

**Unaudited Financial Statements for the Year Ended 30 November 2022**

**for**

**Edge Services - The Manual Handling**  
**Training Company Limited**

**Edge Services - The Manual Handling**  
**Training Company Limited (Registered number: 03772644)**

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**for the Year Ended 30 November 2022**

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**Edge Services - The Manual Handling  
Training Company Limited**

**Company Information  
for the Year Ended 30 November 2022**

**DIRECTOR:** Mr C A Haley

**REGISTERED OFFICE:** 4 Enterprise Complex  
Walmgate  
York  
YO1 9TT

**REGISTERED NUMBER:** 03772644 (England and Wales)

**ACCOUNTANTS:** JBC Accountants Limited  
Chartered Accountants  
3B Lockheed Court  
Preston Farm  
Stockton on Tees  
TS18 3SH

**Edge Services - The Manual Handling  
Training Company Limited (Registered number: 03772644)**

**Balance Sheet  
30 November 2022**

|                                              | Notes | 2022<br>£      | £              | 2021<br>£      | £              |
|----------------------------------------------|-------|----------------|----------------|----------------|----------------|
| <b>FIXED ASSETS</b>                          |       |                |                |                |                |
| Intangible assets                            | 4     |                | 36,571         |                | 21,933         |
| Tangible assets                              | 5     |                | <u>13,222</u>  |                | <u>12,669</u>  |
|                                              |       |                | 49,793         |                | 34,602         |
| <b>CURRENT ASSETS</b>                        |       |                |                |                |                |
| Stocks                                       |       | 15,762         |                | 8,129          |                |
| Debtors                                      | 6     | 362,209        |                | 315,530        |                |
| Cash at bank and in hand                     |       | <u>56,102</u>  |                | <u>159,641</u> |                |
|                                              |       | 434,073        |                | 483,300        |                |
| <b>CREDITORS</b>                             |       |                |                |                |                |
| Amounts falling due within one year          | 7     | <u>284,848</u> |                | <u>281,536</u> |                |
| <b>NET CURRENT ASSETS</b>                    |       |                | <u>149,225</u> |                | <u>201,764</u> |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       |                | 199,018        |                | 236,366        |
| <b>PROVISIONS FOR LIABILITIES</b>            |       |                | <u>2,512</u>   |                | <u>2,407</u>   |
| <b>NET ASSETS</b>                            |       |                | <u>196,506</u> |                | <u>233,959</u> |
| <b>CAPITAL AND RESERVES</b>                  |       |                |                |                |                |
| Called up share capital                      |       |                | 200            |                | 200            |
| Retained earnings                            |       |                | <u>196,306</u> |                | <u>233,759</u> |
|                                              |       |                | <u>196,506</u> |                | <u>233,959</u> |

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 November 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 November 2022 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The notes form part of these financial statements

**Edge Services - The Manual Handling**  
**Training Company Limited (Registered number: 03772644)**

**Balance Sheet - continued**  
**30 November 2022**

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

In accordance with Section 444 of the Companies Act 2006, the Profit and loss account has not been delivered.

The financial statements were approved by the director and authorised for issue on 13 April 2023 and were signed by:

Mr C A Halcy - Director

The notes form part of these financial statements

**Edge Services - The Manual Handling**  
**Training Company Limited (Registered number: 03772644)**

**Notes to the Financial Statements**  
**for the Year Ended 30 November 2022**

**1. STATUTORY INFORMATION**

Edge Services - The Manual Handling Training Company Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Turnover**

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

**Intangible assets**

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Course development are being amortised evenly over their estimated useful life of ten years.

Computer software is being amortised evenly over its estimated useful life of ten years.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery etc                      - 25% on cost and 15% on cost

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Profit and loss account, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

**Pension costs and other post-retirement benefits**

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 12 (2021 - 13).

**Edge Services - The Manual Handling  
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**Notes to the Financial Statements - continued  
for the Year Ended 30 November 2022**

**4. INTANGIBLE FIXED ASSETS**

|                       | Other<br>intangible<br>assets<br>£ |
|-----------------------|------------------------------------|
| <b>COST</b>           |                                    |
| At 1 December 2021    | 29,114                             |
| Additions             | <u>19,499</u>                      |
| At 30 November 2022   | <u>48,613</u>                      |
| <b>AMORTISATION</b>   |                                    |
| At 1 December 2021    | 7,181                              |
| Charge for year       | <u>4,861</u>                       |
| At 30 November 2022   | <u>12,042</u>                      |
| <b>NET BOOK VALUE</b> |                                    |
| At 30 November 2022   | <u>36,571</u>                      |
| At 30 November 2021   | <u>21,933</u>                      |

**5. TANGIBLE FIXED ASSETS**

|                       | Plant and<br>machinery<br>etc<br>£ |
|-----------------------|------------------------------------|
| <b>COST</b>           |                                    |
| At 1 December 2021    | 42,118                             |
| Additions             | <u>3,785</u>                       |
| At 30 November 2022   | <u>45,903</u>                      |
| <b>DEPRECIATION</b>   |                                    |
| At 1 December 2021    | 29,449                             |
| Charge for year       | <u>3,232</u>                       |
| At 30 November 2022   | <u>32,681</u>                      |
| <b>NET BOOK VALUE</b> |                                    |
| At 30 November 2022   | <u>13,222</u>                      |
| At 30 November 2021   | <u>12,669</u>                      |

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

|                                    | 2022<br>£      | 2021<br>£      |
|------------------------------------|----------------|----------------|
| Trade debtors                      | 134,534        | 183,748        |
| Amounts owed by group undertakings | 222,679        | 130,000        |
| Other debtors                      | <u>4,996</u>   | <u>1,782</u>   |
|                                    | <u>362,209</u> | <u>315,530</u> |

**Edge Services - The Manual Handling**  
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**Notes to the Financial Statements - continued**  
**for the Year Ended 30 November 2022**

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

|                              | 2022           | 2021           |
|------------------------------|----------------|----------------|
|                              | £              | £              |
| Trade creditors              | 41,714         | 1,123          |
| Taxation and social security | 67,946         | 72,086         |
| Other creditors              | <u>175,188</u> | <u>208,327</u> |
|                              | <u>284,848</u> | <u>281,536</u> |

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.