oversees corporate strategy and supports the Executive Team to ensure the business has the necessary resources, structures and governance in place.



## Tim Keenan, Chair

Tim is a retired accountant from Ernst and Young and a specialist healthcare management consultant. He has advised successive governments on healthcare policy, as well as helping statutory regulators, health commissioners and providers to improve care and increase productivity over many years. He is committed to helping LCD's social enterprise model succeed.



## Helen Carr, Chief Executive Officer

Our Chief Executive, Helen, has a background in finance as a Chartered Accountant. She has experience in contracting, auditing and managing private companies, PLCs and charitable organisations. Helen has been in her role for 11 years and is passionate about social enterprise, putting our values at the core of all that we do.



## Dr Adam Sheppard, Non-Executive Director

Recently retired as Senior Partner from a GP Partnership after 31 years, Adam continues to work in a clinical capacity and has held senior clinical leadership roles since 2013, including Chair and clinical leader of Wakefield CCG. Whilst continuing his professional leadership role in Wakefield, Adam brings his extensive knowledge of West Yorkshire urgent care to LCD.



## Dr David Hughes, Non-Executive Director

David has been a GP partner in Holmfirth since 1987 and was a member of the Clinical Commissioning Group in Huddersfield from its formation in 2013. During the six years he was with the CCG, he was the Urgent Care Lead and chaired the West Yorkshire Urgent Care Board. David is a passionate advocate for the NHS and LCD.



### **Jackie Donlon, Member Non-Executive Director**

Jackie began working at LCD part-time alongside her role as a Headteacher's Personal Assistant, which she held for 23 years. Currently, Jackie works at LCD as a Contact Centre Agent and supports new services such as Urgent Community Response, Covid Medicine Delivery Unit and ED validation. She is a Registrar and Celebrant, and can legally officiate and conduct wedding ceremonies.



### **Dr Georgina Haslam, Non-Executive Director**

Throughout Georgina's career she has championed Quality Improvement, and improved patient pathways, and has worked both regionally and nationally to implement improved patient outcomes. She was LCD's Clinical Director from 2010–11, re-joined LCD as a Non-Executive Director in 2014 and was Chair from 2016–23. She is now Chair of the Audit, Risk and Service Improvement Committee.



### **Olivia Butterworth, Non-Executive Director**

Olivia has worked with a range of voluntary sector organisations and has a background in community development and education. She has a passion for empowering people to own change, whilst ensuring they have a voice in the design, planning and delivery of health and care services.



### **Dr Sabine Kollment-Scharl, Non-Executive Director**

Sabine worked as a GP in south Leeds where she was involved in a national project to reduce hospital admissions prior to joining LCD in 2004. Sabine obtained an MBA with a focus on Healthcare Management in Michigan while living in the USA before coming to England. One of her particular interests is palliative care and she is passionate about improving patient care and service development.



### **Dr Taz Aldawoud, Non-Executive Director**

Taz is a GP, holds an MBA with specialism in Strategic Management in Healthcare, and is the founder and CEO of Doc Abode, an award-winning digital workforce platform. Taz is passionate about creating a safer and more responsive healthcare system through the enabling of digital technologies within the NHS.

# Notice of Annual General Meeting of Local Care Direct Limited

This is notice that the 19th Annual General Meeting of Local Care Direct will take place on 27 June at 12:00pm, with tea and coffee available from 11:30am.

You are invited to join us for the event at West Yorkshire Manufacturing Services (Armytage Road, Brighouse, West Yorkshire, HD6 1QF) where a buffet lunch will be provided. Voting and approval will be completed on the day, with the purpose of transacting the following business:

1. To approve the minutes of the Annual General Meeting held on 28 June 2023.
2. To receive extracts of the Directors' Report and Financial Statements together with the auditor's report thereon for the year ended 30 September 2023 (please see the following pages).
3. To consider, and if thought fit, reappoint Grant Thornton LLP as LCD auditors and authorise the Directors to fix the remuneration of the auditors.
4. To re-elect Dr Georgina Haslam as a Non-Executive Director.
5. To re-elect Olivia Butterworth as a Non-Executive Director.
6. To transact any other business permitted under the rules.

