

<https://www.mun.ca/president/media/production/memorial/administrative/presidentx27s-office/media-library/Harlow%20review%202024.pdf>

President, The

IAP Office

From: Lokash, Jennifer
Sent: Monday, August 25, 2025 5:55 PM
To: Morrison, Janet
Cc: Pound-Curtis, Trudy; Brown, Margot; President, The
Subject: Harlow Campus: draft briefing note
Attachments: Revisiting Sustainability of Harlow Campus Draft_Aug25.docx; HARLOW-REVIEW-FINAL-RPT APPENDIX B[84].pdf; Harlow Campus business plan APPENDIX C[68].pdf; Harlow - MUN (UK) Company Limited By Guarantee[72].pdf; APPENDIX A Harlow Enrollments and Costs 10 years[4].xlsx

Hi Janet,

As discussed, I'm sharing the draft BN we've been working on for the Harlow Campus, called Revisiting Sustainability of Harlow Campus. [REDACTED]

s. 29 (1)(a)

Some other considerations:

• [REDACTED]

s. 29 (1)(a)

Other Appendices:

- **Appendix A:** Enrollment and cost data previously shared with the Board in December 2023, updated to include 2024-25 figures.
- **Appendix B:** Final report from the Harlow Review by Kim Shipp, submitted to the October 2024 Board meeting.
- **Appendix C:** Latest business plan for Harlow by Jingjing Xu, presented at the March 2025 Board meeting.

Happy to make any revisions you'd like or clarify anything you have questions about. It will be good to get your fresh eyes on this!

Jennifer

Jennifer Lokash
Provost and Vice-President (Academic)
Public Orator
Memorial University
Newfoundland and Labrador's University
St. John's, NL, Canada A1C 5S7

I acknowledge that the lands on which Memorial University's campuses are situated are in the traditional territories of diverse Indigenous groups, and I acknowledge with respect the diverse histories and cultures of the Beothuk, Mi'kmaq, Innu, and Inuit of this province.

Meeting of the Board of Regents: October 2, 2025

☒ For Action

☐ For Information

Title: Harlow Campus

Purpose:

To revisit the sustainability of the Harlow Campus in light of recent developments and consider options for closure.

Recommendation:

It is recommended that the Board of Regents approve one of the following options:

1. s. 29 (1)(a)
2. [REDACTED]

Background and Analyses:

Review Initiated

At its meeting held on December 7, 2023, the Board of Regents approved the commencement of a review of the operations of the Harlow Campus (MUN-UK Limited) following a recommendation by the Ad Hoc Action Committee – Auditor General Report.

The review of Harlow Campus was prompted by declining enrolment and rising operational costs, necessitating a new financial model. Despite a capacity of 153 students annually, enrolment has consistently fallen short over the past decade. Refer to Appendix A that was shared with the Board at its meeting of December 2023. It has been updated to include enrolments and operational costs for 2024 and 2025.

Multiple initiatives to revitalize interest, including positioning Harlow as a "Gateway to Europe," developing executive training programs, leveraging distance education, and launching the Harlow Incentive Program (HIP), have yielded limited success.

Efforts to require mandatory residency at Harlow through new programming were also unsuccessful. Additionally, stricter UK immigration laws have restricted Memorial instructors from teaching full semesters at Harlow, resulting in students splitting time between St. John's and the UK.

Low enrolment directly impacts Harlow's financial viability, as the campus relies on accommodation revenue. With fixed overhead costs approaching \$1M in the last two fiscal years, the cost per student rose to \$31,893 and \$50,733 per 13-week

equivalent in 2022-23. The campus receives a base budget grant of \$508,600 from the Provost's Budget Envelope, plus fluctuating one-time funding (\$150,000–\$500,000) and, up until 2023-24 fiscal year, approximately \$350,000 in HIP support to academic units. Costs incurred by academic units are not reflected in Appendix A. These costs vary from unit to unit but include any instructional costs to backfill teaching that is required and travel and accommodations that was previously covered under HIP.

Given the unsustainable financial model and persistently low enrolment, action was required to address the campus's future.

