
CREWKERNE HEALTHCARE LLP

UNAUDITED
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019

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CREWKERNE HEALTHCARE LLP

INFORMATION

Designated Members

Community Pharmacies (UK) Limited
Judas Tree (Somerset) LLP

LLP registered number

OC368352

Registered office

2 Peterwood Way, Croydon, Surrey, CR0 4UQ

CREWKERNE HEALTHCARE LLP

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CREWKERNE HEALTHCARE LLP

**MEMBERS' REPORT
FOR THE YEAR ENDED 31 MARCH 2019**

The members present their annual report together with the financial statements of Crewkerne Healthcare LLP (the "LLP") for the year ended 31 March 2019.

Principal activities

The principal activity of the LLP during the year was that of a pharmacy.

Designated Members

The designated members who held office during the year and up to the date of signature of the financial statements were as follows:

Community Pharmacies (UK) Limited
Judas Tree (Somerset) LLP

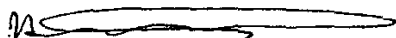
Members' capital and interests

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 ended 31 March 2019 are set out in the Reconciliation of Members' Interests.

Members are remunerated from the profits of the LLP and are required to make their own provision for pensions and other benefits. Profits are allocated and divided between members after finalisation of the financial statements. Members draw a proportion of their profit shares monthly during the year in which it is made, with the balance of profits being distributed after the year, subject to the cash requirements of the business.

This report was approved by the members on 2 December 2019 and signed on their behalf by:



.....
Community Pharmacies (UK) Limited
Designated member

CREWKERNE HEALTHCARE LLP

**STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 MARCH 2019**

	Note	2019 £	2018 £
Turnover	4	1,265,413	1,250,837
Cost of sales		(909,689)	(949,790)
Gross profit		355,724	301,047
Administrative expenses		(339,479)	(348,244)
Operating profit/(loss)		16,245	(47,197)
Interest receivable and similar income		17	6
Interest payable and expenses		(4,204)	(4,791)
Loss before tax		12,058	(51,982)
Loss for the year before members' remuneration and profit shares		12,058	(51,982)
Profit/(loss) for the year before members' remuneration and profit shares		12,058	(51,982)
Members' remuneration charged as an expense	6	(27,743)	(17,724)
Loss for the financial year available for discretionary division among members		(15,685)	(69,706)
Other comprehensive income for the year		-	-
Total comprehensive income for the year		(15,685)	(69,706)

The notes on pages 6 to 16 form part of these financial statements.

CREWKERNE HEALTHCARE LLP
REGISTERED NUMBER: OC368352

STATEMENT OF FINANCIAL POSITION
AS AT 31 MARCH 2019

	Note	2019 £	2018 £
Fixed assets			
Intangible assets	7	1	1
Tangible assets	8	66,672	74,637
		<u>66,673</u>	<u>74,638</u>
Current assets			
Stocks	9	62,179	52,988
Debtors: amounts falling due within one year	10	243,125	330,377
Cash at bank and in hand	11	2,722	1,634
		<u>308,026</u>	<u>384,999</u>
Creditors: Amounts Falling Due Within One Year	12	(279,044)	(450,867)
Net current assets/(liabilities)		<u>28,982</u>	<u>(65,868)</u>
Total assets less current liabilities		<u>95,655</u>	<u>8,770</u>
Creditors: amounts falling due after more than one year	13	(67,273)	(99,983)
		<u>28,382</u>	<u>(91,213)</u>
Net assets/(liabilities) attributable to members		<u><u>28,382</u></u>	<u><u>(91,213)</u></u>

CREWKERNE HEALTHCARE LLP
REGISTERED NUMBER: OC368352

STATEMENT OF FINANCIAL POSITION (CONTINUED)
AS AT 31 MARCH 2019

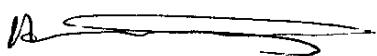
	Note	2019 £	2018 £
Represented by:			
Loans and other debts due to members within one year			
Amounts due in respect of profits		22,261	22,261
Other amounts		204,630	69,350
		<u>226,891</u>	<u>91,611</u>
Members' other interests			
Members' capital classified as equity	2		2
Other reserves classified as equity	(198,511)	(182,826)	(182,824)
		<u>28,382</u>	<u>(91,213)</u>
Total members' interests			
Loans and other debts due to members		226,891	91,611
Members' other interests		(198,509)	(182,824)
		<u>28,382</u>	<u>(91,213)</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 477 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.

