

**EDGE HILL**

**MAINTENANCE SERVICES**

**LIMITED**

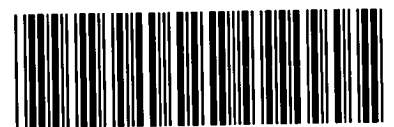
**REPORT AND**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 JULY 2021**

**Registered No. 03333261**

**SATURDAY**



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**EDGE HILL MAINTENANCE SERVICES LIMITED**

**REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 JULY 2021**

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## **EDGE HILL MAINTENANCE SERVICES LIMITED**

### **DIRECTORS' REPORT FOR THE YEAR ENDED 31 JULY 2021**

The directors present their report and the audited financial statements of the company for the year ended 31 July 2021. The directors have applied the small companies exemption not to prepare a strategic report.

#### **Principal activities**

The profit and loss account for the year is set out on page 8.

The principal activity of the company relates to various maintenance management activities associated with the building stock of Edge Hill University and its subsidiaries, including, where relevant, the repair and maintenance of the same.

The Company is an exempt Charity with the Charity Commissioners.

#### **Review of business and future developments**

The directors consider the result and the financial position of the company at 31 July 2021 to be satisfactory. It is expected that this will continue for the foreseeable future.

The available taxable profit for the company each year is paid via a deed of covenant to the parent company, Edge Hill University.

The company made no taxable profit for the year and therefore no liability to Corporation Tax arises.

#### **Directors**

The directors of the company during the year were as follows:

Dr John Cater  
Professor Clive Edwards

In accordance with the Articles of Association, Professor Clive Edwards retires by rotation and, being eligible, offers himself for re-election.

## **EDGE HILL MAINTENANCE SERVICES LIMITED**

### **DIRECTORS' REPORT (CONTINUED)**

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#### **Insurance of directors**

The company maintains insurance for the directors of Edge Hill Maintenance Services Limited in respect of their duties as directors of the company.

#### **Close company provisions**

The company is a close company as defined by Section 414 of the Income and Corporation Taxes Act 1988. There has been no change in this respect since the end of the financial period.


#### **Disclosure of information to auditors**

The directors who held office at the date of approval of this directors' report confirm that, so far as they are each aware, there is no relevant audit information of which the Company's auditor is unaware; and each director has taken all the steps that he ought to have taken as a director to make himself aware of any relevant audit information and to establish that the Company's auditor is aware of that information.

#### **Auditors**

In accordance with Section 487 of the Companies Act 2006, a resolution for the reappointment of KPMG LLP as auditors of the company has been proposed at the Annual General Meeting.

#### **By order of the Board**



**Dr John Cater**  
**Director**

**15 November 2021**

**Company registration no: 03333261**

**Registered Office: St Helens Road, Ormskirk, Lancashire, L39 4QP**

## **EDGE HILL MAINTENANCE SERVICES LIMITED**

### **STATEMENT OF DIRECTORS' RESPONSIBILITIES IN RESPECT OF THE DIRECTORS' REPORT AND THE FINANCIAL STATEMENTS**

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law they have elected to prepare the financial statements in accordance with applicable law and Section 1A of FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (UK Generally Accepted Accounting Practice applicable to Smaller Entities).

Under company law the directors 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 company and of the profit or loss of the company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- assess the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern; and
- use the going concern basis of accounting unless they either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are responsible for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error, and have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the company and to prevent and detect fraud and other irregularities.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in the UK governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

## **EDGE HILL MAINTENANCE SERVICES LIMITED**

### **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF EDGE HILL MAINTENANCE SERVICES LIMITED**

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#### **Opinion**

We have audited the financial statements of Edge Hill Maintenance Services Limited ("the company") for the year ended 31 July 2021, which comprise the Profit and Loss Account, the Statement of Changes in Reserves, the Balance Sheet and related notes, including the accounting policies in note 1.

In our opinion the financial statements:

give a true and fair view of the state of the company's affairs as at 31 July 2021 and of its profit for the year then ended;

have been properly prepared in accordance with UK accounting standards applicable to smaller entities, including Section 1A of FRS 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.

#### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) ("ISAs (UK)") and applicable law. Our responsibilities are described below. We have fulfilled our ethical responsibilities under, and are independent of the company in accordance with, UK ethical requirements including the FRC Ethical Standard, and the provisions available for small entities, in the circumstances set out in note 1 to the financial statements. We believe that the audit evidence we have obtained is a sufficient and appropriate basis for our opinion.