Review Updates and Final Report

The Board received an interim Operational Review Report on May 15, 2024 and at its October 3, 2024, meeting the Harlow Campus Operational Review Final Report was submitted (Refer to Appendix B). At that meeting, the Board also accepted a recommendation within the report to proceed with an option to continue the operation of Harlow Campus (described as Option 1) with the following provisos:

1. Three years for a plan to create a sustainable Campus
2. At the end of three years to operate within a budget wherein the grant from Memorial University does not exceed \$550,000 CAD*
3. Expense reduction and new revenue streams to balance the budget
4. Annual development/monitoring of benchmarks and key performance indicators

s. 29 (1)(a)

Business Plan Developed

At its meeting on December 5, 2024, Dr. Xu, the Associate Vice-President (Harlow Campus and Global Partnerships) presented an interim business plan for information to the Board of Regents. A subsequent presentation was delivered to the Board for information on March 6, 2025 entitled "Evolving Business Plan". (Refer to Appendix C). It was understood that the Board could consider a shorter term to evaluate the sustainability of the Harlow Campus.

s. 29 (1)(a), s. 35 (1)(d)

s. 29 (1)(a), s. 35 (1)(d)



Recent Developments

Leadership Change:

Since the development of the business plan, Dr. Jingjing Xu has resigned from her role as Associate Vice-President (Harlow Campus and Global Partnerships), effective September 15, 2025. In the absence of her leadership to advance the "Evolving Business Plan," it is necessary to reassess the long-term sustainability of the Harlow Campus.

Enrolment Trends:

Student enrolments have continued to decline since the last report to the Board in December 2023. (Refer to updated Appendix A)

Financial Sustainability:

While expenditures have been reduced through staff attrition (from 13 to 5 positions) and operational efficiencies have been implemented, new revenue streams have not materialized. Accommodation revenue has remained flat over the previous year.

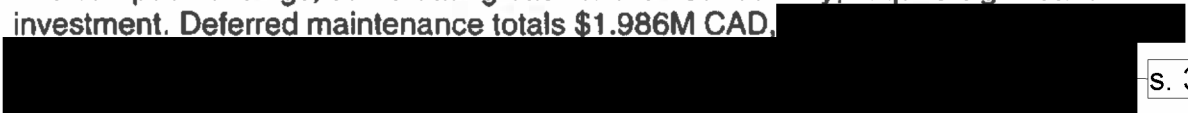
In addition to the annual grant provided by Memorial, Harlow has a small endowment managed by the Harlow Scholarship Trust that provides modest travel bursaries to students attending Harlow programs.



s. 35 (1)(c)

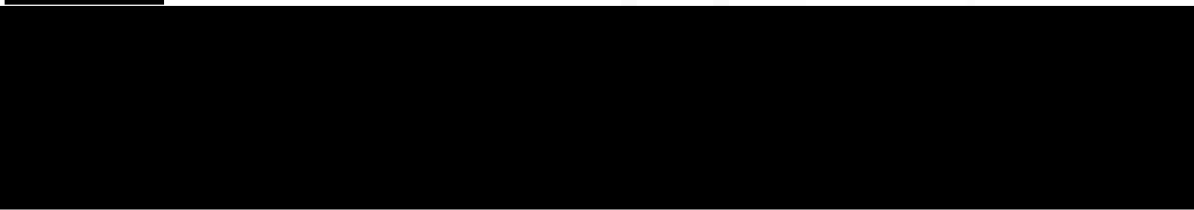
Infrastructure Risks:

The campus buildings, some dating back to the 19th century, require significant investment. Deferred maintenance totals \$1.986M CAD.