The financial statements were approved and authorised for issue by the members and were signed on their behalf on 2 December 2019.



.....
Community Pharmacies (UK) Limited
Designated member

The notes on pages 6 to 16 form part of these financial statements.

Crewkerne Healthcare 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.

CREWKERNE HEALTHCARE LLP

RECONCILIATION OF MEMBERS' INTERESTS
FOR THE YEAR ENDED 31 MARCH 2019

	EQUITY Members' other interests			DEBT Loans and other debts due to members less any amounts due from members in debtors		Total members' interests
	Members' capital (classified as equity) £	Other reserves £	Total £	Other amounts £	Total £	Total £
Amounts due to members				50,560	50,560	
Balance at 1 April 2017	2	(113,120)	(113,118)	50,560	50,560	(62,558)
Members' remuneration charged as an expense	-	-	-	17,724	17,724	17,724
Loss for the year available for discretionary division among members	-	(69,706)	(69,706)	-	-	(69,706)
Members' interests after profit for the year	2	(182,826)	(182,824)	68,284	68,284	(114,540)
Amounts introduced by members	-	-	-	41,210	41,210	41,210
Drawings	-	-	-	(17,883)	(17,883)	(17,883)
Amounts due to members				91,611	91,611	
Balance at 31 March 2018	2	(182,826)	(182,824)	91,611	91,611	(91,213)
Members' remuneration charged as an expense	-	-	-	27,743	27,743	27,743
Loss for the year available for discretionary division among members	-	(15,685)	(15,685)	-	-	(15,685)
Members' interests after profit for the year	2	(198,511)	(198,509)	119,354	119,354	(79,155)
Amounts introduced by members	-	-	-	190,280	190,280	190,280
Drawings	-	-	-	(27,743)	(27,743)	(27,743)
Repayment of debt	-	-	-	(55,000)	(55,000)	(55,000)
Amounts due to members				226,891	226,891	
Balance at 31 March 2019	2	(198,511)	(198,509)	226,891	226,891	28,382

The notes on pages 6 to 16 form part of these financial statements.

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.

CREWKERNE HEALTHCARE LLP

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019

1. General information

Crewkerne Healthcare LLP is a limited liability partnership incorporated in England and Wales. The registered office is 2 Peterwood Way, Croydon, Surrey, United Kingdom, CR0 4UQ.

The limited liability partnerships principal activities and nature of its operations are disclosed 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 financial statements are prepared in sterling, which is the functional currency of the limited liability partnership. Monetary amounts in these financial statements are rounded to the nearest £.

The following principal accounting policies have been applied:

2.2 Going concern

The accounts have been prepared on a going concern basis which assumes the LLP will continue to be able to meet its financing obligations.

The accumulated losses reported in the period to 31 March 2019 were anticipated from the outset. The pharmacy continues to trade in line with expectations both financially and operationally. The continuing financial support of Santander provides a stable platform for growth. As the pharmacy grows towards maturity, the LLP is forecast to become cash generative in line with expectations enabling it to meet the repayments of its senior debt and any additional finance requirements.

The members will continue to provide additional financial support to the business, if required, to ensure that it is able to meet its financial obligations as they fall due.

2.3 Turnover

Turnover is shown, net of Value Added Tax, for goods and services provided to customers.

CREWKERNE HEALTHCARE LLP

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019

2. Accounting policies (continued)

2.4 Members' participation rights

Members' participation rights are the rights of a member against the LLP that arise under the members' agreement (for example, in respect of amounts subscribed or otherwise contributed, remuneration and profits).

Members' participation rights in the earnings or assets of the LLP are analysed between those that are, from the LLP's perspective, either a financial liability or equity, in accordance with section 22 of FRS 102. A member's participation rights including amounts subscribed or otherwise contributed by members, for example members' capital, are classed as liabilities unless the LLP has an unconditional right to refuse payment to members, in which case they are classified as equity.