#### **Going concern**

The directors have prepared the financial statements on the going concern basis as they do not intend to liquidate the company or to cease its operations, and as they have concluded that the company's financial position means that this is realistic. They have also concluded that there are no material uncertainties that could have cast significant doubt over its ability to continue as a going concern for at least a year from the date of approval of the financial statements ("the going concern period").

## **EDGE HILL MAINTENANCE SERVICES LIMITED**

### **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF EDGE HILL MAINTENANCE SERVICES LIMITED (CONTINUED)**

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In our evaluation of the directors' conclusions, we considered the inherent risks to the company's business model and analysed how those risks might affect the company's financial resources or ability to continue operations over the going concern period.

Our conclusions based on this work:

- we consider that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate;
- we have not identified, and concur with the directors' assessment that there is not, a material uncertainty related to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for the going concern period.

However, as we cannot predict all future events or conditions and as subsequent events may result in outcomes that are inconsistent with judgements that were reasonable at the time they were made, the above conclusions are not a guarantee that the company will continue in operation.

#### **Fraud and breaches of laws and regulations – ability to detect**

##### *Identifying and responding to risks of material misstatement due to fraud*

To identify risks of material misstatement due to fraud ("fraud risks") we assessed events or conditions that could indicate an incentive or pressure to commit fraud or provide an opportunity to commit fraud. Our risk assessment procedures included:

- Enquiring of directors as to the Company's high-level policies and procedures to prevent and detect fraud, as well as whether they have knowledge of any actual, suspected or alleged fraud.
- Reading Board minutes.

We communicated identified fraud risks throughout the audit team and remained alert to any indications of fraud throughout the audit.

As required by auditing standards, we perform procedures to address the risk of management override of controls, in particular the risk that management may be in a position to make inappropriate accounting entries. On this audit we do not believe there

## **EDGE HILL MAINTENANCE SERVICES LIMITED**

### **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF EDGE HILL MAINTENANCE SERVICES LIMITED (CONTINUED)**

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is a fraud risk related to revenue recognition because there is limited incentive or opportunity to recognise revenue fraudulently.

We did not identify any additional fraud risks.

We performed procedures including:

- Identifying journal entries to test based on risk criteria and comparing the identified entries to supporting documentation. These included those posted by unauthorized users.

#### *Identifying and responding to risks of material misstatement due to non-compliance with laws and regulations*

We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general commercial and sector experience and through discussion with the directors and other management (as required by auditing standards), and discussed with the directors and other management the policies and procedures regarding compliance with laws and regulations.

We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit.

The potential effect of these laws and regulations on the financial statements varies considerably.

The Company is subject to laws and regulations that directly affect the financial statements including financial reporting legislation (including related companies legislation), and taxation legislation and we assessed the extent of compliance with these laws and regulations as part of our procedures on the related financial statement items.

Whilst the Company is subject to many other laws and regulations, we did not identify any others where the consequences of non-compliance alone could have a material effect on amounts or disclosures in the financial statements. Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to



## **EDGE HILL MAINTENANCE SERVICES LIMITED**

### **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF EDGE HILL MAINTENANCE SERVICES LIMITED (CONTINUED)**

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enquiry of the directors and other management and inspection of regulatory and legal correspondence, if any. Therefore if a breach of operational regulations is not disclosed to us or evident from relevant correspondence, an audit will not detect that breach.

#### *Context of the ability of the audit to detect fraud or breaches of law or regulation*

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it.

In addition, as with any audit, there remained a higher risk of non-detection of fraud, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. Our audit procedures are designed to detect material misstatement. We are not responsible for preventing non-compliance or fraud and cannot be expected to detect non-compliance with all laws and regulations.

#### **Directors' report**

The directors are responsible for the directors' report. Our opinion on the financial statements does not cover that report and we do not express an audit opinion thereon.

Our responsibility is to read the directors' report and, in doing so, consider whether, based on our financial statements audit work, the information therein is materially misstated or inconsistent with the financial statements or our audit knowledge. Based solely on that work:

- we have not identified material misstatements in the directors' report;
- in our opinion the information given in that report for the financial year is consistent with the financial statements; and
- in our opinion that report has been prepared in accordance with the Companies Act 2006.

