
SUPPORT STAFF SERVICES LIMITED

DIRECTOR'S REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2023

SUPPORT STAFF SERVICES LIMITED

COMPANY INFORMATION

Director	Ann Margaret Hardy
Registered number	08188594
Registered office	C/O TEC Partnership Nuns Corner Lacey Road Grimsby North East Lincolnshire DN34 5BQ
Independent auditor	Mazars LLP Park View House 58 The Ropewalk Nottingham NG1 5DW
Tax advisors	Mazars LLP Park View House 58 The Ropewalk Nottingham NG1 5DW
Bankers	Santander Bank PLC 298 Deansgate Manchester ME8 0LS
Solicitors	Eversheds Sutherland Bridgewater Place Water Lane Leeds LS11 5DR

SUPPORT STAFF SERVICES LIMITED

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SUPPORT STAFF SERVICES LIMITED

DIRECTOR'S REPORT FOR THE YEAR ENDED 31 JULY 2023

The director presents her report together with the financial statements for the year ended 31 July 2023.

Principal activity

The principal activity of the company is the supply of support staff services to the parent undertaking.

Business review

The company will continue with the current activities for the foreseeable future.

Results and dividends

The profit for the year, after taxation, amounted to £NIL (2022 - £106,992).

Going Concern

The Directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus, they continue to adopt the going concern basis of accounting in preparing the annual financial statements.

Director

The director who served during the year was:

Ann Margaret Hardy

Disclosure of information to auditor

The director at the time when this Director's Report is approved has confirmed that:

- so far as she is aware, there is no relevant audit information of which the Company's auditors are unaware, and
- she has taken all the steps that ought to have been taken as a director in order to be aware of any relevant audit information and to establish that the Company's auditors are aware of that information.

Director's Indemnities

As permitted by the Articles of Association, the Directors have the benefit of an indemnity, the cost of which is borne by its parent, The TEC Partnership, which is a qualifying third-party indemnity provision as defined by Section 234 of the Companies Act 2006. The indemnity was in force throughout the last financial year and is currently in force. The company's parent also purchased and maintained throughout the financial year Director's and Officer's liability insurance in respect of the company and its Directors.

SUPPORT STAFF SERVICES LIMITED

DIRECTOR'S REPORT (CONTINUED) FOR THE YEAR ENDED 31 JULY 2023

Director's responsibilities statement

The director is responsible for preparing the Director's Report and the financial statements in accordance with applicable law and regulations.

Company law requires the director to prepare financial statements for each financial year. Under that law the director has elected to prepare the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'. Under company law the director must not approve the financial statements unless she is 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 director is required to:

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

The director is 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 to enable her to ensure that the financial statements comply with the Companies Act 2006. She is also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small companies note

In preparing this report, the director has taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

This report was approved by the board on 12th December 2023 and signed on its behalf.



Ann Hardy
Director

SUPPORT STAFF SERVICES LIMITED

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF SUPPORT STAFF SERVICES LIMITED

Opinion

We have audited the financial statements of Support Staff Services Limited (the 'Company') for the year ended 31 July 2023, which comprise the Statement of Income and Retained Earnings, the Statement of Financial Position and the related notes, 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).

In our opinion the financial statements:

- give a true and fair view of the state of the Company's affairs as at 31 July 2023 and of its result 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.

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 Company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the director's 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 Company'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 director with respect to going concern are described in the relevant sections of this report.

SUPPORT STAFF SERVICES LIMITED

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF SUPPORT STAFF SERVICES LIMITED (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 director is responsible for the other information contained within the Annual Report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Director's Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Director's Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Company and its environment obtained in the course of the audit, we have not identified material misstatements in the Director's Report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 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
- certain disclosures of director's remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the director was not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Director's Report and from the requirement to prepare a Strategic Report.

SUPPORT STAFF SERVICES LIMITED

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF SUPPORT STAFF SERVICES LIMITED (CONTINUED)

Responsibilities of director

As explained more fully in the Director's Responsibilities Statement set out on page 2, the director is 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 director determines 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 director is responsible for 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 the director either intends to liquidate the Company 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.

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 company and its industry, we considered that non-compliance with the following laws and regulations might have a material effect on the financial statements: employment regulation, health and safety regulation, anti-money laundering regulation.

