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Registration number: OC324255

One Medicare T/A One Primary Care LLP

Annual Report and Financial Statements

for the Year Ended 30 September 2021



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 Ltd One Medical Property Holdings Limited
Registered office	The Business Centre Bank Top Farm Black Hill Road Leeds LS21 1PY
Auditors	T C Group 6 Queen Street Leeds West Yorkshire LS1 2TW

One Medicare T/A One Primary Care LLP

Members' Report for the Year Ended 30 September 2021

The members present their report and the financial statements of One Medicare T/A One Primary Care LLP ("the LLP") for the year ended 30 September 2021.

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 limited liability partnership is the provision of primary healthcare services and facilities through a network of disclosed agents.

Review of the business and future developments

The business continues to develop as we sharpen our financial 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 configuration of the NHS.

Designated members

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

One Medical Group Ltd

One Medical Property Holdings Limited

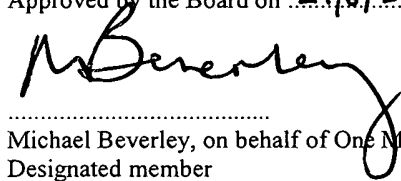
Members' drawings and the subscription and repayment of members' capital

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 2021 are set out in the Reconciliation of Members' Interests.

Members are remunerated from the profits of the LLP. Profits are allocated and divided between members automatically. The profits are distributed after the period end, subject to the cash requirements of the business.

Approved by the Board on 29/6/22 and signed on its behalf by:



Michael Beverley, on behalf of One Medical Group Ltd
Designated member

One Medicare T/A One Primary Care LLP

Statement of Members' Responsibilities for the Year Ended 30 September 2021

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 December 2018).

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 2021, 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 2021 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

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

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 entity's ability to continue as a going concern for a period of at least twelve months from when the original financial statements are authorised for issue.

Our responsibilities and the responsibilities of the members with respect to going concern are described in the relevant sections of this report.

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 other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The members are responsible for the other information contained within the annual report. 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.

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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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.

Extent to which the audit was capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- enquiring of the key management personnel of the limited liability partnership on procedures relating to their processes for identifying, evaluating and complying with laws and regulations and for detecting and responding to the risks of fraud;
- obtaining an understanding of the legal and regulatory frameworks applicable to the entity. The most significant considerations identified were the Companies Act 2006, corporation tax and employment tax legislation, health and safety and employment law and specific regulatory requirements of the healthcare sector; and
- discussing among the engagement team how and where fraud might occur in the financial statements and any potential indicators of fraud. As part of the discussion, we identified potential for fraud in the following areas:
 - management override of controls; and
 - revenue recognition.

We designed and executed procedures in line with our responsibilities to detect material misstatements in respect of irregularities, including fraud. These procedures, together with the extent to which they are capable of detecting irregularities, including fraud, are detailed below:

- We made enquiries of management and reviewed correspondence with the relevant authorities to identify any irregularities or instances of non-compliance with laws and regulations and to identify any irregularities or instances of fraud;
- We tested the appropriateness of a sample of accounting journals;
- We reviewed the limited liability partnership's accounting policies for non-compliance with relevant accounting standards;
- We considered significant accounting estimates for evidence of misstatement; and
- We considered the appropriateness of the revenue recognition policies.

We communicated with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Our audit procedures were designed to respond to risks of material misstatement in the financial statements. There are inherent limitations in the audit procedures performed not least due to the following:

- the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting a material misstatement resulting from error, as fraud may involve deliberate concealment; and
- the further removed the non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we are to become aware of it.

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)

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.