## **EDGE HILL MAINTENANCE SERVICES LIMITED**

### **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF EDGE HILL MAINTENANCE SERVICES LIMITED (CONTINUED)**

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#### **Matters on which we are required to report by exception**

Under the Companies Act 2006 we are required to report to you 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
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption from the requirement to prepare a strategic report.

We have nothing to report in these respects.

#### **Directors' responsibilities**

As explained more fully in their statement set out on page 3, the directors are responsible for: the preparation of the financial statements and for being satisfied that they give a true and fair view; such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error; assessing the company'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 they either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

#### **Auditor's responsibilities**

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 our opinion in an auditor's report. Reasonable assurance is a high level of assurance, but does not guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements

**EDGE HILL MAINTENANCE SERVICES LIMITED**

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF  
EDGE HILL MAINTENANCE SERVICES LIMITED (CONTINUED)**

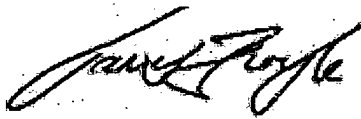
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can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

A fuller description of our responsibilities is provided on the FRC's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities).

**The purpose of our audit work and to whom we owe our responsibilities**

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company'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 company and the company's members, as a body, for our audit work, for this report, or for the opinions we have formed.



**James Boyle (Senior Statutory Auditor)  
For and on behalf of KPMG LLP, Statutory Auditor  
Chartered Accountants  
1 St Peters Square, Manchester, M2 3AE**

**1/12/21**

## EDGE HILL MAINTENANCE SERVICES LIMITED

### PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31 JULY 2021

	NOTE	2021 £000	2020 £000
Turnover	1	79	121
Cost of Sales		-	-
<b>Gross Profit</b>		<u>79</u>	<u>121</u>
Administrative expense		<u>(4)</u>	<u>(3)</u>
<b>Profit on ordinary activities before taxation</b>	2	75	118
Taxation on ordinary activities	5	-	-
<b>Retained Profit for the period</b>		<u>75</u>	<u>118</u>

### STATEMENT OF CHANGES IN RESERVES FOR THE YEAR ENDED 31 JULY 2021

		2021 £'000	2020 £'000
Opening balance		5	2
Profit after tax		75	118
Distribution to Edge Hill University	6	(70)	(115)
<b>Closing balance</b>		<u>10</u>	<u>5</u>

The company has no recognised gains and losses other than those reported above, and therefore no statement of total recognised gains and losses has been presented.

There is no difference between the profit on ordinary activities before taxation and the retained profit for the period stated above, and their historical cost equivalents. All turnover and expenditure relates to continuing operations.

The notes on pages 12-15 form an integral part of the financial statements.

# EDGE HILL MAINTENANCE SERVICES LIMITED

## BALANCE SHEET AT 31 JULY 2021

	NOTE	2021 £000	2020 £000
<b>CURRENT ASSETS</b>			
Debtors: amounts falling due within one year	7	<u>5</u>	<u>2</u>
		5	2
Cash at bank		<u>10</u>	<u>8</u>
		15	10
Creditors: amounts falling due within one year	8	<u>(5)</u>	<u>(5)</u>
<b>NET CURRENT ASSETS</b>		<u>10</u>	<u>5</u>
<b>NET ASSETS</b>		<u>10</u>	<u>5</u>
<b>REVENUE RESERVES</b>	9	<u>10</u>	<u>5</u>

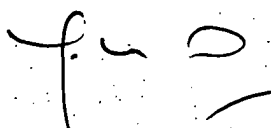
The notes on pages 12-15 are an integral part of the financial statements.

The financial statements on pages 10 to 15 were approved by the Board of Directors on 15 November 2021 and were signed on its behalf by:



**Professor Clive Edwards**  
Director

**Dr John Cater**  
Director



Company registration no: 03333261

# **EDGE HILL MAINTENANCE SERVICES LIMITED**

## **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2021**

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### **1. PRINCIPAL ACCOUNTING POLICIES**

#### **Basis of preparation**

The financial statements are prepared under the historical cost convention.

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A small entities, on the grounds of the company qualifying as a small company under the provisions of the Companies Act 2006. There were no material departures from that standard; and the company has applied relevant disclosure exemptions, including exemption from the requirement to prepare a cash flow statement, a separate statement of comprehensive income and for certain key management personnel disclosures.

The accounting policies set out below have, unless otherwise stated, been applied consistently to all periods presented in these financial statements.

