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**HCRG CARE EAST RIDING LLP**

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**UNAUDITED**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**



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**HCRG CARE EAST RIDING LLP**

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**INFORMATION**

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***Designated Members***

HCRG Care Ltd  
HCRG Care Services Ltd

***LLP registered number***

OC322010

***Registered office***

The Heath Business & Technical Park, Runcorn, Cheshire, WA7 4QX

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**HCRG CARE EAST RIDING LLP**

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## HCRG CARE EAST RIDING LLP

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### MEMBERS' REPORT FOR THE YEAR ENDED 31 MARCH 2023

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The members present their annual report together with the financial statements of HCRG Care East Riding LLP (the "LLP") for the year ended 31 March 2023.

#### Principal activities

The principal activity of the LLP is the provision of NHS Primary Care services.

#### Designated Members

HCRG Care Ltd and HCRG Care Services Ltd were designated members of the LLP throughout the period.

#### Members' capital and interests

At the commencement of the business HCRG Care Limited has invested a capital sum based on the number of patients registered with the practice members. The remainder of the members were not required to contribute capital to the LLP on incorporation. The capital invested by HCRG Care limited was originally only repayable if the LLP is liquidated or wound up. On 25 March 2013 the LLP agreement was amended which resulted in the capital amounts becoming repayable on demand.

The policy on members' drawings states that, following each financial year, once the financial statements have been repared, the whole of the profit shall, after setting off any losses brought forward from any previous financial year, be distributed 9% to HCRG Care Limited and 1% to HCRG Care Services Limited.

#### Policy on members' remuneration and the subscription and repayment of capital

HCRG Care Limited has invested an initial capital sum into the partnership to facilitate trade. The remaining member, HCRG Care Services Limited, was not required to contribute to the capital of the LLP. The capital invested by HCRG Care Limited is repayable on demand.

The capital requirements of the partnership are determined by the members and reviewed regularly. Any additional requirement would be subscribed by HCRG Care Limited. The distribution to members' policy follows preparation of the financial statements. Any profits for the period will only be distributed to designated members:

- after selling off any cumulative losses brought forward from any previous years; and
- after review of the cash requirements of the LLP.

As noted on the previous page, profits are distributed 99% to HCRG Care Limited and 1% to HCRG Care Services Limited.

Remuneration is treated as payments on account of profit allocation and is only repayable to the LLP in so far as there are insufficient profits to allocate against such remuneration. Any remuneration in excess of total profits would be included within "amounts due from members" within debtors.

#### Political and Charitable Donations

There were no political or charitable donations during the year (2022: £Nil).

#### Employment of disabled persons

Under the LLP's Equal Opportunities policy, the LLP ensures all employees are treated equally and do not discriminate on the grounds of gender, marital status, race, ethnic origin, colour, nationality, national origin, disability, sexual orientation, religion or age.

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**HCRG CARE EAST RIDING LLP**

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**MEMBERS' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2023**

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This report was approved by the members on 29 November 2023 and signed on their behalf by:



**HCRG Care Ltd  
D J Deitz**

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**HCRG CARE EAST RIDING LLP**

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**MEMBERS' RESPONSIBILITIES STATEMENT  
FOR THE YEAR ENDED 31 MARCH 2023**

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The members are responsible for preparing the annual report and the financial statements in accordance with applicable law and regulations.

Company law, (as applied by *The Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008*), requires the members to prepare financial statements for each financial year. Under that law the members have elected to prepare the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'. Under company law, as applied to LLPs, the members 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 LLP and of the profit or loss of the LLP for that period.

In preparing these financial statements, the members are required to:

- select suitable accounting policies for the LLP's financial statements 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 entity will continue in business.

The members are responsible for keeping adequate accounting records that are sufficient to show and explain the LLP's transactions and disclose with reasonable accuracy at any time the financial position of the LLP and to enable them to ensure that the financial statements comply with the *Limited Liability Partnerships (Accounts and Audit) (Application of the Companies Act 2006) Regulations 2008*. They are also responsible for safeguarding the assets of the LLP and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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HCRG CARE EAST RIDING LLP

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STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 31 MARCH 2023

