

Registered Number: OC388673 (England and Wales)

Report of the Members and
Financial Statements for the Year Ended 31 July 2023
for
Sussex Estates And Facilities LLP

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Sussex Estates And Facilities LLP

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Sussex Estates And Facilities LLP

General Information

DESIGNATED MEMBERS:

Mitie FM Limited
Sussex U H Limited

REGISTERED OFFICE:

Level 12
The Shard
32 London Bridge Street
London
SE1 9SG

REGISTERED NUMBER:

OC388673 (England and Wales)

AUDITORS:

BDO LLP
Statutory Auditor
2 City Place
Beehive Ring Road
Gatwick
West Sussex
RH6 0PA

Sussex Estates And Facilities LLP

Report of the Members for the Year Ended 31 July 2023

The members present their report with the audited financial statements of Sussex Estates And Facilities LLP for the year ended 31 July 2023.

PRINCIPAL ACTIVITY

The principal activity of the LLP in the year under review was that of providing total facilities management to the University of Sussex and associated companies.

DESIGNATED MEMBERS

The designated members during the period under review were:

Mitie FM Limited
Sussex U H Limited

Senior Management Board

J Oliver - Representing Sussex U H Limited
R A Spencer - Chairman and representing Sussex U H Limited
A Woodward - Representing Mitie FM Limited
M Gibson - Representing Mitie FM Limited

RESULTS FOR THE YEAR AND ALLOCATION TO MEMBERS

The profit for the year before members' remuneration and profit shares was £4,560,000 (2022: £2,870,000).

MEMBERS' INTERESTS

Capital

The designated Members have contributed to the LLP the total sum of £100,000 of capital. Sussex U H Limited contributed £65,000 (65%) and Mitie FM Limited £35,000 (35%), which shall represent the limit of the Members' liability less any amount contributed in accordance with the Interim Agreement and the same shall be credited to each Member's Capital Account.

Neither the Members, nor the Senior Management Board, nor the Management Board may call for the Members to contribute any further capital upon the insolvency of the LLP. However, subject to clauses set out in the terms of the LLP agreement, the Members shall contribute such further capital as the Senior Management Board may determine (subject to unanimous approval of the Senior Management Board) as being required for the purposes of the LLP provided always that such further capital contributions shall be made in the same proportions as the capital contributions set out in the terms of the LLP agreement and that no Member shall be permitted to make any further capital contribution to the extent that such further capital contribution causes or results in an increase in that Member's interest in the LLP in excess of the proportion of that interest set out in the terms.

Subject to the terms of the LLP, the Members shall share any profits or losses of a capital nature, as certified by the Auditors, in the proportions as their respective interests in the LLP. No Member is entitled to receive interest on the amount of its proportion of the capital contributed to the LLP. Subject to the provisions in the terms of the LLP, unless otherwise decided by a unanimous decision of the Senior Management Board, a Member shall not withdraw or receive back any part of the sum credited to its Capital Account.

Sussex Estates And Facilities LLP

Report of the Members for the Year Ended 31 July 2023 Continued

Distribution to members

Subject to the terms of the LLP agreement, the trading profits or losses of the LLP, shall be allocated between the Members in the proportions set out in the terms and shall be credited to each Member's Current Account as soon as the annual accounts for the relevant Financial Year are approved by the Members in accordance with the terms of the LLP. For the avoidance of doubt, profits or losses shall be calculated after deduction of the Management Services Charge and the SubCo Management Services Charge as expenses in the relevant period.

Drawings

Drawings on account of actual or estimated profits (which are available for distribution to Members) may only be made with the prior approval of the Senior Management Board acting by simple majority in accordance with the terms of the LLP, on the last Working Day of each of January, April, July and October. If any Member withdraws from its Current Account funds in excess of its actual profit share (which is available for distribution) in a Financial Year, as determined in accordance with the terms of the LLP, that Member shall repay the excess drawings to the LLP immediately together with interest on the excess at the Interest Rate.