#### **Going concern**

The financial statements have been prepared on a going concern basis which the directors consider to be appropriate for the following reasons.

The company is a 100% owned subsidiary of the University created with the sole purpose of providing services to the University and its other subsidiaries. The directors have reviewed the Group's medium term financial plan, including cash flow forecasts for a period of 16 months from the date of approval of these financial statements which indicate that, taking account of severe but plausible downsides, including changes arising from the Covid-19 pandemic, the company will have sufficient funds, to meet its liabilities as they fall due for that period.

The directors therefore continue to adopt the going concern basis in preparing the annual financial statements.

#### **Judgements and key areas of uncertainty**

The directors have considered the areas where judgements are required in the preparation of the financial statements and concluded that there are no significant areas of estimation in reporting the fair value of transactions and balances.

#### **Taxation**

Current tax, including UK corporation tax, is provided at amounts expected to be paid (or recovered) using the tax rates and laws that have been enacted or substantially enacted by the balance sheet date.

## **EDGE HILL MAINTENANCE SERVICES LIMITED**

### **NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

#### **Tangible fixed assets**

Freehold land is not depreciated.

#### **Turnover**

Turnover, which excludes value added tax and trade discounts, represents the invoiced value of goods and services supplied and accrued rent.

#### **Cash at Bank**

Cash balances are stated as cash book balances.

#### **Related Parties Disclosure**

The company is a member of a group with an interest exceeding 90% and is included within the consolidated financial statements of Edge Hill University which are publicly available.

The company has taken advantage of the exemption permitted by FRS 102, not to disclose transactions with other group companies.

### **2. PROFIT ON ORDINARY ACTIVITIES BEFORE TAXATION**

Profit on ordinary activities before taxation is stated after charging:

	2021 £000	2020 £000
Auditor remuneration for audit services	<u>2</u>	<u>2</u>

Remuneration of the company's auditor for provision of non-audit services was £2,019 (2020: £2,052).

### **3. DIRECTORS' EMOLUMENTS**

There were no payments to directors for their services during the period.

## EDGE HILL MAINTENANCE SERVICES LIMITED

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### 4. EMPLOYEE INFORMATION

The company did not have any employees in the period; accordingly no staff costs were incurred.

#### 5. TAX

Reconciliation of tax charge	2021 £000	2020 £000
Profit on ordinary activities before tax	<u>75</u>	<u>118</u>
Profit on ordinary activities multiplied by standard rate of corporation tax of 19% (2020 19%)	14	22
Effects of: Distribution to Edge Hill University	(13)	(22)
Allowable expenditure	(1)	-
Current tax year charge	<u>-</u>	<u>-</u>

#### 6. DISTRIBUTION

Under a Deed of Covenant dated 1 August 1997, Edge Hill Maintenance Services Limited has agreed to pay to Edge Hill University an amount equal to the taxable profit of the company annually until the eightieth anniversary of the date of the covenant unless revoked earlier or until sums payable under the deed cease to be a charge on the income of the company for the purposes of corporation tax. The company made a gross deed of covenant payment for the period of £NIL (2020: £NIL).

Edge Hill Maintenance Services Limited made a gross charitable transfer for the period to Edge Hill University of £70,000 (2020: £115,000).

#### 7. DEBTORS: AMOUNT FALLING DUE WITHIN ONE YEAR

	2021 £000	2020 £000
Amount due from other subsidiaries	<u>5</u>	<u>2</u>



## EDGE HILL MAINTENANCE SERVICES LIMITED

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### 8. CREDITORS: AMOUNT FALLING DUE WITHIN ONE YEAR

	2021	2020
	£000	£000
Accruals and deferred income	<u>5</u>	<u>5</u>

#### 9. CAPITAL AND RESERVES

The Company is limited by guarantee and does not therefore have a share capital.

	2021	2020
	£000	£000
<b>Revenue Reserve</b>		
At 1 August	5	2
Retained profit for the year	5	3
At 31 July	<u>10</u>	<u>5</u>

#### 10. ULTIMATE HOLDING INSTITUTION AND CONTROLLING PARTY

The directors regard Edge Hill University, which is a body registered in the United Kingdom under the Education Reform Act 1988, as the ultimate holding institution and controlling party. Copies of the Consolidated accounts of the Edge Hill Group may be obtained by request from the Deputy Vice-Chancellor, Edge Hill University, St Helens Road, Ormskirk, L39 4QP.