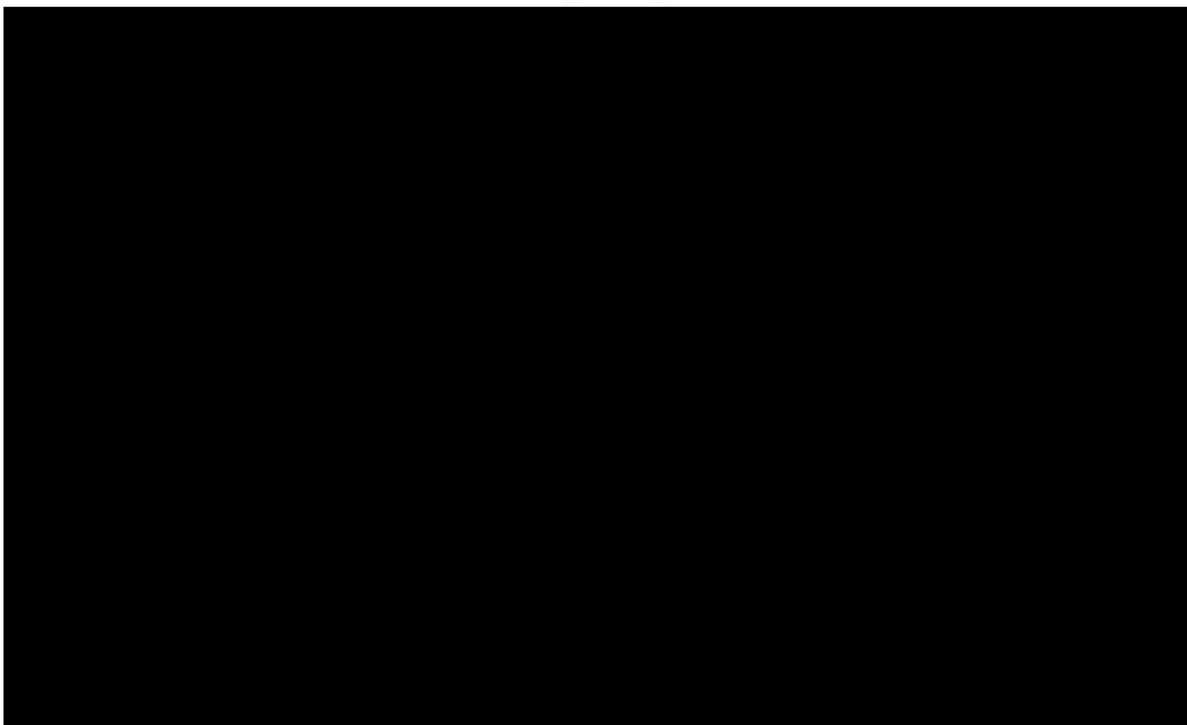
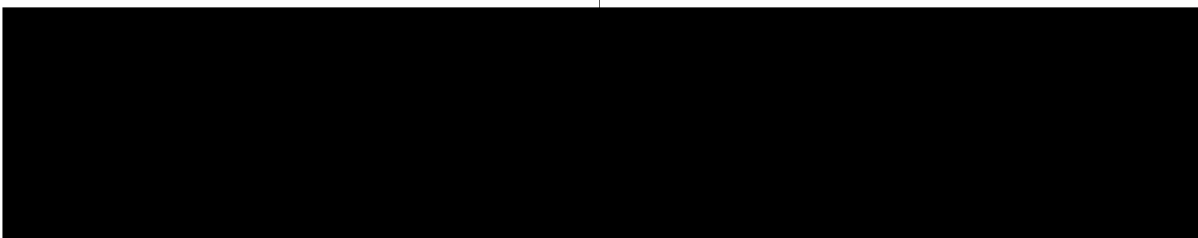


s. 37 (1)(b)

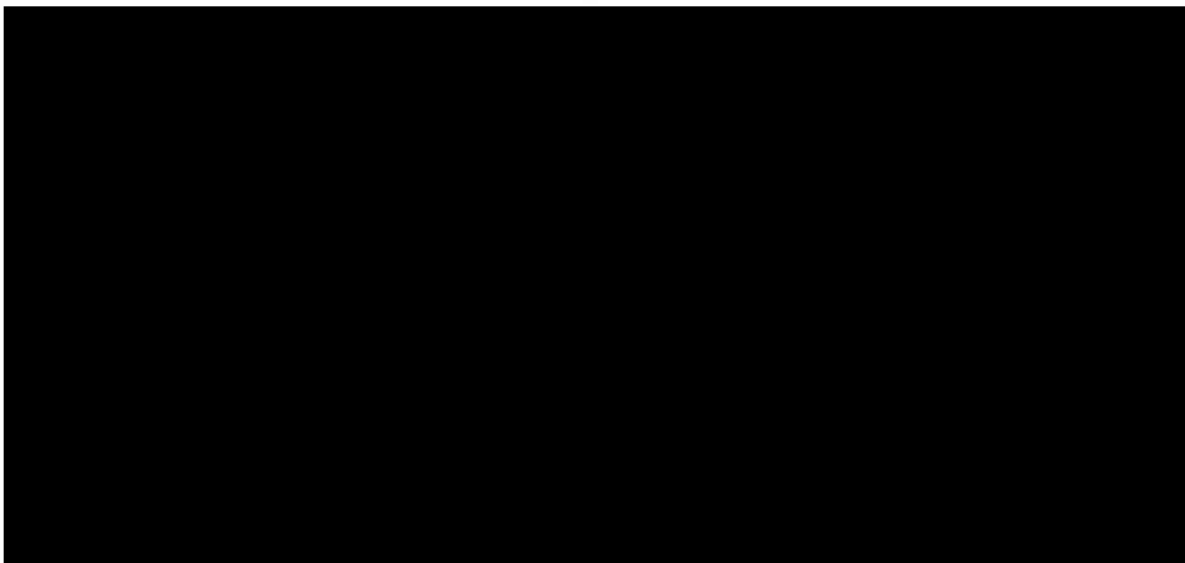
s. 31 (1)(l)



s. 31 (1)(l)



s. 29 (1)(a), s. 35 (1)(d)



[REDACTED]

[REDACTED]

s. 29 (1)(a), s. 35 (1)(b)

[REDACTED]

[REDACTED]

s. 29 (1)(a)

[REDACTED]

s. 29 (1)(a)

[REDACTED]

Communications Strategy

s. 29 (1)(a)

[REDACTED]

- [REDACTED]

s. 29 (1)(a)



Communication:

Communication of the decision of the Board of Regents to be issued to the President and Vice-Chancellor.