T C Gray

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Steven Williams FCA (Senior Statutory Auditor)
For and on behalf of T C Group, Statutory Auditor

6 Queen Street
Leeds
West Yorkshire
LS1 2TW

Date: 29 June 2022

One Medicare T/A One Primary Care LLP

Statement of Comprehensive Income for the Year Ended 30 September 2021

		2021	(As restated) 2020
	Note	£	£
Turnover	3	18,424,596	19,233,941
Cost of sales		<u>(11,362,317)</u>	<u>(12,292,994)</u>
Gross profit		7,062,279	6,940,947
Administrative expenses		(5,346,695)	(5,482,757)
Exceptional items	4	<u>(223,425)</u>	<u>(109,249)</u>
Operating profit	4	1,492,159	1,348,941
Interest receivable and similar income	5	<u>-</u>	<u>698</u>
Profit for the year before members' remuneration and profit shares		1,492,159	1,349,639
Members' remuneration charged as an expense		<u>(1,492,159)</u>	<u>(1,349,639)</u>
Profit for the year available for discretionary division among members		<u><u>-</u></u>	<u><u>-</u></u>

Turnover and operating profit/(loss) derive wholly from continuing operations.

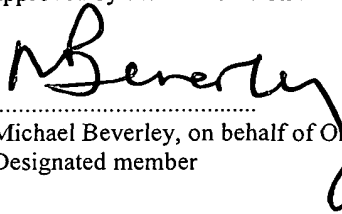
The LLP has no other comprehensive income for the year (2020: £nil) other than the results above.

One Medicare T/A One Primary Care LLP

(Registration number: OC324255)
Balance Sheet as at 30 September 2021

		2021 £	(As restated) 2020 £
Fixed assets			
Tangible assets	8	177,594	169,747
Current assets			
Debtors	9	5,993,491	3,634,283
Cash at bank and in hand		<u>3,565,115</u>	<u>3,365,814</u>
		9,558,606	7,000,097
Creditors: Amounts falling due within one year	10	<u>(6,624,536)</u>	<u>(5,213,374)</u>
Net current assets		<u>2,934,070</u>	<u>1,786,723</u>
Total assets less current liabilities		3,111,664	1,956,470
Provisions for liabilities			
Other provisions		<u>(225,189)</u>	<u>(201,689)</u>
Net assets attributable to members		<u>2,886,475</u>	<u>1,754,781</u>
Represented by:			
Loans and other debts due to members			
Other amounts		<u>2,703,894</u>	<u>1,572,200</u>
Members' other interests			
Members' capital classified as equity		<u>182,581</u>	<u>182,581</u>
Total members' interests			
Amounts due to/(from) members		(3,495,109)	(1,613,449)
Loans and other debts due to members		2,703,894	1,572,200
Equity		<u>182,581</u>	<u>182,581</u>
		<u>(608,634)</u>	<u>141,332</u>

The financial statements of One Medicare T/A One Primary Care LLP (registered number OC324255) were approved by the members on 29/6/22 and signed by:


.....
Michael Beverley, on behalf of One Medical Group Ltd
Designated member

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

One Medicare T/A One Primary Care LLP

Reconciliation of Members' Interests At 30 September 2021

	<u>Equity</u>		<u>Loans and other debts due to/(from) members</u>	
	Members' capital £	Total £	Members' other amounts £	Total 2021 £
Members' interest at 1 October 2020 (as restated)	182,581	182,581	(41,249)	141,332
Members' remuneration charged as an expense	-	-	1,492,159	1,492,159
Drawings	-	-	(2,242,125)	(2,242,125)
At 30 September 2021	<u>182,581</u>	<u>182,581</u>	<u>(791,215)</u>	<u>(608,634)</u>

	<u>Equity</u>		<u>Loans and other debts due to/(from) members</u>	
	Members' capital £	Total £	Members' other amounts £	Total 2020 £
Members' interest at 1 October 2019	182,581	182,581	840,466	1,023,047
Members' remuneration charged as an expense	-	-	1,349,639	1,349,639
Members' interests after total comprehensive income	182,581	182,581	2,190,105	2,372,686
Drawings (including tax payments)	-	-	(2,636,562)	(2,636,562)
Repayments of debt	-	-	405,208	405,208
At 30 September 2020	<u>182,581</u>	<u>182,581</u>	<u>(41,249)</u>	<u>141,332</u>

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

One Medicare T/A One Primary Care LLP

Notes to the Financial Statements for the Year Ended 30 September 2021

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 (SORP), Accounting by Limited Liability Partnerships, issued December 2018.

