

European Scanning Centre MSK LLP

Annual Report & Financial Statements

For the year ended 30 September 2021

Company number OC380078



Intelligent imaging

European Scanning Centre MSK LLP



DESIGNATED MEMBERS

European Scanning Centre (Harley Street) Limited
Alliance Medical Limited

LLP REGISTERED NUMBER

OC380078

INDEPENDENT AUDITOR

Deloitte LLP
Four Brindleyplace
Birmingham
B1 2HZ
United Kingdom

BANKERS

HSBC
56 Queen Street
Cardiff
CF10 2PX

REGISTERED OFFICE

68 Harley Street
London
W1G 7HE
United Kingdom

European Scanning Centre MSK LLP**MEMBERS' REPORT**

The members present their report together with the audited financial statements of European Scanning Centre MSK LLP (the "LLP") for the year ended 30 September 2021.

PRINCIPAL ACTIVITIES

The LLP ceased trading during the prior year.

REVIEW OF THE BUSINESS

The LLP is not trading, the prior year key performance indicators of the LLP, which were reported monthly to the Board of Directors, are:

	Year to 30 September 2021	Year to 30 September 2020
	£000	£000
Turnover	-	595
Loss before tax	-	(177)

RESULTS AND DRAWINGS

The result for the financial year amounted to £nil (2020: loss of £177,000) and net liabilities were £113,000 (2020: £113,000).

FUTURE DEVELOPMENTS

The LLP has ceased trading within the prior year, the Members will seek to recover all debt and pay suppliers prior to dissolving of the LLP.

DESIGNATED MEMBERS

The designated members during the year and to the date of this report were:

P J Jenkins	(designated member until 1 April 2020)
B L Staples	(designated member until 1 April 2020)
European Scanning Centre (Harley Street) Limited	(designated member from 20 January 2020)
Alliance Medical Limited	(designated member from 1 April 2020)

POLICY WITH RESPECT TO MEMBERS' DRAWINGS AND SUBSCRIPTION AND REPAYMENTS OF AMOUNTS SUBSCRIBED OR OTHERWISE CONTRIBUTED BY MEMBERS

Members are permitted to make drawings in anticipation of profits which will be allocated to them. The amount of such drawings is set at the beginning of each financial period, taking into account the anticipated cash needs of the LLP.

New members are required to subscribe to a minimum level of capital and in subsequent years members are invited to subscribe for further capital, the amounts of which is determined by the performance and seniority of those members. On retirement, capital is repaid to members.

European Scanning Centre MSK LLP



MEMBERS' REPORT (continued)

POLITICAL DONATIONS

The Company made £nil (2020: £nil) political donations during the year

EVENTS AFTER THE BALANCE SHEET DATE

There are no subsequent events to disclose.

GOING CONCERN PRINCIPLES

The Directors intend to liquidate the company within twelve months of approval of the financial statements and therefore the accounts have been prepared on a basis other than going concern. There were no adjustments required as a result of ceasing to apply the going concern basis.

STATEMENT OF MEMBERS' RESPONSIBILITIES

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

The Limited Liability Partnerships (Accounts & Audit) (Application of Companies Act 2006) Regulations 2008 require the members to prepare financial statements for each financial year. Under that law the members have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". The financial statements are required by law to give a true and fair view of the state of affairs of the LLP and of the profit or loss of the LLP for that period. In preparing these financial statements, the members are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the LLP will continue in business.

The members are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the firm and enable them to ensure that the financial statements comply with the Companies Act 2006, as applicable to limited liability partnerships. They are also responsible for safeguarding the assets of the firm and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

European Scanning Centre MSK LLP



MEMBERS' REPORT (continued)

Members' confirmations

In the case of each member in office at the date the Members' Report is approved:

- so far as the member is aware, there is no relevant audit information of which the LLP's auditors are unaware; and
- they have taken all the steps that they ought to have taken as a member in order to make themselves aware of any relevant audit information and to establish that the LLP's auditors are aware of that information

This confirmation is given and should be interpreted in accordance with the provisions of s418 of the Companies Act 2006.