Dr. Janet Morrison
President and Vice-Chancellor

October 2, 2025

HARLOW CAMPUS UPDATE

APPENDIX C



EVOLVING BUSINESS PLAN

NOTE TO APPLICANT: The remainder of this attachment (pages 10-21) have been redacted pursuant to the following: s. 29 (1)(a) and s. 35 (1)(b).

IAP Office

DR. JINGJING XU

6TH MARCH 2025

MEMORIAL
UNIVERSITY

THANK YOU

THE COMPANIES ACTS 1985 AND 1989

COMPANY LIMITED BY GUARANTEE

Company No. 06132072

**ARTICLES OF ASSOCIATION
OF
MUN (UK) LIMITED**

(Adopted by Written Resolution passed on 25th June 2010)

NOTE TO APPLICANT: The remainder of this attachment has been removed as it is already publicly available on the GOV UK website. See the following link and navigate to the update from 14 April 2007 titled "Resolutions - Resolutions of Memorandum and/or Articles of Association".

<https://find-and-update.company-information.service.gov.uk/company/06132072/filing-history>

IAP Office



Davenport Lyons

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Web: www.davenportlyons.com

APPENDIX A

Harlow Academic Programs - COST PER STUDENT/SEMESTER

Program	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Arts - Literary London	24	0	0	0	0	0
Arts - English Culture Landscape	28	0	0	0	0	0
Arts - Consuming Cultures	26	0	0	0	0	0
Arts - English	0	0	28	24	0	0
Arts - Political Science	0	0	21	0	0	0
Arts - History	0	0	0	0	0	0
Theatre	15	11	11	13	13	
Business	19	19	19	19	20	18
Science - Biology	19	14	0	12	10	0
Science - Biochemistry	0	0	0	0	0	0
Pharmacy	0					0
Visual Arts	0	22	0	17	0	25
Music	14	14	0	9	0	13
Education	0	0	0	10	10	
Total	145	82	81	106	55	72

s. 40 (1)

Students (normalized for 13 week semester)

Program	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Arts - Literary London	24.0	0	0	0	0	0
Arts - English Culture Landscape	12.9	0	0	0	0	0
Arts - Consuming Cultures	12.0	0	0	0	0	0
Arts - English	0	0	12.9	14.8	0	0
Arts - Political Science	0	0	17.8	0	0	0
Arts - History	0	0	0	0	0	0
Theatre						
Business	19.0	19.0	19.0	21.9	20.0	13.8
Science			0			0
Science - Biochemistry	0	0	0	0	0	0
Pharmacy	0					0
Visual Arts	0	22.0	0	15.7	0	23.1
Music			0		0	13.0
Education	0	0	0	10.9	10.0	
Total	90.2	57.3	57.5	78.7	41.0	63.2

s. 40 (1)

Cost per Student

Grant + Expenses	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Grant Transferred	623,873	726,662	599,461	804,941	498,118	640,841
Consultants/Professional Fees	78,239	25,879	7,838	14,835	26,981	126,317
Travel (SJC to Harlow)	27,285	16,317	40,674	42,176	26,188	59,901
HIP (Provost's Budget Envelope)	0	78,798	155,942	149,442	81,879	114,708
Renovations (Grant from FM)	0	191,209	0	0	0	0
Miscellaneous Expenses	7,355	3,931	169	333	1,518	9,617
Total	736,752	1,042,796	804,084	1,011,727	634,684	951,384
Cost per student	5,081	12,717	9,927	9,545	11,540	13,214
Cost per 13-week equivalent	8,165	18,196	13,975	12,857	15,480	15,046

s. 40 (1)

2020-21	2021-22	2022-23	2023-24	2024-25
0	0	0	12	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0		11	0
0	0		16	22
0	0	0	26	0
0	0	0	19	0
0	0	0	0	0
0	0	17	0	17
0	0	0	19	0
0	0	0	0	0
0	0			
0	0	29	103	39

2020-21	2021-22	2022-23	2023-24	2024-25
0	0	0		0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0			0
0	0		16.0	22.0
0	0	0		0
0	0	0		0
0	0	0	0	0
0	0	15.7	0	15.7
0	0	0		0
0	0	0	0	0
0.0	0.0	18.2	39.5	37.7

Harlow Incentive Program

Program	2014-15
Arts - Literary London	0
Arts - English Culture Lands	15,230
Arts - Consuming Cultures	14,307
Arts - English	0
Arts - Political Science	0
Theatre	0
Business	23,999
Science - Biology	6,462
Science - Biochemistry	0
Pharmacy	0
Visual Arts	0
Music	5,846
Education	0
Total	65,844