By order of the Board

Paul Dean  
Company Secretary  
May 2024

Please note that full copies of the Directors' Report and Financial Statements for the year ended 30 September 2023 can be obtained by email via [Paul.dean@lcdwestyorks.nhs.uk](mailto:Paul.dean@lcdwestyorks.nhs.uk)





# Our Audit, Risk and Service Improvement Committee



The Audit, Risk and Service Improvement Committee supports Local Care Direct's Board through additional detailed scrutiny of the organisation's governance; this includes areas such as statutory audit and financial requirements, review of the many national requirements of reporting in areas such as IT governance and fraud awareness, and internal controls in areas such as Health and Safety, Infection Control, and Clinical Governance.

A key success of 2023–24 was the internal initiative to review our Risk registers, which were owned by individual departments and not linked across Local Care Direct. A new internal risk structure has now been set up with the formation of a Risk Committee that includes 'hands-on' managers.

We started by reviewing the 19 original registers, which highlighted duplication and confusion regarding ownership. From the review, we merged the risks into four manageable, new registers. As a result, there has been a significant improvement in the mitigation for high

operational risks – reducing the overall status of four major risks from Red to Amber.

In addition, we are now working more closely with experts regarding the awareness of NHS Fraud risks and have continued to heighten awareness of Cyber Security, with a particular focus on phishing emails to which every employee is exposed to.

Once again, we have engaged with Audit Yorkshire to undertake some internal audits on our behalf, and this year we received an outstanding financial audit report from our external auditors, Grant Thornton.

During the last year, we have strengthened our focus on all areas, including Clinical and Operational, which contribute to service improvements and patient safety. We continue to promote the ongoing initiative to review our culture, ensuring every voice counts within the organisation.

Whilst it is the committee's role to provide an overview and scrutinise these areas, these successes would not be possible without the contribution that each and every person working for Local Care Direct makes on a daily basis, for which we thank you all.

Thank you  
Dr Georgina Haslam  
Chair of the Audit, Risk and Service Improvement Committee



# Key activities and figures for 2023–24

## Internal audits

We have an extensive audit program that covers appropriate access to systems, safeguarding, clinical outcomes and many other areas. In addition to these, during 2023–24 we carried out 16 internal patient pathway audits, including “Cases closed under the 12/24 hour protocol”. This audit looks to see what condition the patient presented with and if they accessed another healthcare provider within seven days of the case being closed.

The latest audit showed that out of 150 patients, two cases attended an Emergency Department (ED), 100 took no further action and the remaining 48 patients were seen by an appropriate service such as their own GP during in-hours.