To help us identify instances of non-compliance with these laws and regulations, and in identifying and assessing the risks of material misstatement in respect to non-compliance, our procedures included, but were not limited to:

- Inquiring of management and, where appropriate, those charged with governance, as to whether the company is in compliance with laws and regulations, and discussing their policies and procedures regarding compliance with laws and regulations;
- Inspecting correspondence, if any, with relevant licensing or regulatory authorities;
- Communicating identified laws and regulations to the engagement team and remaining alert to any indications of non-compliance throughout our audit; and
- Considering the risk of acts by the company which were contrary to applicable laws and regulations, including fraud.

We also considered those laws and regulations that have a direct effect on the preparation of the financial statements, such as tax legislation, pension legislation, the Companies Act 2006.

In addition, we evaluated the director's and management's incentives and opportunities for fraudulent manipulation of the financial statements, including the risk of management override of controls, and determined that the principal risks related to posting manual journal entries to manipulate financial performance, management bias through judgments and assumptions in significant accounting estimates, revenue recognition (which we pinpointed to the cut-off assertion) and significant one-off or unusual transactions.

Our audit procedures in relation to fraud included but were not limited to:

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INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF SUPPORT STAFF SERVICES LIMITED (CONTINUED)

- Making enquiries of the director and management on whether they had knowledge of any actual, suspected or alleged fraud;
- Gaining an understanding of the internal controls established to mitigate risks related to fraud;
- Discussing amongst the engagement team the risks of fraud; and
- Addressing the risks of fraud through management override of controls by performing journal entry testing

There are inherent limitations in the audit procedures described above and the primary responsibility for the prevention and detection of irregularities including fraud rests with management. As with any audit, there remained a risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal controls.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditor's Report.

Use of our report

This report is made solely to the 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.



[David Hoose \(Dec 18, 2023 15:17 GMT\)](#)

David Hoose (Senior Statutory Auditor) for and on behalf of Mazars LLP Chartered Accountants and Statutory Auditor

Park View House
58 The Ropewalk
Nottingham
NG1 5DW

Date: Dec 18, 2023

SUPPORT STAFF SERVICES LIMITED

**STATEMENT OF INCOME AND RETAINED EARNINGS
FOR THE YEAR ENDED 31 JULY 2023**

	Note	2023 £	2022 £
Turnover		8,117,650	6,867,337
Cost of sales		(7,992,129)	(6,667,079)
Gross profit		125,521	200,258
Administrative expenses		(125,521)	(93,266)
Operating profit and profit before tax		-	106,992
Profit after tax		-	106,992
Retained earnings at the beginning of the year		847,833	740,841
		847,833	740,841
(Loss)/profit for the year		-	106,992
Retained earnings at the end of the year		847,833	847,833
All activities relate to continuing operations			

The notes on pages 9 to 13 form part of these financial statements.

SUPPORT STAFF SERVICES LIMITED
REGISTERED NUMBER: 08188594

STATEMENT OF FINANCIAL POSITION
AS AT 31 JULY 2023

	Note	2023 £	2022 £
Current assets			
Assets held for sale		4,000,000	4,000,000
Debtors: amounts falling due within one year	6	281,848	135,000
Cash at bank and in hand		128,286	87,843
		<u>4,410,134</u>	<u>4,222,843</u>
Creditors: amounts falling due within one year	7	<u>(3,562,300)</u>	<u>(3,375,009)</u>
Net current assets		847,834	847,834
Total assets less current liabilities		847,834	847,834
Net assets		847,834	847,834
Capital and reserves			
Called up share capital	8	1	1
Profit and loss account		847,833	847,833
		<u>847,834</u>	<u>847,834</u>

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the provisions of FRS 102 Section 1A - small entities.

The financial statements were approved and authorised for issue by the board and were signed on its behalf on 12th December 2023.



Ann Hardy
Director

The notes on pages 9 to 13 form part of these financial statements.

SUPPORT STAFF SERVICES LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2023

1. Accounting policies

1.1 Basis of preparation of financial statements

Support Staff Services Limited is a private limited company limited by shares and incorporated and domiciled in England. The address of its registered office and principle place of business is disclosed in the company information.

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2006.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgment in applying the Company's accounting policies.

The financial statements have been presented in Pound Sterling as this is the currency of the primary economic environment in which the company operates and is rounded to the nearest pound (£).

The following principal accounting policies have been applied:

1.2 Turnover

Turnover represents the invoiced value of services provided in the UK exclusive of VAT.