All amounts due to members that are classified as liabilities are presented within 'Loans and other debts due to members' and, where such an amount relates to current year profits, they are recognised within 'Members' remuneration charged as an expense' in arriving at the relevant year's result. Unallocated amounts that are classified as equity are shown within 'Members' other interests'. Amounts recoverable from members are presented as debtors and shown as amounts due from members within members' interests.

Where there exists an asset and liability component in respect of an individual member's participation rights, they are presented on a gross basis unless the LLP has both a legally enforceable right to set off the recognised amounts, and it intends either to settle on a net basis or to settle and realise these amounts simultaneously, in which case they are presented net.

Whilst the members' agreement does not differentiate between profits and losses for profit sharing purposes, it does stipulate that the LLP cannot demand additional contributions from members, and as a result the LLP does not have an unconditional right to demand payment from members for losses. Therefore, they are not recognised as a recoverable asset and so remain within equity as other reserves.

Other amounts applied to members, for example remuneration paid under an employment contract and interest on capital balances, are treated in the same way as all other divisions of profits, as described above, according to whether the LLP has, in each case, an unconditional right to refuse payment. Amounts payable to members under employment contracts and unavoidable interest on members capital are charged to "members remuneration charged as an expense" in the relevant year.

2.5 Operating leases: the LLP as lessee

Rentals paid under operating leases are charged to the Statement of Comprehensive Income on a straight line basis over the lease term.

2.6 Interest income

Interest income is recognised in the Statement of Comprehensive Income using the effective interest method.

CREWKERNE HEALTHCARE LLP

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019

2. Accounting policies (continued)

2.7 Finance costs

Finance costs are charged to the Statement of Comprehensive Income over the term of the debt using the effective interest method so that the amount charged is at a constant rate on the carrying amount. Issue costs are initially recognised as a reduction in the proceeds of the associated capital instrument.

2.8 Borrowing costs

All borrowing costs are recognised in the Statement of Comprehensive Income in the year in which they are incurred.

2.9 Pensions

Defined contribution pension plan

The LLP operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the LLP pays fixed contributions into a separate entity. Once the contributions have been paid the LLP has no further payment obligations.

The contributions are recognised as an expense in the Statement of Comprehensive Income when they fall due. Amounts not paid are shown in accruals as a liability in the Statement of Financial Position. The assets of the plan are held separately from the LLP in independently administered funds.

2.10 Intangible assets

Intangible assets comprise a licence to trade as a pharmacy. Intangible assets are stated at cost less amortisation and are reviewed for impairment whenever there is an indication that the carrying value may be impaired.

2.11 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

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.

Depreciation is provided on the following basis:

Leasehold property	-	7% straight line
Fixtures and fittings	-	20% straight line
Computer equipment	-	33% straight line

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 the Statement of Comprehensive Income.

CREWKERNE HEALTHCARE LLP

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019

2. Accounting policies (continued)

2.12 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition.

Stocks held for distribution at no or nominal consideration are measured at the lower of replacement cost and cost, adjusted where applicable for any loss of service potential.

At each reporting date, an assessment is made for impairment. Any excess of the carrying amount of stocks over its estimated selling price less costs to complete and sell is recognised as an impairment loss in profit or loss. Reversals of impairment losses are also recognised in profit or loss.

2.13 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.

2.14 Cash and cash equivalents

Cash and cash equivalents include cash in hand and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

2.15 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.

2.16 Financial instruments

The LLP only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties, loans to related parties and investments in non-puttable ordinary shares.

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the Statement of Comprehensive Income.

For financial assets measured at amortised cost, the impairment loss is measured as the difference between an asset's carrying amount and the present value of estimated cash flows discounted at the asset's original effective interest rate. If a financial asset has a variable interest rate, the discount rate for measuring any impairment loss is the current effective interest rate determined under the contract.

For financial assets measured at cost less impairment, the impairment loss is measured as the difference between an asset's carrying amount and best estimate of the recoverable amount, which is an approximation of the amount that the LLP would receive for the asset if it were to be sold at the reporting date.