Unit	2014-15
Business	23,999
Education	0
Grenfell	0
HSS	29,537
Music	5,846
Pharmacy	0
Science	6,462
Total	65,844

s. 40 (1)

2020-21	2021-22	2022-23	2023-24	2024-25
680,186	810,514	872,517	958,979	928,052
11,653	0	6,105	0	44,332
0	0	11,529	21,080	16,426
0	0	34,605	20,538	0
0	0	0	0	0
175	17,509	140	139	1,341
692,014	828,023	924,896	1,000,736	990,151
0	0	31,893	9,716	25,388
0	0	50,733	25,360	26,269

(HIP) Transfers (Program ended 2023-24)

2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
0	0	0	0	0	0	0	0	5,231
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	15,230	17,845	0	0	0	0	0	0
0	21,999	0	0	0	0	0	0	0
9,846	7,269	11,076	9,692	6,461	0	0	2,769	0
0	23,999	27,691	24,999	20,768	0	0	0	20,999
5,846	0	5,231	4,615	0	0	0	0	5,538
0	0	0	0	0	0	0	0	3,692
1,385	1,615	1,385	1,385	0	0	0	0	0
26,999	0	20,307	0	27,691	0	0	20,307	0
5,846	0	4,154	0	6,769	0	0	0	9,230
0	0	16,384	15,000	13,500	0	0	0	0
49,922	70,112	104,073	55,691	75,189	0	0	23,076	44,690

2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
0	23,999	27,691	24,999	20,768	0	0	0	20,999
0	0	16,384	15,000	13,500	0	0	0	0
36,845	7,269	31,383	9,692	34,152	0	0	23,076	0
0	37,229	17,845	0	0	0	0	0	5,231
5,846	0	4,154	0	6,769	0	0	0	9,230
1,385	1,615	1,385	1,385	0	0	0	0	0
5,846	0	5,231	4,615	0	0	0	0	9,230
49,922	70,112	104,073	55,691	75,189	0	0	23,076	44,690

President, The

From: Xu, Jingjing
Sent: Wednesday, August 27, 2025 6:17 PM
To: President, The; Vice-President (Academic); Garrett Doyle; Anik, Masfiquir Rahman; Sara Leslie Ann Inkpen
Cc: Millan, Roxanne
Subject: Auditor Proposal for 2024/25 Audit
Attachments: Proposal for the provision of audit services_Harlow Campus Trust & MUN UK.pdf

Dear Chair and Members of the Harlow Board of Directors,

s. 40 (1)

Following the discussion at the Harlow Board meeting in July, [REDACTED] and I proceeded to search for a suitable auditor for the 2024/25 audit. Through ABVK's market research, we were introduced to [REDACTED] from Monahans Chartered Accountants and Business Advisors.

s. 40 (1)

Please find attached the quote he provided following our meeting. A summary is below:

- *Audit of the financial statements, MUN (UK) Ltd: £9,500*
- *Audit of the financial statements, The Harlow Campus of the Memorial University of Newfoundland Scholarship and Bursary Trust: £4,500*

Total: £14,000

For context, the quote from EY for 2023/24 audit was around £16,800.

Please let me know if you are happy for us to proceed on this basis, or if you would prefer that we approach additional firms.

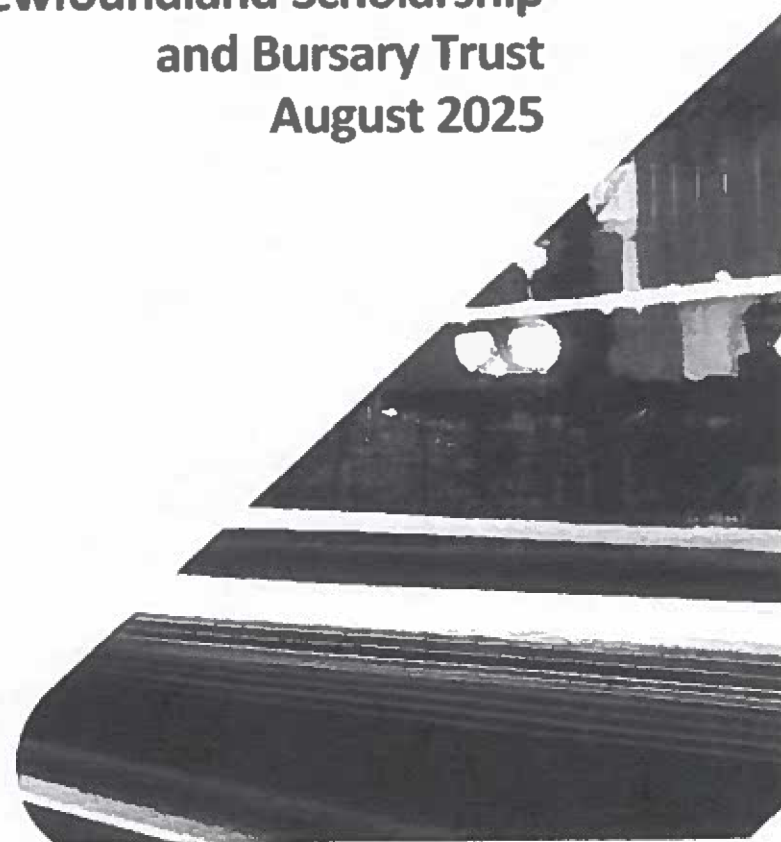
Kind regards.