1.3 Pensions

Defined contribution pension plan

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

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

1.4 Going concern

The company has net assets at the year end and as its revenue comes from the parent company, there is no impact or threat to these revenues. Any increase or reduction in the staff numbers is mirrored by the revenue recharge with an administration charge on top.

The expenses net of salary costs are minimal with no long term commitments.

Therefore, the financial statements are prepared on a going concern basis.

SUPPORT STAFF SERVICES LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2023

1. Accounting policies (continued)

1.5 Investments

Listed investments held as non-current assets and current asset investments, which may include listed investments, are stated at fair value, with movements recognised in Comprehensive Income. Investments comprising unquoted equity instruments are measured at fair value, estimated using a valuation technique. Included with investments is a property that we are currently in the process of selling and are likely to have completed by the end of the next financial year.

1.6 Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

1.7 Taxation

Tax is recognised in profit or loss, except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the balance sheet date in the countries where the Company operates and generates income.

2. Auditor's remuneration

The cost of Auditor's Remuneration for the year ended 31 July 2023 has been borne by the parent undertaking.

SUPPORT STAFF SERVICES LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2023**

3. Directors and Employees

	2023	<i>2022</i>
	£	£
Wages and salaries	7,212,165	<i>6,012,060</i>
Social security costs	529,550	<i>451,145</i>
Cost of defined contribution scheme	250,414	<i>203,875</i>
	7,992,129	<i>6,667,080</i>

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

	2023	<i>2022</i>
	No.	<i>No.</i>
Admin/Support	406	<i>359</i>
Management	1	<i>1</i>
	407	<i>360</i>

All staff are support or admin staff (no teaching or directors)

SUPPORT STAFF SERVICES LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2023**

4. Taxation

Factors affecting tax charge for the year

The tax assessed for the year is the same as (2022 - lower than) the standard rate of corporation tax in the UK of 19% (2022 - 19%). The differences are explained below:

The company pays over the whole of its taxable profit under deed of covenant/gift aid to its parent undertaking, The TEC Partnership, an arrangement which is likely to remain in place for the foreseeable future. The company has no tax charge for the year ended 31 July 2023 (2022: NIL).

	2023	<i>2022</i>
	£	£
Profit on ordinary activities before tax	-	106,992
Profit at prevailing rate of 19%	-	20,328
Effects of:		
General tax adjustment to provisions	-	761
Group relief	-	(21,089)
Total tax charge for the year	-	-

Except where otherwise required by accounting standards full provision without discounting is made for all timing differences which have arisen but not reversed at the balance sheet date.

5. Assets Held for Sale

Assets held for sale	4,000,000	4,000,000
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6. Debtors

	2023	<i>2022</i>
	£	£
Amounts owed by group undertakings	142,124	-
Prepayments and accrued income	139,724	135,000
	281,848	<i>135,000</i>

SUPPORT STAFF SERVICES LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2023**

7. Creditors: Amounts falling due within one year

	2023	<i>2022</i>
	£	£
Amounts owed to group undertakings	3,503,636	<i>3,323,679</i>
Other creditors	58,664	<i>51,330</i>
	<u>3,562,300</u>	<u><i>3,375,009</i></u>

Amounts owed to group undertakings are trading balances repayable on demand and are non-interest bearing.

8. Share capital

	2023	<i>2022</i>
	£	£
Authorised, allotted, called up and fully paid		
1 (2022 - 1) Ordinary share of £1	1	<i>1</i>
	<u>1</u>	<u><i>1</i></u>

9. Controlling party

The ultimate parent undertaking and controlling party is The TEC Partnership, a Corporation established under the Further and Higher Education Act 1992, the College is an exempt charity.

The TEC Partnership is the parent undertaking of the largest and the smallest group of undertakings to consolidate these financial statements at 31 July 2023. The consolidated Financial Statements of The TEC Partnership are available from Nuns Corner, Grimsby, North East Lincolnshire, DN34 5BQ.

10. Related party transactions

The Company is a wholly owned subsidiary of the TEC Partnership. Pursuant to paragraph 33.5 of FRS 102 the Company has not disclosed details of transactions with the Partnership or any of the Partnership's subsidiary undertakings.

11. Pension commitments

Employees at Support Staff Services Limited are eligible to participate in a defined contribution NEST pension where both employers and employees contribute 5%. There was a balance sheet liability of £34,392 in 2022 which was paid 11/08/2022 and in 2023 there was a liability of £32,300 which was paid 07/08/2023. The contributions made in the year total £250k (2022: £204k).