Financial assets and liabilities are offset and the net amount reported in the Statement of Financial Position when there is an enforceable right to set off the recognised amounts and there is an

CREWKERNE HEALTHCARE LLP

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019

2. Accounting policies (continued)

2.16 Financial instruments (continued)

intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

2.17 Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the limited liability partnership is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

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

In the application of the LLP's accounting policies, which are described in note 2, the members are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

There are no critical judgements and estimations that the members have made in the process of applying the LLP's accounting policies and that have the most significant effect on the amounts recognised in the financial statements.

4. Turnover

The whole of the turnover is attributable to be that of retail pharmacy.

Analysis of turnover by country of destination:

	2019 £	2018 £
United Kingdom	1,265,413	1,250,837
	<u>1,265,413</u>	<u>1,250,837</u>

CREWKERNE HEALTHCARE LLP

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019**

5. Employees

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

	2019 No.	2018 No.
The average number of persons (excluding members) employed by the partnership during the year	<u>12</u>	<u>13</u>

6. Information in relation to members

	2019 £	2018 £
Remuneration paid under an employment contract	12,654	12,496
Mandatory interest payments	15,089	5,228
	<u>27,743</u>	<u>17,724</u>

7. Intangible assets

	Licence £
Cost	
At 1 April 2018	1
At 31 March 2019	<u>1</u>
Net book value	
At 31 March 2019	<u>1</u>
At 31 March 2018	<u>1</u>

CREWKERNE HEALTHCARE LLP

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019**

8. Tangible fixed assets

	Long-term leasehold property £	Plant and machinery £	Total £
Cost			
At 1 April 2018	118,870	7,947	126,817
At 31 March 2019	<u>118,870</u>	<u>7,947</u>	<u>126,817</u>
Depreciation			
At 1 April 2018	44,233	7,947	52,180
Charge for the year on owned assets	7,965	-	7,965
At 31 March 2019	<u>52,198</u>	<u>7,947</u>	<u>60,145</u>
Net book value			
At 31 March 2019	<u>66,672</u>	<u>-</u>	<u>66,672</u>
At 31 March 2018	<u>74,637</u>	<u>-</u>	<u>74,637</u>

9. Stocks

	2019 £	2018 £
Finished goods and goods for resale	62,179	52,988
	<u>62,179</u>	<u>52,988</u>

Stock recognised in cost of sales during the year as an expense was £909,689 (2018 - £895,549) .

An impairment loss of £nil (2018 - £nil) was recognised in cost of sales against stock during the year due to slow-moving and obsolete stock.

CREWKERNE HEALTHCARE LLP

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019

10. Debtors

	2019 £	2018 £
Trade debtors	209,539	192,968
Other debtors	31,107	135,716
Prepayments and accrued income	2,479	1,693
	<u>243,125</u>	<u>330,377</u>

11. Cash and cash equivalents

	2019 £	2018 £
Cash at bank and in hand	2,722	1,634
Less: bank overdrafts	(37,517)	(50,683)
	<u>(34,795)</u>	<u>(49,049)</u>

12. Creditors: Amounts falling due within one year

	2019 £	2018 £
Bank overdrafts	37,517	50,683
Bank loans	32,458	28,147
Trade creditors	188,529	332,132
Other taxation and social security	5,624	4,780
Other creditors	13,206	11,765
Accruals and deferred income	1,710	23,360
	<u>279,044</u>	<u>450,867</u>

Bank loan and overdraft for which security has been given amounted to £69,975 (2018: £78,830).

CREWKERNE HEALTHCARE LLP

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019**

13. Creditors: Amounts falling due after more than one year

	2019	2018
	£	£
Bank loans	67,273	99,983
	<u>67,273</u>	<u>99,983</u>

The aggregate amount of creditors, falling due after more than one year, for which security has been given amounted to £67,273 (2018: £99,983).