If the LLP has incurred any Service Credits (as defined in the TFM Services Agreement) in the three-month period prior to the last Working Day of the relevant quarter, the Supplier shall not be entitled to any drawings of actual or estimated profits relating to any innovation projects implemented by the LLP to assist the University to achieve its strategic objectives, and/or any business opportunities undertaken by the LLP for third parties.

GOING CONCERN

The LLP derives nearly all its turnover from a single customer under a Total Facilities Management contract with the University of Sussex. The partnership was created by the University of Sussex to allow for periodic retendering under public procurement requirements and to permit the successful tenderer to continue to be a partner (if the same provider) or to replace the previous (if a new provider). The current contract is due to expire on 30 June 2025.

The Directors anticipate that a retender of the contract will result in a new contract for ten years to be awarded to SEF LLP. The contract has been publicly retendered and the Directors believe that any uncertainty as to the ongoing business is extremely remote. For this reason, the Directors consider that the financial statements should be prepared on a going concern.

STATEMENT OF MEMBERS' RESPONSIBILITIES

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

The Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008 requires the members to prepare LLP financial statements for each financial year. Under that law the members have elected to prepare the LLP financial statements in accordance with UK Accounting Standards and applicable law (UK Generally Accepted Accounting Practice), including FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'. Under Regulation 8 of the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008 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 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 judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards 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 LLP will continue in business.

Under Regulation 6 of the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008, the members are 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 those regulations. They have general responsibility for

taking such steps as are reasonable open to them to safeguard the assets of the LLP and to prevent and detect fraud and other irregularities.

STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITORS

So far as the members are aware, there is no relevant audit information (as defined by Section 418 of the Companies Act 2006) of which the LLP's auditor is unaware, and each member has taken all the steps that it ought to have taken as a member in order to make itself aware of any relevant audit information and to establish that the LLP's auditor is aware of that information.

Approved by the members and signed on their behalf:

A handwritten signature in black ink, appearing to read 'R A Spencer', is written over a horizontal line.

Sussex U H Limited – R A Spencer

19 March 2024

Report of the Independent Auditor to the Members of
Sussex Estates And Facilities LLP

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 31 July 2023 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 applied to limited liability partnerships by the Limited Liability Partnerships (Accounts and Audit) (Application of the Companies Act 2006) Regulations 2008.

We have audited the financial statements of Sussex Estates and Facilities Limited Liability Partnership ("the Limited Liability Partnership") for the year ended 31 July 2023 which comprise the Income Statement, Balance Sheet, Reconciliation of Members' Interest 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).

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 believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Independence

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.

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 Limited Liability Partnership's ability to continue as a going concern for a period of at least twelve months from when the 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.

Other information

The Members are responsible for the other information. The other information comprises the information included in the Report of the Members, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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.

Report of the Independent Auditor to the Members of
Sussex Estates And Facilities LLP (continued)

We have nothing to report in this regard.

Other Companies Act 2006 reporting as applied to limited liability partnerships

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 as applied to limited liability partnerships requires us 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
- 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, 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.

Extent to which the audit was 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:

Based on:

- Our understanding of the Limited Liability Partnership and the industry in which it operates;
- Discussion with management and those charged with governance;
- Obtaining and understanding of the Limited Liability Partnership's policies and procedures regarding compliance with laws and regulations; and
- Our risk assessment

we considered the significant laws and regulations to be Financial Reporting Standard 102, Companies Act 2006 and UK tax legislation.

The Limited Liability Partnership is also subject to laws and regulations where the consequence of non-compliance could have a material effect on the amount or disclosures in the financial statements, for example through the imposition of fines or litigations. We identified such laws and regulations to be Health and Safety, Data Protection regulations and the Bribery Act 2010.