Jingjing



Part of the **SUMER**  Group

**Proposal for the provision of audit services for MUN (UK) Ltd &
The Harlow Campus of the Memorial University of
Newfoundland Scholarship
and Bursary Trust
August 2025**



Executive Summary

We understand your exact requirements so we can exceed your expectations



Partner

s. 40 (1)

We are delighted to have the opportunity to tender for the audit of MUN (UK) Ltd & The Harlow Campus of the Memorial University of Newfoundland Scholarship and Bursary Trust.

In the following pages we have sought to ensure that the information you requested has been provided. However, I wanted to take this opportunity to outline the key elements of our proposal.

We are excited at the prospect of working with you, not only in helping you achieve your goals but also in overcoming any challenges you face going forward. You will be an important and valued client to us meaning that you will have an excellent partner led local service and a team that are on hand to support you throughout the year.

The key to providing relevant, timely and proactive advice is a full understanding of you, your proposed strategy and the unique environment you operate in. It is essential you appoint advisors who demonstrate an understanding of your specific needs and can work with you on a practical level. With our knowledge of your sector, we believe we can be a genuine strategic partner, advising and challenging you in meeting your goals and objectives. If appointed, we will commit to developing our relationship further and we will provide:

A tailored service with a flexible approach: we understand your exact requirements so we can exceed your expectations. We seek to add value by working closely with you, understanding your needs and aligning our approach accordingly so you have a strategic and collaborative partner.

A credible firm with a strong reputation: We have a strong reputation based on our holistic and supportive approach to our clients. We have sound knowledge of the environment in which you operate, and we would welcome the opportunity to further our relationship with you.

A cost-effective solution: we offer the expertise, experience and knowledge expected of a large professional services firm in a cost-effective manner whilst maintaining the personal touch required to build relationships.

A dedicated team with the right experience and expertise: you will have easy access to the core team so things get done effectively, enabling you to have trust in the people you work with. Not only that but we encourage regular contact so decisions can be made quickly and confidently.

Added value beyond service delivery: our clients expect more from us than just service delivery, and rightly so. We look to add value where we can, acting as a genuine strategic partner supporting you in your growth and development.

Our Approach



Planning

Our audit approach is designed to deliver a cost-effective service which maximises the opportunities for constructive and timely advice.

We tailor our audit approach to individual clients' needs by carrying out an assessment of their key risks. As part of this process, we would review the legislative, political and financial environment in which the company and charity operates. We would discuss these areas with your finance team at the planning stage and review your own risk assessment.



Appointment

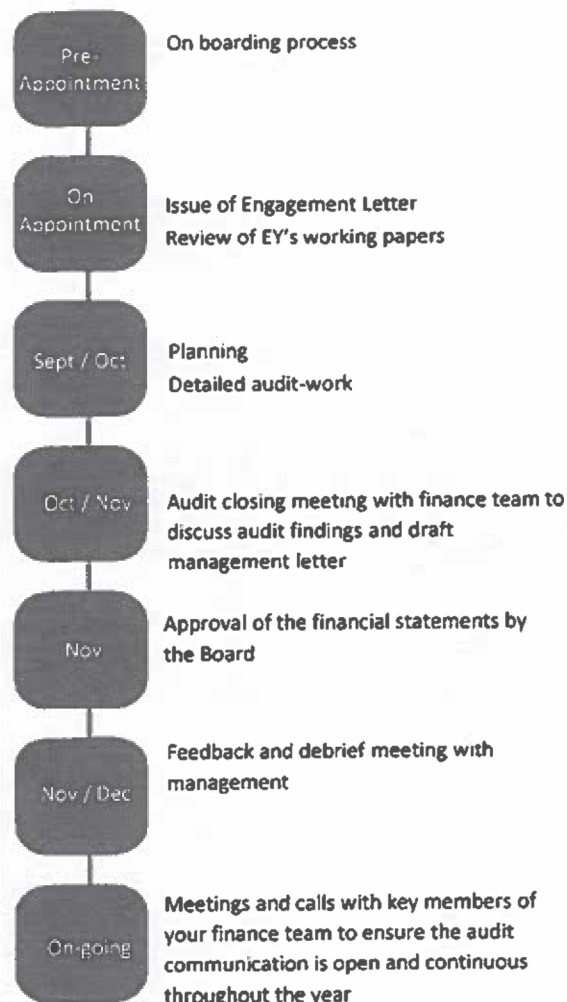
If appointed, we would schedule in meetings and calls with the key members of your finance team as well as the board to start the planning process. We like to establish strong relationships with the finance team to ensure the audit communication is open and continuous throughout the year.