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	Note	2023 £	2022 £
Turnover	4	3,603,717	3,080,184
Cost of sales		(3,245,241)	(3,093,764)
		<hr/>	<hr/>
<b>Gross profit/(loss)</b>		<b>358,476</b>	<b>(13,580)</b>
Administrative expenses		(65,120)	(84,999)
		<hr/>	<hr/>
<b>Operating profit/(loss)</b>	5	<b>293,356</b>	<b>(98,579)</b>
		<hr/>	<hr/>
<b>Profit for the year before members' remuneration and profit shares</b>		<b>293,356</b>	<b>(98,579)</b>
		<hr/>	<hr/>
Profit/(loss) for the year before members' remuneration and profit shares		293,356	(98,579)
Members' remuneration charged as an expense		(293,356)	98,579
		<hr/>	<hr/>
<b>Results for the year available for discretionary division among members and total comprehensive income for the year</b>		<b>-</b>	<b>-</b>
		<hr/>	<hr/>

There was no other comprehensive income for 2023(2022:£NIL).

The notes on pages 8 to 17 form part of these financial statements.

**HCRG CARE EAST RIDING LLP**  
**REGISTERED NUMBER: OC322010**

**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 MARCH 2023**

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	7	2,292	1,307
<b>Current assets</b>			
Stocks	8	24,074	20,295
Debtors: amounts falling due within one year	9	5,991,940	6,005,614
Cash at bank and in hand	10	1,225,735	362,525
		<u>7,241,749</u>	<u>6,388,434</u>
Creditors: Amounts Falling Due Within One Year	11	(2,395,510)	(1,762,491)
<b>Net current assets</b>		<u>4,846,239</u>	<u>4,625,943</u>
<b>Net assets</b>		<u><u>4,848,531</u></u>	<u><u>4,627,250</u></u>
<b>Represented by:</b>			
<b>Loans and other debts due to members within one year</b>			
Members' capital classified as a liability		256,840	256,840
Other amounts	12	4,591,691	4,370,410
		<u>4,848,531</u>	<u>4,627,250</u>
<b>Total members' interests</b>			
Amounts due from members (included in debtors)	9	(5,745,000)	(5,745,000)
Loans and other debts due to members	12	4,848,531	4,627,250
		<u>(896,469)</u>	<u>(1,117,750)</u>

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small LLPs regime.

The entity was entitled to exemption from audit under section 479A of the Companies Act 2006, as applied by The Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008.

The members acknowledge their responsibilities for complying with the requirements of the Companies Act 2006, as applied by The Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008, with respect to accounting records and the preparation of financial statements.



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**HCRG CARE EAST RIDING LLP**  
**REGISTERED NUMBER: OC322010**

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**STATEMENT OF FINANCIAL POSITION (CONTINUED)**  
**AS AT 31 MARCH 2023**

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The financial statements were approved and authorised for issue by the members and were signed on their behalf on 29 November 2023.



**HCRG Care Ltd**  
**D J Deitz**

The notes on pages 8 to 17 form part of these financial statements.

HCRG Care East Riding LLP has no equity and, in accordance with the provisions contained within the Statement of Recommended Practice "Accounting by Limited Liability Partnerships", has not presented a Statement of Changes in Equity.

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**HCRG CARE EAST RIDING LLP**

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**RECONCILIATION OF MEMBERS' INTERESTS  
FOR THE YEAR ENDED 31 MARCH 2023**

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	<b>DEBT</b>		
	<b>Loans and other debts due to members less any amounts due from members in debtors</b>		
	<b>Members' capital (classified as debt)</b>	<b>Other amounts</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Amounts due to members	256,840	4,370,410	4,627,250
Amounts due from members		(5,745,000)	(5,745,000)
<b>Balance at 31 March 2022</b>	<b>256,840</b>	<b>(1,374,590)</b>	<b>(1,117,750)</b>
Members' remuneration charged as an expense	-	293,356	293,356
<b>Members' interests after profit for the year</b>	<b>256,840</b>	<b>(1,081,234)</b>	<b>(824,394)</b>
Other amounts	-	(72,075)	(72,075)
Amounts due to members	256,840	4,591,691	4,848,531
Amounts due from members		(5,745,000)	(5,745,000)
<b>Balance at 31 March 2023</b>	<b>256,840</b>	<b>(1,153,309)</b>	<b>(896,469)</b>

There are no existing restrictions or limitations which impact the ability of the members of the LLP to reduce the amount of Members' other interests.

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## HCRG CARE EAST RIDING LLP

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

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#### 1. General information

HCRG Care East Riding LLP is a Limited Liability Partnership ('LLP') incorporated in England & Wales under the Companies Act. The address of the registered office is given on the contents page and the nature of the LLP's operations and its principal activities are set out in the members' report.