AUDITORS

Deloitte LLP are deemed to be re-appointed under s487(2) of the Companies Act 2006.

Approved by the Members on 16 June 2022 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'P M Hart'.

P M Hart
Director of designated member
Iceni Centre
Warwick Technology Park
Warwick
CV34 6DA
United Kingdom

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF EUROPEAN SCANNING CENTRE MSK LLP

REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

Opinion

In our opinion the financial statements of European Scanning Centre MSK LLP (the 'limited liability partnership'):

- give a true and fair view of the state of the limited liability partnership's affairs as at 30 September 2021 and of its result for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"; and
- have been prepared in accordance with the requirements of the Companies Act 2006 as applied to limited liability partnerships.

We have audited the financial statements which comprise:

- the profit and loss account;
- the balance sheet;
- the statement of changes in members' interest; and
- the related notes 1 to 12.

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).

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 Financial Reporting Council's (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.

Emphasis of matter – Financial statements prepared other than on a going concern basis

We draw attention to note 3 in the financial statements, which indicates that the financial statements have been prepared on a basis other than that of a going concern. Our opinion is not modified in respect of this matter.

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF EUROPEAN SCANNING CENTRE MSK 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 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.

Responsibilities of members

As explained more fully in the members' responsibilities statement, 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.

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 FRC's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF EUROPEAN SCANNING CENTRE MSK LLP
(continued)**

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

We considered the nature of the limited liability partnership's industry and its control environment, and reviewed the limited liability partnership's documentation of their policies and procedures relating to fraud and compliance with laws and regulations. We also enquired of management about their own identification and assessment of the risks of irregularities.

We obtained an understanding of the legal and regulatory frameworks that the limited liability partnership operates in, and identified the key laws and regulations that:

- had a direct effect on the determination of material amounts and disclosures in the financial statements. These included UK Companies Act, tax legislation; and
- do not have a direct effect on the financial statements but compliance with which may be fundamental to the limited liability partnership's ability to operate or to avoid a material penalty.

We discussed among the audit engagement team regarding the opportunities and incentives that may exist within the organisation for fraud and how and where fraud might occur in the financial statements.

In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override. In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments; assessed whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluated the business rationale of any significant transactions that are unusual or outside the normal course of business.

In addition to the above, our procedures to respond to the risks identified included the following:

- reviewing financial statement disclosures by testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- enquiring of management and external legal counsel concerning actual and potential litigation and claims, and instances of non-compliance with laws and regulations; and
- reading minutes of meetings of those charged with governance and reviewing internal audit reports.

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF EUROPEAN SCANNING CENTRE MSK LLP
(continued)**

Report on other legal and regulatory requirements

Matters on which we are required to report by exception


Under the Companies Act 2006 as applied to limited liability partnerships we are required to report in respect of the following matters if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the 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.

We have nothing to report in respect of these matters.

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. 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's members as a body, for our audit work, for this report, or for the opinions we have formed.

DocuSigned by:

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Peter Gallimore, FCA (Senior statutory auditor)
For and on behalf of Deloitte LLP
Statutory Auditor
Birmingham, United Kingdom

16 June 2022 | 20:51:40 BST

European Scanning Centre MSK LLP
PROFIT AND LOSS ACCOUNT
for the year ended 30 September 2021

		Year to 30 September 2021 £000	Year to 30 September 2020 £000
	Note		
Turnover	4	-	595
Cost of sales		-	(510)
Gross result/profit		-	85
Administrative expenses		-	(248)
Other operating income		-	3
Operating result/loss		-	(160)
Interest payable and similar charges		-	(17)
Result/loss before tax		-	(177)
Taxation on result/loss		-	-
Operating result/loss and loss for the financial period before members' remuneration and profit share available for discretionary division among members	5	-	(177)
Members' remuneration charged as an expense		-	-
Results/ (loss) for the period available for discretionary division among members		-	(177)

The LLP's above result are from discontinued operations. The LLP ceased trading during the prior year and it is not anticipated it will trade in the foreseeable future.

There is no other comprehensive income or expenses other than those included above and therefore a statement of comprehensive income has not been included in these financial statements.