We will also review EY's prior year audit working papers to gain an understanding of systems and processes as well as providing us assurances over opening balances.



Management letter issued

Our audit opinion is not the only product of our audit, as we aim to add value by making constructive, pragmatic suggestions for improvements to systems and procedures, identifying opportunities and potential pitfalls from our observations during the audit and our specialist sector knowledge.



We have set out opposite the timetable based on conversations held with you for the external audit cycle. This can be adapted as necessary to fit with your internal timetable.

Audit scope and materiality

From our audit plan and identification of key risks, your draft figures of the year-end position and results for the year, we determine the audit scope and the appropriate level of materiality. In principle, materiality is set as a percentage of surplus/deficit or income but is affected by our client risk assessment. For the Charity, total assets is likely to be the appropriate benchmark.

We assess your controls and systems and carry out walkthrough tests to see they are operating as intended. Our audit approach is a combination of tests of control, substantive analytical review techniques such as proof in total where appropriate and effective and tests of detail which involves testing balances and transactions in depth.

Use of technology

Our audit work is performed in accordance with International Standards on Auditing (UK). Our adherence to these Standards is assured through the use of our computerised audit software, Inflo, which is constantly reviewed to ensure it reflects the latest Auditing Standards.

We continue to develop our approach and as a result of the increase in remote audits we have implemented the use of Inflo's digital collaboration and data analytics tools.

Our Approach

Risk-based approach and our initial risk assessment

We tailor our audit approach to individual clients' needs by carrying out an assessment of their key risks. As part of this process, we would review the legislative, political and financial environment in which the entities operate. We would discuss these areas with your finance team at the planning stage and review your own risk assessment.

Our assessment of the likely key risk areas is as follows:-

Revenue recognition - completeness and cut-off of income (including grant income)

The potential for management override

Audit issues

s. 40 (1) [REDACTED] as Manager, will review the audit and discuss any key issues that have arisen with your finance team. Any contentious and critical areas can be referred to the audit partner for further discussion and agreement. This will ensure audit queries and issues are highlighted early on and dealt with quickly.

In fulfilling our role as auditors, we aim to:

Provide assurance to you that the accounts have been properly prepared in accordance with the relevant legislation (FRS 102 and Charities Act)

- Carefully plan our work and communicate regularly to ensure that there are no surprises and deadlines are comfortably met
- Perform our work effectively, with minimum disruption to your activities
- Build on our close and informed working relationship in which our staff take an enthusiastic interest in your affairs
- Provide audit staff who have received specific training and experience of clients similar to you, and who are fully briefed about your activities before they commence any work
- Provide staff continuity as far as possible

Facilitate a discussion with you to identify appropriate strategies for the future, including advice on the day-to-day financial management and internal controls, reporting through a management letter.



Experienced trained staff

Our team comprises our most experienced staff and partners and will have undergone internal and external training so they are up to date with the current issues.



Experts on hand

Our specialist experts, are available to help with tricky issues such as VAT, Corporation Tax and Payroll. These experts not only provide guidance during the audit but are available to provide on-going assistance if needed.



Proposed Fees

All amounts exclude VAT and necessary disbursements relating to the year ended 31 March 2025.

Our fee estimates are based upon the following assumptions:-

- You will provide us with supporting audit files and schedules, before commencement of the audit
- There are no major changes in scope or activities of the company or charity
- Financial statements are prepared and are available at the time of the audit

Setting and agreeing fees in future years

Any fee increases will be discussed with you during our planning process and so agreed in advance.

Fees for additional added value services

As well as the core services, within the fee quoted, we will provide additional added value services without charge including:-

- Technical advice throughout the year provided on the telephone or brief e-mail
- Regular newsletters, training courses and seminar programme
- Emails, bulletins and toolkits

Should you require additional specialist advice which may require research, we would be happy to quote a fee in advance of undertaking any work required.