#### 2. Accounting policies

##### 2.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2006 and the requirements of the Statement of Recommended Practice "Accounting by Limited Liability Partnerships".

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgment in applying the LLP's accounting policies (see note 3).

The following principal accounting policies have been applied:

##### 2.2 Financial Reporting Standard 102 - reduced disclosure exemptions

The LLP has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by the FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland":

- the requirements of Section 7 Statement of Cash Flows;
- the requirements of Section 3 Financial Statement Presentation paragraph 3.17(d);
- the requirements of Section 11 Financial Instruments paragraphs 11.42, 11.44 to 11.45, 11.47, 11.48(a)(iii), 11.48(a)(iv), 11.48(b) and 11.48(c);
- the requirements of Section 12 Other Financial Instruments paragraphs 12.26 to 12.27, 12.29(a), 12.29(b) and 12.29A;
- the requirements of Section 26 Share-based Payment paragraphs 26.18(b), 26.19 to 26.21 and 26.23;
- the requirements of Section 33 Related Party Disclosures paragraph 33.7.

This information is included in the consolidated financial statements of HCRG Care Group Holdings Ltd as at 31 March 2023 and these financial statements may be obtained from Companies House.

##### 2.3 Going concern

The LLP has remained profitable during the year compared to the prior year and this is expected to continue over the life of the contract. The LLP is dependent on resources provided by the larger HCRG Care sub-group of subsidiaries to continue to operate.

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## HCRG CARE EAST RIDING LLP

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

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#### 2. Accounting policies (continued)

##### 2.4 Revenue

The LLP recognises revenue from the provision of health and social care services funded by the NHS (National Health Service) and Local Authorities England.

Revenue is recognised in the accounting period which the services are rendered at an amount that reflects the consideration to which the LLP expects to be entitled in exchange for fulfilling its performance obligations to customers. Any amounts received where the performance obligation has not been met are held as deferred income.

Revenue is exclusive of Value Added Taxes.

##### 2.5 Pensions

Past and present employees are covered by the provisions of the two NHS Pension Schemes. Details of the benefits payable and rules of the Schemes can be found on the NHS Pensions website at [www.nhsbsa.uk/pensions](http://www.nhsbsa.uk/pensions). Both are unfunded defined benefit schemes that cover NHS employers, GP practices and other bodies, allowed under the direction of the Secretary of State in England and Wales. They are not designed to be run in a way that would enable the company to identify their share of the underlying scheme assets and liabilities. Therefore, each scheme is accounted for as if it were a defined contribution scheme: the costs to the company of participating in each scheme is taken as equal to the contributions payable to that scheme for the accounting period.

In order that the defined benefit obligations recognised in the financial statements do not differ materially from those that would be determined at the reporting date by a formal actuarial valuation, the FReM requires that "the period between formal valuations shall be four years, with approximate assessments in the intervening years".

An outline of these follows:

###### a) Accounting valuation

A valuation of scheme liability is carried out annually by the scheme actuary (currently the Government Actuary's Department) as at the end of the reporting period. This utilises an actuarial assessment for the previous accounting period in conjunction with updated membership and financial data for the current reporting period and is accepted as providing suitable robust figures for financial reporting purposes.

The valuation of the scheme liability as at 31 March 2023, is based on valuation data as at 31 March 2022, with summary global member and accounting data. In undertaking this actuarial assessment, the methodology prescribed in IAS 19, relevant FReM interpretations, and the discount rate.

The latest assessment of the liabilities of the scheme is contained in the report of the scheme actuary, which forms part of the annual NHS Pension scheme Accounts. These accounts can be viewed on the NHS Pensions website and are published annually.

###### b) Full actuarial (funding) valuation

The purpose of this valuation is to assess the level of liability in respect of the benefits due under the schemes (taking into account recent demographic experience), and to recommend contribution rates payable by employees and employers.

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## HCRG CARE EAST RIDING LLP

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

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## 2. Accounting policies (continued)

### 2.5 Pensions (continued)

The latest actuarial valuation undertaken for the NHS Pension Scheme was completed as at 31 March 2016. The results of this valuation set the employer contribution rate payable from April 2019 to 20.6% of pensionable pay. The 2016 funding valuation was also expected to test the cost of the Scheme relative to the employer cost cap that was set following the 2012 valuation. In January 2019, the Government announced a pause to the cost control element of the 2016 valuations, due to the uncertainty around member benefits caused by the discrimination ruling to the McCloud case.