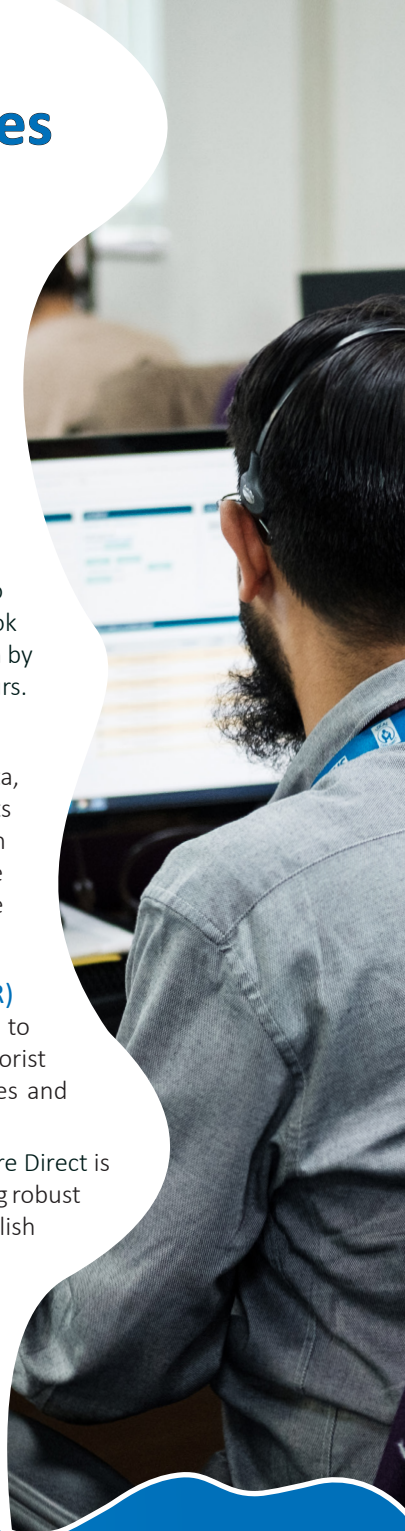
## Reportable information incidents

We have robust measures to protect our patients’ data, including the process to report and investigate any incidents relating to how we hold and use confidential data. Between 2023 and 2024, Local Care Direct did not experience any breaches in data that needed to be reported to the Information Commissioner’s Office.

## Emergency Preparedness Resilience Response (EPRR)

Over recent years, the UK’s EPRR leads have responded to a significant amount of change and disruption, from terrorist incidents to the pandemic, in addition to public enquiries and high-profile cases such as ‘Letby’.

The demand for robust and resilient processes in Local Care Direct is significant. The standards and the burden of proof regarding robust governance and proactive planning have led NHSE to establish a new framework and assurance process. This year, Local Care Direct’s Accountable Emergency Officer has made significant progress towards national compliance with the new NHSE assurance process, putting in place arrangements for our Tactical (SILVER) and Strategic (GOLD) leads to complete rigorous training.



# Our financial summary

The Directors are pleased to report the following financial results for the year ended 30 September 2023. Local Care Direct has continued to manage its expenditure in line with its turnover to maintain an appropriate level of surplus. The Statement of Financial Position remains strong, which provides us with continued resilience.

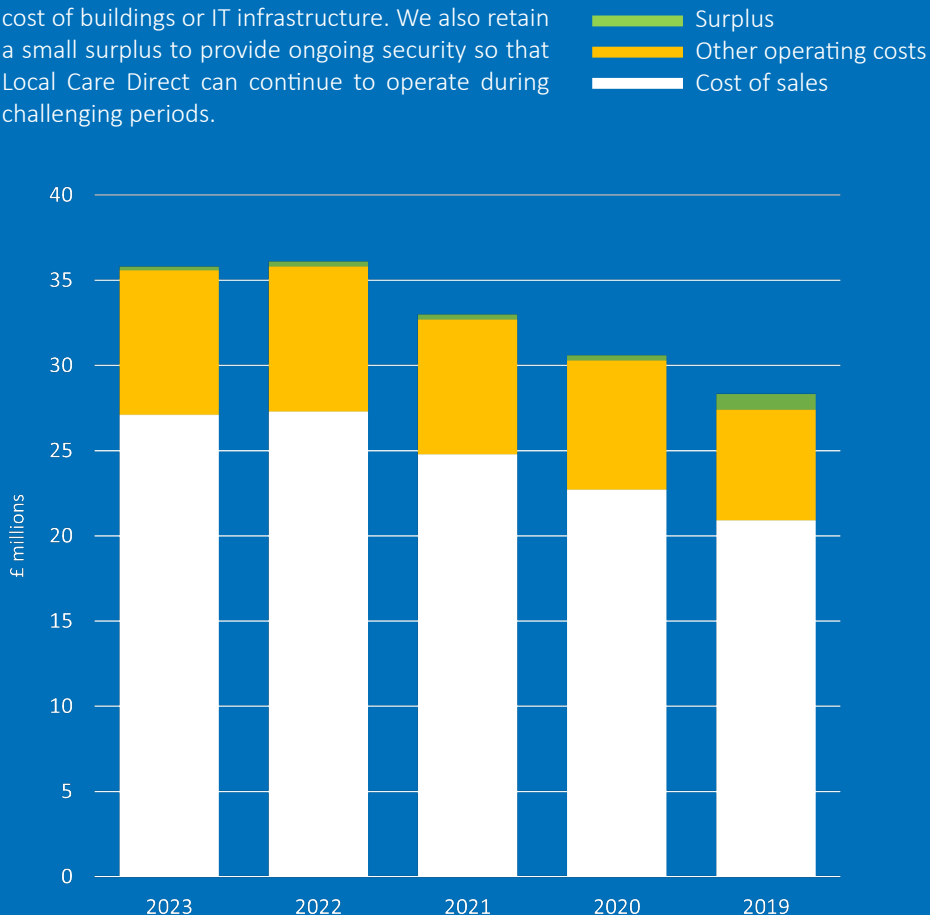
Statement of Financial Position	2023 (£)	2022 (£)
Tangible and intangible fixed assets	721,625	803,489
Current assets	11,520,148	12,563,611
Creditors: Amounts falling due within one year	-4,488,203	-5,772,743
<b>Net current assets</b>	<b>7,031,945</b>	<b>6,790,868</b>
<b>Total assets less current liabilities</b>	<b>7,753,570</b>	<b>7,594,357</b>
Creditors: Amounts falling due after more than one year	0	-4,083
<b>Net assets</b>	<b>7,753,570</b>	<b>7,590,274</b>
<b>Reserves</b>	<b>7,753,570</b>	<b>7,590,274</b>