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

In accordance with FRS 102, the LLP has taken advantage of the exemptions from the following disclosure requirements:

- Section 7 'Statement of Cash Flows' - Presentation of a Statement of Cash Flows and related notes and disclosures; and
- Section 33 'Related party disclosure' - 33.7 relating to key management personnel.

The financial statements of the LLP are consolidated in the financial statements of One Medical Group Ltd. The consolidated financial statements are available from the registered office, The Business Centre, Bank Top Farm, Black Hill Road, Leeds, LS21 1PY.

Going concern

The members believe that the LLP has sufficient resources available to enable it to continue to meet its liabilities as they fall due for a period of at least 12 months from the date of approval of these financial statements.

In reaching this conclusion, the members have considered the financial position of both the LLP and the group headed by One Medical Group Limited ("the Group") at the date of approval of the financial statements and have also prepared a cash flow forecast to allow them to assess the position over the next 12 months. The forecast has been prepared on a prudent basis and shows that the Group has sufficient funds to settle its debts as they fall due throughout the forecast period.

After consideration of the factors noted above, the members continue to adopt the going concern basis in preparing the financial statements.

One Medicare T/A One Primary Care LLP

Notes to the Financial Statements for the Year Ended 30 September 2021 (continued)

1 Accounting policies (continued)

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 assets so as to write off their cost, less any estimated residual value, over their expected useful economic life, which ranges between two and five years. Depreciation is calculated on a straight line basis.

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.

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.

One Medicare T/A One Primary Care LLP

Notes to the Financial Statements for the Year Ended 30 September 2021 (continued)

1 Accounting policies (continued)

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.

Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

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.

One Medicare T/A One Primary Care LLP

Notes to the Financial Statements for the Year Ended 30 September 2021 (continued)

4 Operating profit

Operating profit is stated after charging:

	2021 £	2020 £
Operating leases - other assets	378,882	671,729
Loss on disposal of tangible fixed assets	-	2,071
Depreciation of owned assets	126,354	110,395
Auditor's remuneration	<u>12,000</u>	<u>12,000</u>

Exceptional items

Exceptional items in both the current and prior period relate to intercompany and related company balances written off.

5 Other interest receivable and similar income

	2021 £	2020 £
Other interest receivable and similar income	<u>-</u>	<u>698</u>
	<u>-</u>	<u>698</u>

6 Particulars of employees

The aggregate payroll costs were as follows:

	2021 £	2020 £
Wages and salaries	8,117,547	7,342,669
Social security costs	870,621	780,983
Defined contribution pension	<u>918,483</u>	<u>898,088</u>
	<u>9,906,651</u>	<u>9,021,740</u>

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

	2021 No.	2020 No.
Staff	<u>255</u>	<u>249</u>
	<u>255</u>	<u>249</u>

One Medicare T/A One Primary Care LLP

Notes to the Financial Statements for the Year Ended 30 September 2021 (continued)

7 Members' remuneration

	2021	2020
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 £746,080 (2020: £674,820).

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 £1,477,238 (2020: £1,336,142).