Our procedures in respect of the above included:

- Review of minutes of meeting of those charged with governance for any instances of non-compliance with laws and regulations;
- Review of correspondence with tax authorities for any instances of non-compliance with laws and regulations; and
- Review of financial statement disclosures and agreeing to supporting documentation;
- Review of legal expenditure accounts to understand the nature of expenditure incurred.

Report of the Independent Auditor to the Members of
Sussex Estates And Facilities LLP (continued)

Fraud

We assessed the susceptibility of the financial statements to material misstatement, including fraud. Our risk assessment procedures included:

- Enquiry with management and those charged with governance regarding any known or suspected instances of fraud;
- Obtaining an understanding of the Limited Liability Partnership's policies and procedures relating to:
 - Detecting and responding to the risks of fraud; and
 - Internal controls established to mitigate risks related to fraud.
- Review of minutes of meeting of those charged with governance for any known or suspected instances of fraud;
- Discussion amongst the engagement team as to how and where fraud might occur in the financial statements;
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud; and
- Performing substantive procedures over management override.

Based on our risk assessment, we considered the areas most susceptible to fraud to be posting of inappropriate journals to manipulate financial results and management bias in accounting estimates.

Our procedures in respect of the above included:

- Testing a sample of journal entries throughout the year, which met a defined risk criteria, by agreeing to supporting documentation;
- Assessing significant estimates made by management for bias including going concern assumptions.

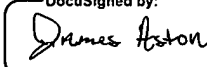
We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members who were all deemed to have appropriate competence and capabilities and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery, misrepresentations or through collusion. There are inherent limitations in the audit procedures performed and the further removed 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.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://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 the Chapter 3 of part 16 of the Companies Act 2006 as applied by Limited Liability Partnerships (Accounts and Audit) (Application of the 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'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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James Aston (Senior Statutory Auditor)
BDO LLP, statutory auditor
Gatwick, UK
Date: 22 March 2024

BDO LLP is a limited liability partnership registered in England and Wales (with registered number OC305127).

Sussex Estates And Facilities LLP

Income Statement
for the Year Ended 31 July 2023

	Notes	2023 £'000	2022 £'000
TURNOVER	3	27,622	25,004
Cost of sales		<u>(22,313)</u>	<u>(21,769)</u>
GROSS PROFIT		5,309	3,235
Administrative expenses		<u>(749)</u>	<u>(365)</u>
OPERATING PROFIT and PROFIT FOR THE FINANCIAL YEAR BEFORE MEMBERS' REMUNERATION AND PROFIT SHARES AVAILABLE FOR DISCRETIONARY DIVISION AMONG MEMBERS		<u>4,560</u>	<u>2,870</u>
TOTAL COMPREHENSIVE INCOME FOR THE YEAR		<u><u>4,560</u></u>	<u><u>2,870</u></u>

The notes on pages 12 to 16 form part of these financial statements

Sussex Estates And Facilities LLP (Registered number: OC388673)

Balance Sheet

31 July 2023

	Notes	2023 £'000	2022 £'000
FIXED ASSETS			
Tangible assets	7	-	4
CURRENT ASSETS			
Stocks	8	98	79
Debtors	9	6,658	5,944
Cash at bank and in hand		<u>4,610</u>	<u>7,072</u>
		11,366	13,095
CREDITORS			
Amounts falling due within one year	10	<u>(6,705)</u>	<u>(10,128)</u>
NET CURRENT ASSETS		<u>4,660</u>	<u>2,967</u>
TOTAL ASSETS LESS CURRENT LIABILITIES and NET ASSETS ATTRIBUTABLE TO MEMBERS		<u>4,660</u>	<u>2,971</u>
LOANS AND OTHER DEBTS DUE TO MEMBERS	11	4,560	2,871
MEMBERS' OTHER INTERESTS			
Capital accounts		<u>100</u>	<u>100</u>
		<u>4,660</u>	<u>2,971</u>
TOTAL MEMBERS' INTERESTS			
Loans and other debts due to members	11	4,560	2,871
Members' other interests		<u>100</u>	<u>100</u>
		<u>4,660</u>	<u>2,971</u>

