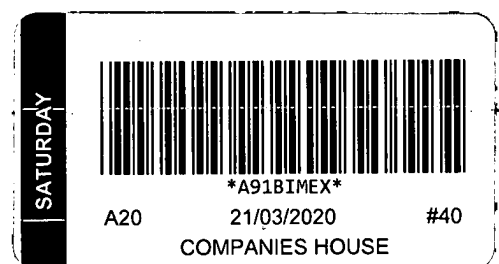


Registration number: OC324255

One Medicare T/A One Primary Care LLP

Annual Report and Financial Statements

for the Year Ended 30 September 2019



One Medicare T/A One Primary Care LLP

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One Medicare T/A One Primary Care LLP

Limited liability partnership information

Designated members One Medical Group Limited
One Medicare Property Holdings Limited

Registered office The Business Centre
Bank Top Farm
Blackhill Road
Leeds
LS21 1PY

Auditors Murray Harcourt Limited
6 Queen Street
Leeds
West Yorkshire
LS1 2TW

One Medicare T/A One Primary Care LLP

Members' Report for the Year Ended 30 September 2019

The members present their report and the audited financial statements of One Medicare T/A One Primary Care LLP ("the LLP") for the year ended 30 September 2019.

Firm structure

The LLP is a limited liability partnership registered in England. A list of designated members' names is shown on page 1.

Principal activity

The principal activity of the LLP is the provision of primary healthcare services and facilities through a network of disclosed agents.

LLP name

The LLP changed its name from One Medicare LLP to One Medicare T/A One Primary Care LLP on 25 January 2019.

Review of the business and future developments

The business continues to develop as we sharpen our focus on the current business. We continue to focus on profitable growth services we can provide to the NHS, in particular in relation to the reconfiguration of the NHS.

Designated members

The members who held office during the year were as follows:

One Medical Group Limited

One Medicare Property Holdings Limited (appointed 30 September 2019)

Rachel Beverley-Stevenson (resigned 30 September 2019)

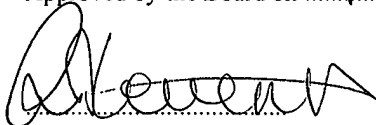
Members' drawings and the subscription and repayment of members' capital

Each member's subscription to the capital of the LLP is determined by their share of the profit and is repayable following retirement from the LLP.

Details of changes in members' capital in the year ended 30 September 2019 are set out in the Reconciliation of Members' Interests.

Members are remunerated from the profits of the LLP and payments made in the course of employment. Profits are allocated and divided between members after finalisation of the financial statements. The profits are distributed after the period end, subject to the cash requirements of the business.

Approved by the Board on 12/2/20 and signed on its behalf by:



Rachel Beverley-Stevenson, on behalf of One Medical Group Limited

One Medicare T/A One Primary Care LLP

Statement of Members' Responsibilities

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

Company law, as applied to limited liability partnerships by the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008 (the "Regulations"), requires the members to prepare financial statements for each financial year. Under that law the members have prepared the LLP financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under company law, as applied to limited liability partnerships, 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 its profit or loss for that period. In preparing the financial statements, the members are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards, comprising FRS 102, have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the limited liability partnership will continue in business.

The members are responsible for safeguarding the assets of the LLP and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The members are also 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 enable them to ensure that the financial statements comply with the Companies Act 2006 as applied to limited liability partnerships by the Regulations, and in accordance with the requirements of the Statement of Recommended Practice - Accounting by Limited Liability Partnerships (issued January 2017).

One Medicare T/A One Primary Care LLP

Independent Auditor's Report to the Members of One Medicare T/A One Primary Care LLP

Opinion

We have audited the financial statements of One Medicare T/A One Primary Care LLP (the 'limited liability partnership') for the year ended 30 September 2019, which comprise the Statement of Comprehensive Income, Balance Sheet, Reconciliation of Members' Interests, 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).

Opinion on the financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the limited liability partnership's affairs as at 30 September 2019 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 Companies Act 2006, as applied to limited liability partnerships by the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008.

Basis for opinion

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 limited liability partnership 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 have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the members' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the members have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the limited liability partnership's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

One Medicare T/A One Primary Care LLP

Independent Auditor's Report to the Members of One Medicare T/A One Primary Care LLP (continued)

Other information

The members are responsible for the other information. The other information comprises the information included in the annual 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.