Income and Expenditure	2023 (£)	2022 (£)
<b>Turnover</b>	<b>35,871,745</b>	<b>36,211,973</b>
Cost of sales	-27,146,466	-27,370,568
<b>Gross surplus</b>	<b>8,725,279</b>	<b>8,841,405</b>
Other operating charges	-8,852,620	-8,628,023
<b>Operating surplus</b>	<b>-127,341</b>	<b>213,382</b>
Interest receivable	374,269	77,744
Interest payable and similar charges	-1,262	-1,429
<b>Surplus on ordinary activities before taxation</b>	<b>245,666</b>	<b>289,697</b>
Tax on surplus on ordinary activities	-82,370	-14,771
Surplus for the financial year	163,296	274,926
Reserves brought forward	7,590,274	7,315,348
<b>Reserves carried forward</b>	<b>7,753,570</b>	<b>7,590,274</b>

# Understanding our income and expenditure

Turnover is the total amount of funding Local Care Direct receives to provide services; this comes from a range of sources including Integrated Care Boards (ICBs) and individual GP surgeries.

The largest portion of this money is spent on the ‘cost of sales’, which are costs directly linked to the service, and the activity of the service provided, such as clinical wages or medical supplies. Other operating costs are costs that span multiple services or those unaffected by service activity levels, such as the cost of buildings or IT infrastructure. We also retain a small surplus to provide ongoing security so that Local Care Direct can continue to operate during challenging periods.



# Extract from the Directors' Report and Strategic Review for the year ended 30 September 2023

The principal activity of Local Care Direct (LCD) during the year was the provision of healthcare services.

The Board reports the achievement of a surplus before taxation of £245,666 for the year ended 30 September 2023, representing 0.7% of turnover (2022: £289,697). LCD continues to deliver the West Yorkshire Urgent Care (WYUC) contract, which incorporates the Leeds Urgent Treatment Centres (UTCs). The core elements of this contract account for approximately 71% of turnover.

The NHS is currently encountering significant financial pressure. Competing demands for clinical staff, coupled with patient demand in excess of funded resources, means that LCD must continue to dynamically monitor patient activity levels against available resources within budget. Changes to employment market forces have led to difficulties in filling certain non-clinical shifts. Consequently, towards the end of the financial year, the management team made the decision to uplift non-clinical and certain clinical pay rates.

Both the Leeds UTCs and King Street walk-in services encountered sharp reductions in activity from March 2020 due to COVID-19. Activity within the Leeds UTCs has recovered well, with annual patient numbers now over 10% higher than before the pandemic. King Street walk-in activity levels, although improving, have been slower to recover;

the annual number of patients prior to the pandemic was c39,500, compared to the year ended 30 September 2022 of c21,000 and the year ended 30 September 2023 of c29,000.