The financial statements of Sussex Estates And Facilities LLP were approved by the members and authorised for issue on 19 March 2024 and were signed on their behalf by:



Sussex U H Limited – R A Spencer

The notes on pages 12 to 16 form part of these financial statements

Sussex Estates And Facilities LLP

Reconciliation of Members' Interests
for the Year Ended 31 July 2023

	Members' capital (classified as equity) £'000	EQUITY Members' other interests	
		Other reserves £'000	Total £'000
At 1 August 2022	100	-	100
Profit for the financial year available for discretionary division among members	-	4,560	4,560
Members' interests after profit for the year	100	4,560	4,660
Other divisions of profit	-	(4,560)	(4,560)
Drawings and distributions	-	-	-
At 31 July 2023	100	-	100

	Other amounts £'000	TOTAL MEMBERS' INTERESTS	
		TOTAL £'000	
Amount due to members	2,871		
At 1 August 2022	2,871	2,971	
Profit for the financial year available for discretionary division among members	-	4,560	
Members' interests after profit for the year	2,871	7,531	
Other divisions of profit	4,560	-	
Drawings and distributions	(2,871)	(2,871)	
Amount due to members	4,560		
At 31 July 2023	4,560	4,660	

The notes on pages 12 to 16 form part of these financial statements

Sussex Estates And Facilities LLP

Reconciliation of Members' Interests
for the Year Ended 31 July 2023

	Members' capital (classified as equity) £'000	EQUITY Members' other interests	
		Other reserves £'000	Total £'000
At 1 August 2022	100	-	100
Profit for the financial year available for discretionary division among members	-	4,560	4,560
Members' interests after profit for the year	100	4,560	4,660
Other divisions of profit	-	(4,560)	(4,560)
Drawings and distributions	-	-	-
At 31 July 2023	<u>100</u>	<u>-</u>	<u>100</u>

	Loans and other debts due to members less any amounts due from members in debtors		TOTAL MEMBERS' INTERESTS
	Other amounts £'000		Total £'000
Amount due to members	<u>2,449</u>		
At 1 August 2021	2,449		2,549
Profit for the financial year available for discretionary division among members	-		<u>2,870</u>
Members' interests after profit for the year	2,449		5,419
Other divisions of profit	2,870		-
Drawings and distributions	<u>(2,448)</u>		<u>(2,448)</u>
Amount due to members	2,871		
Amount due from members	-		
At 31 July 2022	<u>2,871</u>		<u>2,971</u>

The notes on pages 12 to 16 form part of these financial statements

Sussex Estates And Facilities LLP

Notes to the Financial Statements for the Year Ended 31 July 2023

1. STATUTORY INFORMATION

Sussex Estates And Facilities LLP is a UK limited liability partnership registered in England and Wales. The registered number and registered office address have been disclosed on the General Information page.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

These financial statements were prepared in accordance with Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', the Statement of Recommended Practice 'Accounting by Limited Liability Partnerships' issued in December 2018 and the Companies Act 2006, as applied to limited liability partnerships.

The financial statements have been prepared on the historical cost basis. They are presented in pounds sterling, which is the LLP's functional and presentational currency. All amounts have been rounded to the nearest one thousand pounds, unless otherwise indicated.

The LLP is a qualifying entity under FRS 102. Details of the parent whose consolidated financial statements the LLP has been included are shown in note 14 to the financial statements.

Stock has been valued on a first in first out (FIFO) basis.

In these financial statements, the LLP has applied the exemptions available under FRS 102 in respect of the following:

- the requirements of Section 7 Statement of Cash Flows and the related paragraph 3.17(d) of Section 3 Financial Statement Presentation;
- the requirements of certain disclosure paragraphs in Section 11 Basic Financial Instruments;
- the requirements of certain disclosure paragraphs in Section 12 Other Financial Instruments Issues; and
- the requirement of Section 33 Related Party Disclosures paragraph 33.7.