Opinion on other matter prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Members' Report for the financial period for which the financial statements are prepared is consistent with the financial statements; and
- the Members' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of knowledge and understanding of the limited liability partnership and its environment obtained in the course of the audit, we have not identified material misstatements in the Members' Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept by the limited liability partnership, or returns adequate for our audit have not been received from branches not visited by us; or
- the limited liability partnership financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of members

As explained more fully in the Statement of Members' Responsibilities set out on page 3, the members are 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 members determine 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 members are responsible for assessing the limited liability partnership'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 members either intend to liquidate the limited liability partnership or to cease operations, or have no realistic alternative but to do so.

One Medicare T/A One Primary Care LLP

Independent Auditor's Report to the Members of One Medicare T/A One Primary Care LLP (continued)

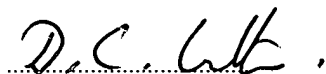
Auditor's responsibilities for the audit of the financial statements

Our 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. This description forms part of our auditor's report.

Use of our report

This report is made solely to the limited liability partnership's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, as applied to limited liability partnerships by the Limited Liability Partnerships (Accounts & Audit) (Application of Companies Act 2006) Regulations 2008. Our audit work has been undertaken so that we might state to the limited liability partnership'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 limited liability partnership, and the limited liability partnership members as a body, for our audit work, for this report, or for the opinions we have formed.



David Caseldine FCA (Senior Statutory Auditor)

For and on behalf of Murray Harcourt Limited, Statutory Auditor

6 Queen Street
Leeds
West Yorkshire
LS1 2TW

Date: 12/4/20

One Medicare T/A One Primary Care LLP

Statement of Comprehensive Income for the Year Ended 30 September 2019

	Note	Year ended 30 September 2019 £	1 April 2017 to 30 September 2018 £
Turnover	3	16,042,459	20,432,162
Cost of sales		<u>(10,035,947)</u>	<u>(15,231,321)</u>
Gross profit		6,006,512	5,200,841
Administrative expenses		<u>(4,471,505)</u>	<u>(4,371,505)</u>
Operating profit	4	1,535,007	829,336
Interest receivable and similar income	5	724	64
Interest payable and similar charges	6	<u>-</u>	<u>(47,152)</u>
Profit for the year before members' remuneration and profit shares		1,535,731	782,248
Members' remuneration charged as an expense		<u>(1,535,731)</u>	<u>(782,248)</u>
Profit for the year available for discretionary division among members		<u>-</u>	<u>-</u>

The above results are derived wholly from continuing operations.

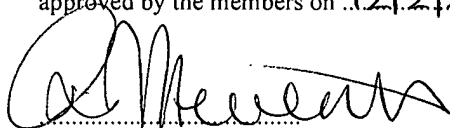
The LLP has no other comprehensive income for the year (2018: £nil) other than the results above.

One Medicare T/A One Primary Care LLP

(Registration number: OC324255)
Balance Sheet as at 30 September 2019

	Note	2019 £	2018 £
Fixed assets			
Tangible assets	9	225,212	287,007
Current assets			
Debtors	10	3,378,542	3,344,939
Cash at bank and in hand		<u>2,054,999</u>	<u>1,323,529</u>
		5,433,541	4,668,468
Creditors: Amounts falling due within one year	11	<u>(5,325,117)</u>	<u>(4,627,839)</u>
Net current assets		<u>108,424</u>	<u>40,629</u>
Total assets less current liabilities		333,636	327,636
Provisions for liabilities			
Other provisions	13	<u>(151,055)</u>	<u>(145,055)</u>
Net assets attributable to members		<u>182,581</u>	<u>182,581</u>
Represented by:			
Members' other interests			
Members' capital classified as equity		<u>182,581</u>	<u>182,581</u>
Total members' interests			
Amounts due to members		840,887	722,116
Equity		<u>182,581</u>	<u>182,581</u>
		<u>1,023,468</u>	<u>904,697</u>

The financial statements of One Medicare T/A One Primary Care LLP (registered number OC324255) were approved by the members on 12/2/23 and signed by:



Rachel Beverley-Stevenson, on behalf of One Medical Group Limited

One Medicare T/A One Primary Care LLP

Reconciliation of Members' Interests At 30 September 2019

	<u>Equity</u>		<u>Loans and other debts due to members</u>	
	<u>Members'</u>	<u>Total</u>	<u>Members'</u>	<u>Total</u>
	<u>capital</u>	<u>£</u>	<u>other amounts</u>	<u>2019</u>
	<u>£</u>		<u>£</u>	<u>£</u>
Members' interest at 1 October 2018	182,581	182,581	722,116	904,697
Members' remuneration charged as an expense	-	-	1,535,731	1,535,731
Drawings	-	-	(324,867)	(324,867)
Repayments of debt	-	-	(722,116)	(722,116)
Transfer of former member's balance to creditors	-	-	(13,646)	(13,646)
Transfer of new member's balance from debtors	-	-	(356,752)	(356,752)
At 30 September 2019	182,581	182,581	840,466	1,023,047

	<u>Equity</u>		<u>Loans and other debts due to/(from) members</u>	
	<u>Members'</u>	<u>Total</u>	<u>Members'</u>	<u>Total</u>
	<u>capital</u>	<u>£</u>	<u>other amounts</u>	<u>2018</u>
	<u>£</u>		<u>£</u>	<u>£</u>
Members' interest at 1 April 2017	182,581	182,581	(650,318)	(467,737)
Members' remuneration charged as an expense	-	-	782,249	782,249
Other amounts introduced by members	-	-	234,299	234,299
Drawings	-	-	(60,132)	(60,132)
Transfer of former member's balance to debtors	-	-	416,018	416,018
At 30 September 2018	182,581	182,581	722,116	904,697

One Medicare T/A One Primary Care LLP

Cash Flow Statement for the Year Ended 30 September 2019

	Year ended 30 September 2019 £	1 April 2017 to 30 September 2018 £
Cash flows from operating activities		
Operating profit	1,535,007	829,336
Adjustments for:		
Depreciation	116,612	135,000
Decrease/(increase) in debtors	1,013,380	(547,097)
(Decrease)/increase in creditors	(838,453)	194,241
Drawings and other payments to members	(1,046,983)	(60,132)
Increase in provisions	6,000	-
Net cash generated from operating activities	785,563	551,348
Cash flows from investing activities		
Purchase of tangible fixed assets	(54,817)	(38,986)
Interest received	724	64
Cash used in investing activities	(54,093)	(38,922)
Cash flows from financing activities		
Introduced by members	-	234,299
Interest paid	-	(47,152)
Cash generated from financing activities	-	187,147
Net increase in cash and cash equivalents	731,470	699,573
Cash and cash equivalents at start of year/period	1,323,529	623,956
Cash and cash equivalents at end of year/period	2,054,999	1,323,529

The notes on pages 11 to 17 form an integral part of these financial statements.

One Medicare T/A One Primary Care LLP

Notes to the Financial Statements

1 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

These financial statements were prepared in accordance with Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006 and the requirements of the Statement of Recommended Practice "Accounting by Limited Liability Partnerships" 2017.

General information and basis of accounting

The LLP is incorporated in under the Limited Liability Partnership Act 2000.

These financial statements have been prepared using the historical cost convention.

The functional currency of the LLP is considered to be pounds sterling because that is the currency of the primary economic environment in which the limited liability partnership operates. The presentation currency is also pounds sterling.

Summary of disclosure exemptions

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

- the requirements of Section 4 Statement of Financial Position paragraph 4.12(a)(iv);
- the requirements of Section 3 Financial Statement Presentation paragraph 3.17(d);
- the requirements of Section 11 Financial Instruments paragraphs 11.41(b), 11.41(c), 11.41(e), 11.41(f), 11.42, 11.44, 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 33 Related Party Disclosures paragraph 33.7.

Revenue recognition

Revenue is recognised to the extent that the LLP obtains the right to consideration in exchange for its performance of provision of primary healthcare services and facilities. Revenue is measured at the fair value of the consideration received, excluding discounts, rebates and VAT.

Turnover which has not been invoiced has been recognised in accrued income. Any amounts invoiced in advance are recognised in deferred income.

Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation and any accumulated impairment losses. 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.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off their cost, less any estimated residual value, over their expected useful economic life as follows:

One Medicare T/A One Primary Care LLP

Notes to the Financial Statements (continued)

1 Accounting policies (continued)

Asset class	Depreciation method and rate
Fixtures, fittings and office equipment	20% - 33%

Trade debtors

Trade debtors are amounts due from customers for services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the LLP will not be able to collect all amounts due according to the original terms of the receivables.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the LLP does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Provisions

Provisions are recognised when the LLP has an obligation at the reporting date as a result of a past event, it is probable that the LLP will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation.

Hire purchase and leasing

Leases in which substantially all the risks and rewards of ownership are retained by the lessor are classified as operating leases. Rentals payable under operating leases are charged in the Statement of Comprehensive Income on a straight line basis over the lease term.

Pensions and other post retirement obligations

The LLP operates a defined contribution pension scheme. Contributions are recognised in the Statement of Comprehensive Income in the period in which they become payable in accordance with the rules of the scheme. Amounts not paid are shown in accruals as a liability. The assets of the plan are held separately from the LLP in independently administered funds.

Financial instruments

Classification

Financial instruments are classified and accounted for as financial assets, financial liabilities or equity instruments, according to the substance of the contractual arrangement. Equity instruments are those that entitle the holder to a residual interest in the LLP's assets after deducting all of its liabilities.

Recognition and Measurement

Basic financial instruments are recognised at amortised cost, except for investments in non-convertible preference and non-puttable ordinary and preference shares, which are measured at fair value provided that this can be measured reliably. The LLP has no derivative financial instruments.

One Medicare T/A One Primary Care LLP

Notes to the Financial Statements (continued)

2 Critical accounting judgements and key sources of estimation uncertainty

Dilapidations

Provisions for dilapidations are charged as an expense to the Statement of Comprehensive Income in the year the LLP becomes aware of the obligation, and are measured at the best estimate at the reporting date of the expenditure required to settle the obligation, taking into account relevant risks and uncertainties. The estimate of expenditure required is based on historical evidence and knowledge of market conditions.

3 Turnover

The whole of the turnover is wholly attributable to the principal activity of the LLP and arises solely within the United Kingdom.

4 Operating profit

Operating profit is stated after charging:

	Year ended 30 September 2019 £	1 April 2017 to 30 September 2018 £
Operating leases - other assets	589,853	286,986
Depreciation of owned assets	116,612	135,000
Auditor's remuneration	12,000	12,000

5 Interest receivable and similar income

	Year ended 30 September 2019 £	1 April 2017 to 30 September 2018 £
Other interest receivable and similar income	724	64
	724	64

6 Interest payable and similar charges

	Year ended 30 September 2019 £	1 April 2017 to 30 September 2018 £
Interest on other loans	-	47,152

One Medicare T/A One Primary Care LLP

Notes to the Financial Statements (continued)

7 Particulars of employees

The aggregate payroll costs were as follows:

	Year ended 30 September 2019 £	1 April 2017 to 30 September 2018 £
Wages and salaries	6,224,922	8,602,144
Social security costs	672,826	889,239
Defined contribution pension	697,917	1,023,581
	<u>7,595,655</u>	<u>10,514,964</u>

The average number of persons employed by the LLP (including members) during the year, analysed by category was as follows:

	Year ended 30 September 2019 No.	1 April 2017 to 30 September 2018 No.
Staff	215	231

8 Members' remuneration

	Year ended 30 September 2019	1 April 2017 to 30 September 2018
Average number of members during the year	<u>2</u>	<u>2</u>

The average profit allocation per member in respect of the year's results amounted to £767,866 (2018: £391,124).

Profits are shared among members in accordance with agreed profit sharing arrangements. The average profit per member is calculated in accordance with the requirements of the SORP by dividing the profit for the financial year before members' remuneration and profit shares by the average number of all members.

The profit attributable to the member with the largest entitlement was £1,350,943 (2018: £714,895).