Whilst slightly reduced compared to last year, patient activity within the Yorkshire and Humber Dental Clinical Assessment and Booking Service continues to run significantly above levels envisaged in the original contract, with chargeable activity for the year ended 30 September 2023 of 270,000 patients (2022: 293,000), compared to a baseline of 181,000. Insufficient availability of dental treatment appointments as a disposition from this service has led to high levels of patient churn, with total demand for the year ended 30 September 2023 of 431,000 (2022: 452,000).

During the year, LCD continued to deliver services commenced in the previous financial year as well as new services, the majority of which capitalise on our Contact Centre hub operation to provide additional services and pathways at place and across the West Yorkshire footprint:

- Urgent Community Response (UCR). LCD delivers the patient hub for this service. In the year to 30 September 2022, this operated in the Kirklees and Calderdale areas. In the year to 30 September 2023, the service was expanded to also cover Wakefield and Leeds.

- 111 First and Emergency Department (ED) Validation. LCD continues to deliver these services, which are now incorporated into the main WYUC contract. LCD offers the clinical assessment service for 111 First / ED Validation. These services essentially provide a triage service to support the healthcare system by ensuring that ED and other medical attendances are appropriate.
- Covid Medicines Delivery Unit (CMDU). LCD continues to deliver CMDU services within West Yorkshire and has also secured new short-term contracts to provide the service in South Yorkshire and the North East and Cumbria.

Changes to the commissioning of Extended Access Services from 1 October 2022 effectively precluded LCD from continuing to deliver the Greater Huddersfield and Wakefield Extended Access Services. Consequently, both these contracts ended on 30 September 2022.

LCD continues to play a key role in the health economy across our Integrated Care System (ICS) in West Yorkshire:

- We are an active member of the West Yorkshire Urgent and Emergency Care Programme Board.
- We are playing an active role in the development of Integrated Urgent Care (IUC), with the pathway providing clinical advice and consultation at West Yorkshire level and integrating with place-based service provision.
- We are developing and delivering new services as part of place-based pathways, within local partnership agreements.
- We are embedded within local same-

day urgent care solutions, including redirection of ED pathways to our walk-in services, and ED validation.

- We provide infrastructure and support to Primary Care across the region.

As an independent healthcare provider, LCD remains acutely aware of the importance of maintaining a sufficient range of contracts and level of turnover to support the corporate infrastructure. LCD's contracts tend to be fixed term in nature and historically have often been subject to extensions of just 6 to 12 months. Currently, the position with regard to key contracts is as follows:

- WYUC (including ED validation and 111 First) and Leeds UTC services – the current three-year combined contract ends on 31 March 2024. Commissioners have indicated the intention to award an additional two-year extension (with the option of a further one year) from 1 April 2024. The core elements of the WYUC and Leeds UTC contracts account for c71% of LCD's turnover, increasing to c76% when including ED validation and 111 First elements.
- King Street Contract – the current one-year contract, which commenced on 1 April 2023, includes an option for Commissioners to extend the term by a further year. Commissioners have confirmed that they intend to enact this extension to 31 March 2025. Furthermore, Commissioners have also confirmed that internal governance has been completed to facilitate the issue of a new contract from 1 April 2025.



- The collaborative Urgent Community Response (UCR) service started in 2020 and the current contract ends on 31 March 2023. Commissioners have confirmed that a three-year contract extension will be awarded from 1 April 2024.
- The Dental Clinical Assessment and Booking (DCAB) contract commenced in April 2019. This is a five-year contract to March 2024, with the option to extend for a further two years. Commissioners have now confirmed that they wish to invoke the two-year extension to 31 March 2026.
- West Yorkshire CMDU service. Commissioners have confirmed that the service will continue until 30 June 2024.

### Going concern

The management team have presented a forecast to 31 March 2025 to the Board. After reviewing the Society's budget and forecast to 31 March 2025 and the facilities currently available, the Board is confident that the Society has sufficient resources to continue for the foreseeable future. For this reason, the Society has adopted the going concern basis in its financial statements.