Going Concern

The Directors have reviewed cashflows for the period to 31 December 2024 and consider there is a reasonable expectation that these will provide adequate resources to continue in operational existence until then. The LLP derives nearly all its turnover from a single customer under a Total Facilities Management contract with the University of Sussex which is due to expire on 31 June 2025. The Directors anticipate that a retender of the contract will result in a new contract for ten years to be awarded to SEF LLP. The contract has been publicly retendered and the Directors believe that any uncertainty as to the ongoing business is extremely remote. For this reason, the Directors consider that the financial statements should be prepared on a going concern.

2. **ACCOUNTING POLICIES - continued**

Turnover

Turnover represents sales to customers, excluding value added tax, and arises from the principal activities of the LLP. Turnover is recognised on completion of the contracted services.

Tangible fixed assets

Depreciation is provided on a straight-line basis at the following annual rates in order to write off each asset over its estimated useful life. The estimated useful economic lives range from 3 to 8 years.

Distribution to members

Subject to the terms of the LLP agreement, the trading profits, or losses of the LLP, shall be allocated between the Members in the proportions set out in the terms and shall be credited to each Member's Current Account as soon as the annual accounts for the relevant Financial Year are approved by the Members in accordance with the terms of the LLP. For the avoidance of doubt, profits or losses shall be calculated after deduction of the Management Services Charge and the SubCo Management Services Charge as expenses in the relevant period.

Capital

The designated Members have contributed to the LLP the total sum of £100,000 of capital. Sussex U H Limited contributed £65,000 (65%) and Mitie FM Limited £35,000 (35%), which shall represent the limit of the Members' liability less any amount contributed in accordance with the Interim Agreement and the same shall be credited to each Member's Capital Account.

Neither the Members, nor the Senior Management Board, nor the Management Board may call for the Members to contribute any further capital upon the insolvency of the LLP. However, subject to clauses set out in the terms of the LLP agreement, the Members shall contribute such further capital as the Senior Management Board may determine (subject to unanimous approval of the Senior Management Board) as being required for the purposes of the LLP provided always that such further capital contributions shall be made in the same proportions as the capital contributions set out in terms of the LLP agreement and that no Member shall be permitted to make any further capital contribution to the extent that such further capital contribution causes or results in an increase in that Member's interest in the LLP in excess of the proportion of that interest set out in the terms.

Subject to the terms of the LLP, the Members shall share any profits or losses of a capital nature, as certified by the Auditors, in the proportions as their respective interests in the LLP. No Member is entitled to receive interest on the amount of its proportion of the capital contributed to the LLP. Subject to the provisions in the terms of the LLP, unless otherwise decided by a unanimous decision of the Senior Management Board, a Member shall not withdraw or receive back any part of the sum credited to its Capital Account.

Trade Debtors

Estimates for receivables relates to the recoverability of the balances outstanding at year-end. A review is performed on individual debtor basis to determine the value of debt recoverable.

3. **TURNOVER**

Turnover is attributable to the one principal activity of the LLP. An analysis of turnover by class of business is given below.

	2023	2022
	£'000	£'000
Project management	8,817	8,014
Site services	9,028	8,437
Estate services	7,271	6,039
General management	1,784	1,952
Transport	722	562
	<u>27,622</u>	<u>25,004</u>

Sussex Estates And Facilities LLP

Notes to the Financial Statements
for the Year Ended 31 July 2023 (continued)

4. **EMPLOYEE INFORMATION**

	2023	2022
	£'000	£'000
Wages and salaries	6,820	5,840
Social security costs	632	537
Other pension costs	<u>558</u>	<u>482</u>
	<u>8,010</u>	<u>6,859</u>

The average monthly number of employees during the year was as follows:

	2023	2022
Staff	250	226
Management	8	8
Administration	11	13
Helpdesk	<u>3</u>	<u>2</u>
	<u>272</u>	<u>249</u>