8 Tangible fixed assets

	Fixtures, fittings and office equipment £	Total £
Cost		
At 1 October 2020	431,132	431,132
Additions	<u>134,201</u>	<u>134,201</u>
At 30 September 2021	<u>565,333</u>	<u>565,333</u>
Depreciation		
At 1 October 2020	261,385	261,385
Charge for the period	<u>126,354</u>	<u>126,354</u>
At 30 September 2021	<u>387,739</u>	<u>387,739</u>
Net book value		
At 30 September 2021	<u>177,594</u>	<u>177,594</u>
At 30 September 2020	<u>169,747</u>	<u>169,747</u>

One Medicare T/A One Primary Care LLP

Notes to the Financial Statements for the Year Ended 30 September 2021 (continued)

9 Debtors

	2021	(As restated) 2020
	£	£
Trade debtors	1,569,360	1,626,881
Amounts owed by related parties	154,167	44,972
Amounts due from members	3,495,109	1,613,449
Other debtors	12,014	19,710
Prepayments and accrued income	762,841	329,271
	<u>5,993,491</u>	<u>3,634,283</u>

10 Creditors: Amounts falling due within one year

	2021	2020
	£	£
Trade creditors	1,508,271	1,437,120
Amounts owed to group undertakings	-	47,663
Other taxes and social security	226,613	214,211
Other creditors	1,553,370	991,409
Accruals and deferred income	3,336,282	2,522,971
	<u>6,624,536</u>	<u>5,213,374</u>

11 Obligations under leases and hire purchase contracts

Operating leases

The total of future minimum lease payments is as follows:

	2021	2020
	£	£
Not later than one year	526,391	424,806
Later than one year and not later than five years	1,968,414	1,571,624
Later than five years	3,160,303	3,089,855
	<u>5,655,108</u>	<u>5,086,285</u>

The amount of non-cancellable operating lease payments recognised as an expense during the year was £378,882 (2020 - £671,729).

One Medicare T/A One Primary Care LLP

Notes to the Financial Statements for the Year Ended 30 September 2021 (continued)

12 Provisions

	Other provisions £	Total £
At 1 October 2020	201,689	201,689
Additional provisions	23,500	23,500
At 30 September 2021	225,189	225,189

The above provisions relate to dilapidations which become payable following the LLP's exit from a property occupied under a repairing lease.

13 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 £918,483 (2020 - £898,088).

Contributions totalling £942,115 (2020 - £674,802) were payable to the scheme at the end of the period and are included in creditors.

14 Related party transactions

Summary of transactions with entities with joint control or significant interest

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

During the period, the LLP made a loan of £94,600 to One Wellness Limited, a company under common control. In addition the LLP recharged salaries of £31,072 (2020 - £14,699) and costs of £44,135 (2020 - £10,672) to One Wellness Limited and received cost recharges of £60,612 from One Wellness Limited. The balance owed by One Wellness Limited at 30 September 2021 was £154,167 (2020 - £44,972).

The LLP made a loan of £1,527,500 (2020 - £1,251,766) and recharged expenditure of £425,518 (2020 - £9,378) to One Medical Property Holdings Limited, a company under common control and member of the LLP. The balance owed by One Medical Property Holdings Limited at 30 September 2021 was £3,495,109 (2020 - £1,613,449).

The LLP recharged expenditure of £97,148 (2020 - £83,719) to OneMedical Collaborate Limited (formerly One Workforce Limited), a company under common control. The balance owed by OneMedical Collaborate Limited at 30 September 2021 was £206,397 (2020 - £109,249). A full provision has been made against this balance in each year.

One Medicare T/A One Primary Care LLP

Notes to the Financial Statements for the Year Ended 30 September 2021 (continued)

15 Control

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

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

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 Ltd are available at Companies House.

16 Prior period adjustments

The members have reviewed the carrying amount of certain balances owed by related companies and, based on information available at the time, are of the view that there should have been an impairment provision recorded in the financial statements as at 30 September 2020.

This has resulted in a provision of £109,249 being recorded as a charge to the profit and loss account for the year ended 30 September 2020. This is recorded as an exceptional item due to the size and nature of the transaction. As a result of this reduction in the previously reported profit, the amount of members' remuneration charged as an expense has reduced by £109,249, which has resulted in the reported profit after members' remuneration charged as an expense being unaffected.

Members' interests as at 30 September 2020 have reduced by £109,249 as a result of the prior period adjustment.