This report was approved by the Board and signed on its behalf.

Tim Keenan  
Chair  
21 March 2024



# Independent Auditor's Report this year's extract



## Opinion

We have audited the financial statements of Local Care Direct Limited (the 'Society') for the year ended 30 September 2023, which comprise the Income and Expenditure Account, the Statement of Financial Position, the Statement of Changes in Equity, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the Society's affairs as at 30 September 2023 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with the Co-operative and Community Benefit Societies Act 2014.

## Basis for opinion

We have been appointed as auditor under the Co-operative and Community Benefit Societies Act 2014 and report in accordance with regulations made under that Act. We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the 'Auditor's responsibilities for the audit of the financial statements' section of our report. We are independent of the Society in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## Conclusions relating to going concern

We are responsible for concluding on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Society's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify the auditor's opinion. Our conclusions are based on the audit evidence obtained up to the date of our report. However, future events or conditions may cause the Society to cease to continue as a going concern.

In our evaluation of the directors' conclusions, we considered the inherent risks associated with the Society's business model, including effects arising from macro-economic uncertainties such as Brexit and COVID-19, we assessed and challenged the reasonableness of estimates made by the Board and the related disclosures, and analysed how those risks might affect the Society's financial resources or ability to continue operations over the going concern period.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Society's ability to continue as a going concern for a period of at least 12 months from when the financial statements are authorised for issue.

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

The responsibilities of the Board with respect to going concern are described in the 'Responsibilities of the Board for the financial statements' section of this report.

### Other information

The Board is responsible for the other information. The other information comprises the information included in the Strategic and Directors' Report, other than the financial statements and our Auditor's Report thereon. Our opinion on the financial statements does not cover the other information and, except to the

extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

### 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:

- a satisfactory system of control over transactions has not been maintained; or
- the Society has not kept proper accounting records; or
- the financial statements are not in agreement with the books of account; or
- we have not received all the information and explanations we need for our audit.

## Respective responsibilities of the Board and auditors

The Board is responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Board determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board is responsible for assessing the Society's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board either intend to liquidate the Society or to cease operations, or have no realistic alternative but to do so.

The auditors' objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

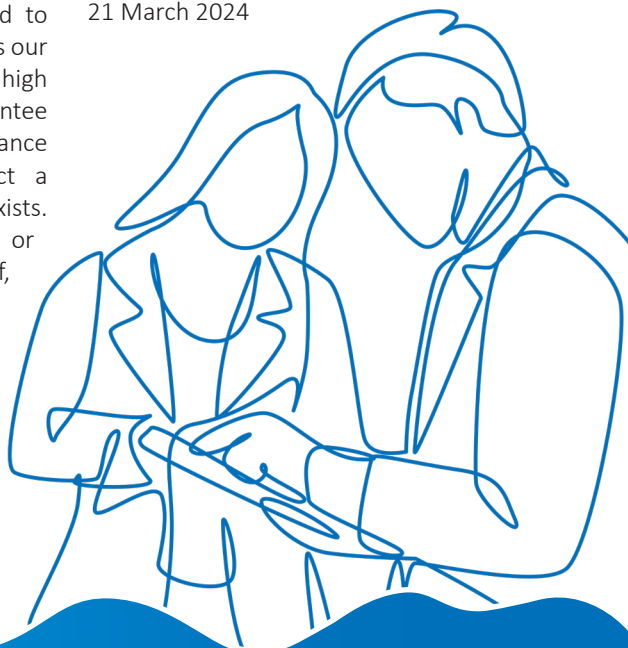
A further description of our responsibilities for the audit of

the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities).

## Use of our report

This report is made solely to the Society's members, as a body, in accordance with regulations made under Section 87 of the Co-operative and Community Benefit Society Act 2004. 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.

Grant Thornton UK LLP  
Statutory Auditor  
Chartered Accountants  
Sheffield  
21 March 2024





**HSJ**  
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