The bank loan is repayable by equal monthly instalments. The rate of interest applicable to the loan for each interest period is the rate per annum which is equal to the aggregate of:

- (a) the 3% margin;
- (b) LIBOR; and
- (c) any mandatory cost

The following securities have been given over the bank loan:

- (a) A first legal charge from Crewkerne Healthcare LLP over the lease for the property
- (b) A debenture from Crewkerne Healthcare LLP over all of its assets giving Santander UK plc priority over all of its assets.
- (c) A guarantee from Community Pharmacies (UK) Limited in respect of the obligations of the Borrower to the Bank, supported by a debenture from Community Pharmacies (UK) Limited over all of its assets giving Santander UK plc priority over all of its assets.
- (d) A guarantee from APM Healthcare Limited in respect of the obligations of the Borrower to the Bank, supported by a debenture from APM Healthcare Limited over all of its assets giving Santander UK plc priority over all of its assets.
- (e) A deed of priority as appropriate.
- (f) A limited personal guarantee from Andrew Murray in respect of the obligations of the Borrower to the Bank.
- (g) A limited joint & several personal guarantees from Dr M W Field, Dr D H Balian, Dr O S N Merrifield and Dr J J Horne in respect of the obligations of the Borrower to the Bank.

Included within creditors falling due after more than one year is an amount of £nil (2018: £nil) in respect of liabilities which fall due for payment after more than five years from the balance sheet date.

14. Loans and other debts due to members

In the event of a winding up the amounts included in "Loans and other debts due to members" will rank equally with unsecured creditors.

CREWKERNE HEALTHCARE LLP

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019

15. Loans

Analysis of the maturity of loans is given below:

	2019 £	2018 £
Amounts falling due within one year		
Bank loans	32,458	28,147
	<u>32,458</u>	<u>28,147</u>
Amounts falling due 1-2 years		
Bank loans	67,273	99,983
	<u>67,273</u>	<u>99,983</u>
	<u>99,731</u>	<u>128,130</u>

16. Financial instruments

	2019 £	2018 £
Financial assets		
Financial assets measured at fair value	<u>2,722</u>	<u>1,634</u>
Financial liabilities		
Financial liabilities measured at fair value	<u>(137,248)</u>	<u>(178,813)</u>

17. Pension commitments

The LLP operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the LLP in an independently administered fund. The pension cost charge represents contributions payable by the LLP to the fund and amounted to £2,597 (2018: £1,195). Contributions totalling £505 (2018: £nil) were payable to the fund at the balance sheet date and are included in creditors.

CREWKERNE HEALTHCARE LLP

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019

18. Commitments under operating leases

At 31 March 2019 the LLP had future minimum lease payments under non-cancellable operating leases as follows:

	2019 £	2018 £
Not later than 1 year	9,400	9,400
Later than 1 year and not later than 5 years	37,600	37,600
Later than 5 years	78,574	87,974
	<u>125,574</u>	<u>134,974</u>

19. Related party transactions

Community Pharmacies (UK) Limited is a designated member.

During the year management charges payable to Community Pharmacies (UK) Limited amounted to £12,654 (2018: £12,496).

£30,196 (2018: £9,526) worth of expenses paid by Community Pharmacies (UK) Limited. The LLP recharged expenses of £3,872 (2018: £nil) paid on behalf of Community Pharmacies (UK) LIMITED. As at 31 March 2019 the LLP owed £4,866 (2018: £5,650 owed by) to Community Pharmacies (UK) Limited.

Community Pharmacies (UK) Limited has loaned Crewkerne Healthcare LLP an amount of £189,764 (2018: £65,000). Interest charged on the loan amounted to £13,988 (2018: £4,124) during the year.

Judas Tree (Somerset) LLP is a designated member.

Crewkerne Healthcare LLP rents the pharmacy property from certain members of Judas Tree (Somerset) LLP amounting to £9,950 (2018: £9,400) during the year.

Judas Tree (Somerset) LLP has loaned Crewkerne Healthcare LLP an amount of £10,000 (2018: £10,000). Interest charged on the loan amounted to £1,101 (2018: £1,104) during the year.

During the year the LLP made purchases totalling £432,795 (2018: £286,179) from Day Lewis Medical Limited and made sales totalling £36,747 (2018: £nil) to Day Lewis Medical Limited, a fellow subsidiary of the parent company of Community Pharmacies (UK) Limited, Day Lewis Plc. As at 31 March 2019 the LLP owed £69,435 (2018: £184,191) to Day Lewis Medical Limited.