One Medicare T/A One Primary Care LLP

Notes to the Financial Statements (continued)

9 Tangible fixed assets

	Fixtures, fittings and office equipment £	Total £
Cost		
At 1 October 2018	1,124,251	1,124,251
Additions	54,817	54,817
At 30 September 2019	<u>1,179,068</u>	<u>1,179,068</u>
Depreciation		
At 1 October 2018	837,244	837,244
Charge for the year	116,612	116,612
At 30 September 2019	<u>953,856</u>	<u>953,856</u>
Net book value		
At 30 September 2019	<u>225,212</u>	<u>225,212</u>
At 30 September 2018	<u>287,007</u>	<u>287,007</u>

10 Debtors

	2019 £	2018 £
Trade debtors	1,185,805	1,118,618
Amounts owed by group undertakings	2,814	180,231
Amounts due from members	356,752	-
Amounts owed by related parties	439,233	629,871
Other debtors	280,627	422,274
Prepayments and accrued income	1,113,311	993,945
	<u>3,378,542</u>	<u>3,344,939</u>

11 Creditors: Amounts falling due within one year

	2019 £	2018 £
Trade creditors	1,202,273	1,760,962
Amounts due to members	1,197,218	722,116
Other taxes and social security	192,909	136,792
Other creditors	726,539	629,401
Accruals and deferred income	2,006,178	1,378,568
	<u>5,325,117</u>	<u>4,627,839</u>

One Medicare T/A One Primary Care LLP

Notes to the Financial Statements (continued)

12 Obligations under leases and hire purchase contracts

Operating leases

The total of future minimum lease payments is as follows:

	2019 £	2018 £
Not later than one year	504,208	563,000
Later than one year and not later than five years	1,630,424	1,543,000
Later than five years	732,012	3,791,000
	<u>2,866,644</u>	<u>5,897,000</u>

The amount of non-cancellable operating lease payments recognised as an expense during the year was £589,853 (2018 - £286,986).

13 Provisions

	Other provisions £	Total £
At 1 October 2018	145,055	145,055
New amounts provided for	<u>6,000</u>	<u>6,000</u>
At 30 September 2019	<u>151,055</u>	<u>151,055</u>

The above provisions relate to dilapidations which may become payable following the LLP's exit from repairing property leases.

14 Pension and other schemes

Defined contribution pension scheme

The limited liability partnership operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the limited liability partnership to the scheme and amounted to £697,917 (2018 - £1,023,581).

Contributions totalling £660,672 (2018 - £488,323) were payable to the scheme at the end of the period and are included in creditors.

15 Related party transactions

Key management personnel

Key management compensation

	2019 £	2018 £
Salaries and other short term employee benefits	540,096	634,438
Post-employment benefits	<u>29,613</u>	<u>40,595</u>
	<u>569,709</u>	<u>675,033</u>

One Medicare T/A One Primary Care LLP

Notes to the Financial Statements (continued)

15 Related party transactions (continued)

Summary of transactions with entities with joint control or significant interest

The entity is a wholly owned subsidiary of One Medical Group Limited and has taken advantage of the exemption available in section 33.1A of FRS 102 from disclosing transactions with wholly owned group members.

The LLP recharged salaries to One Wellness Limited, a company under common control, of £82,308 (period ending 30 September 2018: £5,628), costs of £85,922 (2018: £nil) and made a loan of £nil (2018: £336,000). The balance owed by One Wellness Limited at 30 September 2018 was £413,703 (2018: £341,628).

The LLP made a loan of £162,000 (2018: £150,000) and recharged expenditure of £144,000 (2018: £137,000) to One Medical Property Holdings Limited, a company under common control and member of the LLP from 30 September 2019. The balance owed by One Medical Property Holdings Limited at 30 September 2019 was £356,752 (2018: £150,000).

The LLP recharged expenditure of £100,000 to One Workforce Limited, a company under common control and wholly owned group member in the period ending 30 September 2018. The balance owed by One Workforce Limited at 30 September 2019 was £25,531.

16 Control

The LLP is controlled by Michael Beverley, as the shareholder of the ultimate parent company, One Medical Group Limited.

The parent of the smallest group in which results are consolidated is One Medical Group Limited.

The registered office of all entities in the group is The Business Centre, Bank Top Farm, Black Hill Road, Otley, West Yorkshire, LS21 1PY.

The financial statements of One Medical Group Limited are available at Companies House.