European Scanning Centre MSK LLP**BALANCE SHEET**

Company registered number: OC380078

As at 30 September 2021

	Note	2021 £000	2020 £000
FIXED ASSETS			
Tangible assets	7	-	-
		-	-
CURRENT ASSETS			
Debtors: amounts falling due within one year	8	344	372
Cash at bank and in hand		52	24
		396	396
CREDITORS: amounts falling due within one year	9	(509)	(509)
NET CURRENT LIABILITIES		(113)	(113)
TOTAL ASSETS LESS CURRENT LIABILITIES		(113)	(113)
NET LIABILITIES ATTRIBUTABLE TO MEMBERS		(113)	(113)
REPRESENTED BY:			
Members' other interests			
Members' capital classified as equity		1,285	1,285
Members' other interests – other reserves		(1,398)	(1,398)
TOTAL SHAREHOLDERS' (DEFICIT)/FUNDS		(113)	(113)

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

These financial statements on pages 8 to 18 were approved by the Members on 16 June 2022 and were signed on its behalf by:

P M Hart
Director of designated member

European Scanning Centre MSK LLP
STATEMENT OF MEMBERS' INTERESTS
For the year ended 30 September 2021

	Members' Capital (classified as equity)	Other reserves	Total Shareholders' Funds/(deficit)
	£000	£000	£000
At 30 September 2019	1,285	(1,166)	119
Loss for the period available for discretionary division among members	-	(177)	(177)
Distribution of profits	-	(55)	(55)
At 30 September 2020	1,285	(1,398)	(113)
Loss for the period available for discretionary division among members	-	-	-
Distribution of profits	-	-	-
At 30 September 2021	1,285	(1,398)	(113)

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

European Scanning Centre MSK LLP



NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 September 2021

1. GENERAL INFORMATION

European Scanning Centre MSK LLP is a Limited Liability Partnership ('LLP') incorporated in the United Kingdom under Companies Act 2006 and registered in England. The address of the registered office and principle place of business and the principal activity of the LLP is shown in the Members' Report.

2. STATEMENT OF COMPLIANCE

These financial statements have been prepared under the historic cost convention unless otherwise specified within these accounting policies, including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland" ("FRS 102") and the Companies Act 2006 and the requirements of the Statement of Recommended Practice "Accounting by Limited Liability Partnerships".

3. ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the LLP's financial statements.

Going concern

During the prior year the LLP ceased trading and the Members expect to dissolve the LLP within twelve months of approval of the financial statements and therefore the accounts have been prepared on a basis other than going concern. There were no adjustments required as a result of ceasing to apply the going concern basis.

Exemptions

As a qualifying entity the LLP has taken advantage of the exemption provided in paragraph 1.12(b) of FRS 102 from preparing a Statement of Cash Flows. The cash flows of the LLP are incorporated into the Consolidated Statement of Cash Flows prepared in the Group financial statements of Life Healthcare Group Holdings Limited, which may be obtained at its registered address at Oxford Manor, 21 Chaplin Road, Illovo, Gauteng, South Africa, 2196.

The LLP has taken advantage of the exemption provided in paragraph 4.12(a) of FRS 102 from preparing a reconciliation of the numbers of shares outstanding at the beginning and end of the year. The LLP has taken advantage of the exemption provided in paragraph 33.7 of FRS 102 from disclosing key management personnel compensation.

The LLP has taken advantage of the exemption provided in paragraphs 11.39-11.48A and 12.26-12.29 of FRS 102 from disclosing certain financial instrument disclosures. The financial instrument disclosures are incorporated into the Group financial statements of Life Healthcare Group Holdings Limited.

The LLP has taken advantage of the exemption in paragraph 33.1(a) of FRS 102 from disclosing transactions with related parties that are other wholly owned members of the Life Healthcare Group Holdings Limited.

Revenue recognition

Turnover, which excludes value added tax, represents the value of services supplied, and is recognised according to the value of services supplied in the year.

European Scanning Centre MSK LLP**NOTES TO THE FINANCIAL STATEMENTS****For the year ended 30 September 2021****3. ACCOUNTING POLICIES (continued)****Functional and presentation currency**

The LLP's functional and presentation currency is the pound sterling.