The Government subsequently announced in July 2020 that the pause had been lifted, and so the cost control element of the 2016 valuations could be completed. The Government has set out that the costs of remedy of the discrimination will be included in this process. HMT valuation directions will set out the technical detail of how the costs of remedy will be included in the valuation process.

The Government has also confirmed that the Government Actuary is reviewing the cost control mechanism (as was originally announced in 2018). The review will assess whether the cost control mechanism is working in line with original government objectives and reported to Government in April 2021. The findings of this review will impact the 2016 valuations, with the aim for any changes to the cost cap mechanism to be made in time for the completion of the 2020 actuarial valuations.

### 2.6 Members' remuneration charged as an expense

Members' remuneration charged as an expense includes management charges payable to HCRG Care Limited for providing various support services to the LLP. These are calculated in accordance with the terms set out in the LLP agreement. Members' remuneration charged as an expense includes the profits which are attributable to the members which are automatically allocated to them in accordance with the terms of the LLP agreement.

### 2.7 Intangible assets

Intangible assets are initially recognised at cost. After recognition, under the cost model, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

All intangible assets are considered to have a finite useful life. If a reliable estimate of the useful life cannot be made, the useful life shall not exceed ten years.

### 2.8 Tangible fixed assets

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

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## HCRG CARE EAST RIDING LLP

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

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#### 2. Accounting policies (continued)

##### 2.8 Tangible fixed assets (continued)

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method.

The estimated useful lives range as follows:

Computer equipment	- 3 years on a straight-line basis
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The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in profit or loss.

##### 2.9 Stocks

Stocks are stated at the lower of cost and net realisable value, being the estimated selling price less costs to complete and sell. Cost is based on the cost of purchase on a first in, first out basis. Work in progress and finished goods include labour and attributable overheads.

At each reporting date, stocks are assessed for impairment. If stock is impaired, the carrying amount is reduced to its selling price less costs to complete and sell. The impairment loss is recognised immediately in profit or loss.

##### 2.10 Debtors

Short-term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

##### 2.11 Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

##### 2.12 Creditors

Short-term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

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## HCRG CARE EAST RIDING LLP

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

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#### 2. Accounting policies (continued)

##### 2.13 Intra-group arrangements

The bank balances of the sub group headed up by HCRG Care Holdings Ltd (the 'group') are pooled together on a group basis and swept into an overnight deposit account. Consequently, individual entity bank accounts may show an overdrawn position at any time, but overall the group has the capacity to offset any positive cash balances against any negative cash balances and always maintains a net positive cash position across the group as a whole. As a result, the group has no requirement for a formal overdraft facility. This right of offset is underwritten by cross company guarantees (or otherwise known as credit insurance). Therefore, the arrangement is treated as an insurance contract and not a derivative. Subsequently, if indebtedness occurs within the group, the LLP treats the guarantee contract as a contingent liability until such time as it becomes probable that the LLP will be required to make a payment under the guarantee.

##### 2.14 Holiday pay accrual

A liability is recognised to the extent of any unused holiday pay entitlement which is accrued at the reporting date and carried forward to future periods. This is measured at the undiscounted salary cost of the future holiday entitlement so accrued at the reporting date.

#### 3. Judgments in applying accounting policies and key sources of estimation uncertainty

The members do not believe there to be any key sources of estimation uncertainty at the balance sheet date that may cause material adjustments to the carrying amounts of assets and liabilities within the next financial year.

Additionally, the members do not believe there to be any critical accounting judgements in applying the LLP's accounting policies.

#### 4. Turnover

An analysis of turnover by class of business is as follows:

	2023 £	2022 £
Provision of medical services	<u>3,603,717</u>	<u>3,080,184</u>

All turnover arose within the United Kingdom.

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HCRG CARE EAST RIDING LLP

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023

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**5. Operating profit**

The operating profit is stated after charging:

	2023	2022
	£	£
Other operating lease rentals	85,013	22,088
Depreciation expense	670	2,720
	<u>85,683</u>	<u>24,808</u>

**6. Employees**

	2023	2022
	£	£
Wages and salaries	886,043	875,092
Social security costs	87,976	80,022
Cost of defined contribution scheme	21,611	23,567
	<u>995,630</u>	<u>978,681</u>

The average monthly number of persons (including members with contracts of employment) employed during the year was as follows:

	2023	2022
	No.	No.
Registered	11	10
Non-Registered	10	11
	<u>21</u>	<u>21</u>

Registered employees refer to our health and care professionals who are registered with a relevant professional governance body, such as the Nursing and Midwifery Council or General Medical Council.