5. **OPERATING PROFIT**

Operating profit is stated after charging:

	2023	2022
	£'000	£'000
Depreciation - owned assets	4	4
Auditor remuneration	<u>28</u>	<u>27</u>

6. **INFORMATION IN RELATION TO MEMBERS**

	2023	2022
The average number of members during the year was	<u>2</u>	<u>2</u>

7. **TANGIBLE FIXED ASSETS**

	Plant and machinery £'000	Computer equipment £'000	Total £'000
COST			
At 1 August 2022	<u>52</u>	<u>2</u>	<u>54</u>
At 31 July 2023	<u>52</u>	<u>2</u>	<u>54</u>
DEPRECIATION			
At 1 August 2022	48	2	50
Charge for year	<u>4</u>	<u>-</u>	<u>4</u>
At 31 July 2023	<u>52</u>	<u>2</u>	<u>54</u>
NET BOOK VALUE			
At 31 July 2023	<u>-</u>	<u>-</u>	<u>-</u>
At 31 July 2022	<u>4</u>	<u>-</u>	<u>4</u>

Sussex Estates And Facilities LLP

Notes to the Financial Statements
for the Year Ended 31 July 2023 (continued)

8. **STOCKS**

	2023	2022
	£'000	£'000
Stocks	<u>98</u>	<u>79</u>

9. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023	2022
	£'000	£'000
Trade debtors	26	99
Amounts owed by group undertakings	6,603	5,686
Prepayments and accrued income	<u>29</u>	<u>159</u>
	<u>6,658</u>	<u>5,944</u>

10. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023	2022
	£'000	£'000
Trade creditors	1,655	1,869
Amounts owed to Member	-	-
Social security and other taxes	1,489	824
Amounts owed to group undertakings	-	43
Accrued expenses	3,561	7,168
Other payables	<u>-</u>	<u>225</u>
	<u>6,705</u>	<u>10,128</u>

11. **LOANS AND OTHER DEBTS DUE TO MEMBERS**

	2023	2022
	£'000	£'000
Amounts owed to members in respect of profits	<u>4,660</u>	<u>2,871</u>
Falling due within one year	<u>4,660</u>	<u>2,871</u>

Sussex Estates And Facilities LLP

Notes to the Financial Statements for the Year Ended 31 July 2023 (Continued)

12. RELATED PARTY DISCLOSURES

For the year ended 31 July 2023 the following related party transactions took place.

Mitie FM Limited provided services under the Admin and Management agreement of £365,000 (2022: £346,000), other services including IT, vehicles and training of £324,000 (2022: £420,000), mobilisation services of £198,000 (2022: £197,000), management services as per the LLP agreement of £30,000 (2021: 30,000). As at 31 July 2023 £Nil (2022: £102,000) was due to Mitie FM limited.

Sussex Estates And Facilities LLP provided services to the University of Sussex of £26,871,000 (2022: £23,107,000). The University of Sussex recharged costs of £27,000 (2022: £21,000) to Sussex Estates And Facilities LLP. Sussex Estates And Facilities LLP had trade debtors of £2,540,000 (2022: £4,435,000), income accruals of £4,517,000 (2022: £1,251,000) and deferred income of Nil (2022: £43,000) with the University of Sussex at 31 July 2023.

Sussex Estates And Facilities LLP had cost accruals for the Management Fee of £15,000 (2022: £15,000) with Sussex U H Limited. Sussex U H Limited is a wholly owned subsidiary of the University of Sussex, the ultimate controlling party of Sussex Estates And Facilities LLP.

13. ULTIMATE CONTROLLING PARTY

Sussex U H Limited holds 65% of the capital of the LLP. The smallest and largest group in which the results of the LLP are consolidated is that headed by the University of Sussex. The consolidated accounts of the University of Sussex are available to the public and may be obtained from the University of Sussex, Sussex House, Falmer, Brighton, BN1 9RH.