Tangible assets and depreciation

Tangible assets are stated at cost less accumulated depreciation and impairment. Tangible assets are included at depreciated fair value. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Plant and machinery	Straight-line over 7 years
Other plant and equipment	Straight-line over 3 to 7 years

Assets under construction are transferred to their respective asset class and commence depreciation on the date that they are commissioned and become available for use.

Assets held under finance leases are depreciated over the shorter of their expected useful lives or the lease term. When there is reasonable certainty that the ownership of the leased asset will be obtained by the lessee at the end of the lease term the assets held under finance leases will be depreciated over their useful economic lives.

Taxation

Taxation on a members' share of the LLP's profits is solely the personal liability of the individual members and consequently is not dealt with in these financial statements.

Borrowings

Borrowings are recognised initially at fair value, net of transaction cost incurred. Borrowings are subsequently stated at amortised cost; any difference between the proceeds (net of transaction costs) and the redemption value is recognised in the profit and loss account over the period of the borrowings using the effective interest method. Finance costs, which are the difference between the net proceeds and the total amount of payments made in respect of the instruments, are spread on a straight line basis over the expected life of the debt.

Foreign currencies

Transactions in foreign currencies are recorded at the rate ruling at the date of transaction or at the contracted rate if the transaction is covered by a forward foreign currency contract. Monetary assets and liabilities denominated in foreign currencies are retranslated at the rate of exchange ruling at the balance sheet date. All differences are taken to the profit and loss account.

European Scanning Centre MSK LLP



NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 September 2021

3. ACCOUNTING POLICIES (continued)

Financial instruments

Financial assets and financial liabilities are recognised in the LLP's balance sheet when the LLP becomes a party to the contractual provisions of the instrument.

Financial assets and financial liabilities are measured initially at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities (other than financial assets and financial liabilities at fair value through profit or loss) are added to or deducted from the fair value of the financial assets or financial liabilities, as appropriate, on initial recognition. Transaction costs directly attributable to the acquisition of financial assets or financial liabilities at fair value through profit or loss are recognised immediately in profit or loss.

Financial assets

All regular way purchases or sales of financial assets are recognised and derecognised on a trade date basis. Regular way purchases or sales are purchases or sales of financial assets that require delivery of assets within the time frame established by regulation or convention in the marketplace.

All recognised financial assets are measured subsequently in their entirety at either amortised cost or fair value, depending on the classification of the financial assets.

Classification of financial assets

Debt instruments that meet the following conditions are measured subsequently at amortised cost:

- the financial asset is held within a business model whose objective is to hold financial assets in order to collect contractual cash flows; and
- the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

Debt instruments that meet the following conditions are measured subsequently at fair value through other comprehensive income (FVTOCI):

- the financial asset is held within a business model whose objective is achieved by both collecting contractual cash flows and selling the financial assets; and
- the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

By default, all other financial assets are measured subsequently at fair value through profit or loss (FVTPL).

European Scanning Centre MSK LLP



NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 September 2021

3. ACCOUNTING POLICIES (continued)

Critical accounting judgements and sources of estimation uncertainty

The preparation of financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the balance sheet date and the amounts reported for revenues and expenses during the period. However, the nature of estimation means that actual outcomes could differ from those estimates. Estimates and judgements are continually evaluated and are based on historic experiences and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The following judgements and estimates have had the most significant effect on amounts recognised in the financial statements.

Critical judgements in applying the entity's accounting policies

Sources of estimation uncertainty

There is no critical accounting judgements or key management estimates relevant.

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 subscribed or otherwise contributed, remuneration and profits).

Members' participation rights in the earnings or assets of the LLP are analysed between that that are, from the LLP's perspective, either a financial liability or equity, in accordance with FRS 102. A members' participation rights result in a liability unless the right to any payment is discretionary on the part of the LLP.

Amounts subscribed or otherwise contributed by members, for example members' capital, are classed as equity if the LLP has unconditional rights to refuse payment to the members. If the LLP does not have such an unconditional right, such amounts are classified as liabilities.