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**HCRG CARE EAST RIDING LLP**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

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**7. Tangible fixed assets**

	Plant and machinery £	Computer equipment £	Total £
<b>Cost or valuation</b>			
At 1 April 2022	9,624	2,011	11,635
Additions	-	1,655	1,655
At 31 March 2023	<u>9,624</u>	<u>3,666</u>	<u>13,290</u>
<b>Depreciation</b>			
At 1 April 2022	9,624	704	10,328
Charge for the year on owned assets	-	670	670
At 31 March 2023	<u>9,624</u>	<u>1,374</u>	<u>10,998</u>
<b>Net book value</b>			
At 31 March 2023	<u>-</u>	<u>2,292</u>	<u>2,292</u>
At 31 March 2022	<u>-</u>	<u>1,307</u>	<u>1,307</u>

**8. Stocks**

	2023 £	2022 £
Finished goods and goods for resale	<u>24,074</u>	<u>20,295</u>

**9. Debtors**

	2023 £	2022 £
Trade debtors	110,089	194,587
Prepayments and accrued income	136,851	66,027
Amounts due from members	5,745,000	5,745,000
	<u>5,991,940</u>	<u>6,005,614</u>

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HCRG CARE EAST RIDING LLP

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023

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**9. Debtors (continued)**

Amounts owed by group subsidiaries are repayable on demand. However, given that the LLP does not operate a regular process for settling these amounts, they are not considered to be working capital in nature and are not expected to be settled within 12 months of the balance sheet date.

The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

**10. Cash and cash equivalents**

	2023 £	2022 £
Cash at bank and in hand	<u>1,225,735</u>	<u>362,525</u>

**11. Creditors: Amounts falling due within one year**

	2023 £	2022 £
Trade creditors	99,580	195,247
Amounts owed to group undertakings	1,917,720	1,330,828
Other taxation and social security	27,240	21,619
Other creditors	71	2,310
Accruals and deferred income	350,899	212,487
	<u>2,395,510</u>	<u>1,762,491</u>

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## HCRG CARE EAST RIDING LLP

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

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#### 12. Loans and other debts due to members

	2023 £	2022 £
Members' capital treated as debt	256,840	256,840
Other amounts due to members	4,591,691	4,370,410
	<u>4,848,531</u>	<u>4,627,250</u>

Loans and other debts due to members may be further analysed as follows:

	2023 £	2022 £
Falling due within one year	<u>4,848,531</u>	<u>4,627,250</u>

Members capital classified as a liability of £256,840 (2022: £256,840) ranks after unsecured creditors in the event of a winding up. Amounts due to members within one year rank equally with debts to ordinary creditors in the event of a winding up.

#### 13. Contingent liabilities

As of the date of signing the statutory accounts, the members considered there to be no contingent liabilities (2022: £Nil).

The bank balances of the sub group headed up by HCRG Care Group Holdings Limited (the 'group') are pooled together on a group basis and swept into an overnight deposit account. Consequently, individual entity bank accounts may show an overdrawn position at any time, but overall the group has the capacity to offset any positive cash balances against any negative cash balances and always maintains a net positive cash position across the group as a whole. As a result, the group has no requirement for a formal overdraft facility. This right of offset is underwritten by cross company guarantees (or otherwise known as credit insurance). Therefore, the arrangement is treated as an insurance contract and not a derivative. Subsequently, if indebtedness occurs within the group, the LLP treats the guarantee contract as a contingent liability until such time as it becomes probable that the LLP will be required to make a payment under the guarantee.

#### 14. Pension commitments

The entity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the entity in an independently administered fund. The pension cost charge represents contributions payable by the entity to the fund and amounted to £21,611 (2022 - £23,567). Contributions totalling £Nil (2022 - £2,140) were payable to the fund at the reporting date and are included in creditors.

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**HCRG CARE EAST RIDING LLP**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

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**15. Controlling party**

The immediate parent company is HCRG Care Limited, a company incorporated in the United Kingdom. The registered office is the Heath Business & Technical Park, Runcorn, Cheshire, WA7 4QX.

The ultimate controlling party is Twenty20 Capital Investments Limited, a company incorporated in the United Kingdom. The registered office is 33 Soho Square, London, England, W1D 3QU.

The largest Group in which this Group's results are consolidated are those for Twenty20 Capital Investments Limited, a company registered in England and Wales. Copies of these accounts can be obtained from Companies House, Crown Way, Cardiff, CF14 3UZ