When profits are automatically divided as they arise, so the LLP does not have an unconditional right to refuse payment, the amounts arising that are due to members are in the nature of liabilities. They are therefore treated as an expense in the statement of comprehensive income in the relevant period. To the extent that they remain unpaid at the period end, they are shown as liabilities in the statement of financial position.

Conversely, where profits or losses are divided only after a decision by the LLP or its representatives, so that the LLP has an unconditional right to refuse payment, such profits are classed as an apportion of equity rather than an expense. They are therefore shown as a residual amount available for discretionary division amount members in the statement of comprehensive income and are equity apportions in the statement of financial position.

European Scanning Centre MSK LLP**NOTES TO THE FINANCIAL STATEMENTS****For the year ended 30 September 2021****3. ACCOUNTING POLICIES (continued)****Members' participation rights (continued)**

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 division of profits, as described above, according to whether the LLP has, in each case, a unconditional right to refuse payment.

All amounts due to members that are classified as liabilities are presented in the statement of financial position within 'loans and other debts due to members' and are charged to the statement of comprehensive income within 'members' remuneration charged as an expense'. Amounts due to members that are classed as equity are shown in the statement of financial position within 'members' other interests'.

4. TURNOVER

Turnover represents amounts for the provision of services which fall within the LLP's continuing activities, stated net of value added tax. All turnover originates in, and has an ultimate destination of, the United Kingdom and all arise from the LLP's principal activity.

5. OPERATING LOSS

This is stated after charging:

		2021	2020
		£000	£000
Auditors' remuneration	- audit services for the audit of these financial statements	-	12
Depreciation	- on owned assets	-	76
	- on assets held under hire purchase agreements	-	81

Auditors' remuneration for the audit of these financial statements is borne by the immediate parent undertaking, Alliance Medical Limited, for the period.

6. INFORMATION IN RELATION TO MEMBERS

	2021	2020
Average number of members	10	10

In addition to the above, there are 2 designated members who were not ordinary members. There were no employee during the year (2020: no employees)

European Scanning Centre MSK LLP**NOTES TO THE FINANCIAL STATEMENTS****For the year ended 30 September 2021****7. TANGIBLE ASSETS**

	Scanning units and equipment £000
Cost:	
At 30 September 2021 and 30 September 2020	2,164
Depreciation:	
At 30 September 2020	2,164
Charge in the year	-
At 30 September 2021	2,164
Net book value:	
At 30 September 2021	-
At 30 September 2020	-

Included within the net book value of £nil (2020: £nil) is £nil (2019: £nil) relating to assets held under hire purchase agreements. The depreciation charged to the financial statements during the year in respect of such assets amounts to £nil (2020: £81,000).

8. DEBTORS**Amounts falling due within one year**

	2021 £000	2020 £000
Trade debtors	344	372
	344	372

9. CREDITORS**Amounts falling due within one year**

	2021 £000	2020 £000
Amounts owed to Group undertakings	509	509
	509	509

Amounts owed to Group undertakings, which are all UK-based, are unsecured, are not subject to formal loan agreements, are interest free and repayable on demand.

European Scanning Centre MSK LLP



NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 September 2021

10. PARENT UNDERTAKINGS

a) Immediate parent undertaking

The immediate parent undertaking is European Scanning Centre (Harley Street) Limited, registered in England and Wales. Copies of financial statements of the parent company are available from the company secretary, 68 Harley Street, London, W1G 7HE, United Kingdom.

b) Ultimate parent undertaking

The ultimate parent undertaking and controlling party is Life Healthcare Group Holdings Limited. The largest and smallest group, for which group financial statements are drawn up and which include this company is Life Healthcare Group Holdings Limited, registered in South Africa. The financial statements can be obtained by writing to the Group Secretary at the registered address at Oxford Manor, 21 Chaplin Road, Illovo, Gauteng, South Africa, 2196, its registered address.

11. POST BALANCE SHEET EVENTS

There are no subsequent events to disclose.

12. RELATED PARTY TRANSACTIONS

In accordance with FRS 102, the LLP has taken advantage of the exemption available not to disclose transactions with other group undertakings.

There are no other related party transactions outside of those with group undertakings.