Our proposed fee for the group is as follows:

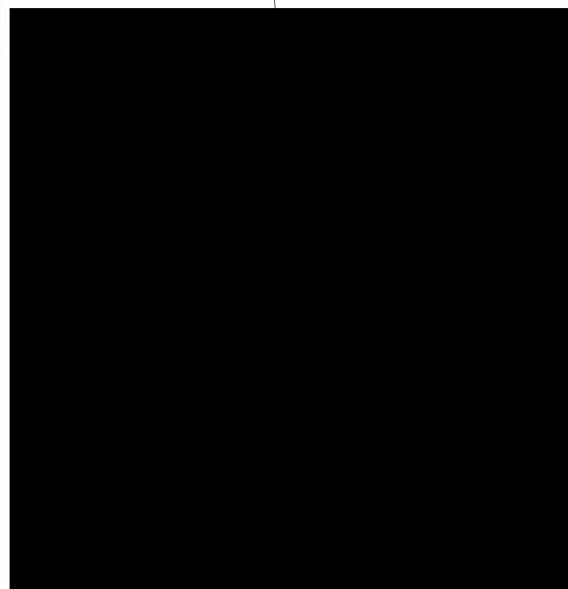
Audit of the financial statements
MUN (UK) Ltd:
£9,500

Audit of the financial statements
The Harlow Campus of the
Memorial University of
Newfoundland Scholarship and
Bursary Trust :
£4,500

Relevant Experience

Our experience includes a wide range of organisations, including education and charity clients. To the right we have set out a selection of our clients serviced from our offices.

s. 39 (1)



Client Service Team

Audit Partner

s. 40 (1)

will be responsible for the direction and supervision of your audit services, ensuring the audit is carried out to agreed deadlines.

He will work to ensure that the audit is robust and challenging, delivered to the highest quality and carried out efficiently and effectively

s. 40 (1)

works across the commercial and not-for-profit sectors and is the audit partner for

Audit Manager

s. 40 (1)

will be responsible for the overall supervision and delivery of the audit fieldwork. He will manage the annual audit cycle including detailed planning of the assignment, coordinating audit visits and supervising and reviewing the fieldwork, as well as liaising with you on audit, technical and accounting issues.

He will also work closely with Mark in managing our overall relationship with you and provide an additional point of contact throughout the year to ensure that we are always accessible and responsive.

s. 40 (1)

has a wide range of clients including a number of education clients.

Value Added Services

s. 40 (1)

VAT Senior Manager

is a Senior Manager and looks after Monahans' clients' indirect tax requirements.

s. 40 (1)

has been successful in applying these skills to other sectors including Health, Education and Not for Profit.

Tax Director

s. 40 (1)

focuses on providing specialist advice to clients to help them minimise their tax exposure and take advantage of valuable reliefs.

As a member of the Chartered Institute of Taxation, and, with over the last 18 years in practice, she has built a wealth of knowledge and experience in both private client and corporate taxes that enables her to provide a broad outlook on the impact of tax issues and tax planning.

She leads on industry specific tax reliefs, such as Research & Development tax relief incentives that are beneficial to our clients and capital allowances and looks after majority of the large corporate groups for Monahans.

About us



Part of the **SUMER** Group

Monahans is a leading firm of chartered accountants, tax and commercial business advisers with one ambition – to make sure that you achieve yours. We use our professional expertise, experience and insight to anticipate what you will need tomorrow and deliver it today.

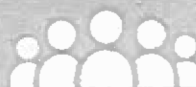


**11 Offices across
the South West**

Our range of specialised services include Corporate Finance, Tax Consultancy, Business Recovery & Insolvency, Digital Cloud Accounting, Elite Payroll, HR Services and Probate.

We know that you face your own unique set of challenges in your business and have your own specific requirements. That is why we ensure that our teams have the right specialist expertise across a wide range of sectors.

With eleven offices spread across the South West of England, and as members of the highly-regarded international association GGI Global Alliance, we have local knowledge with national and international reach. That means we have access to any specialism, anywhere – while understanding you, your business and markets inside out.



**210 team
members**

Our continued success is due to our commitment to providing the right support for our clients, understanding your business, speaking your language and offering a friendly, constructive and pragmatic approach to the services we provide.

We believe that our team represents the correct blend of experience, knowledge and enthusiasm to work with local and group management now and into the future.



21 partners

We're rather proud that many clients say they view us as a trusted partner, constantly providing insights to shape what they need to do, while supporting them with reassuring professional expertise.

Monahans is a part of the Sumer Group

Sumer is a top 15 UK accountancy practice and the UK's leading mid-market accountancy practice

s. 39 (1)

Part of the **SUMER**  Group



40 Offices

Sumer is a significant challenger, with more than 60 offices and over 2,400 colleagues.

s. 39 (1)

Sumer's mission is to champion smaller and medium-sized businesses, through the provision of quality accountancy and professional services. It believes this best-in-class support is vital to power our communities and the wider economy.



1000 Colleagues

s. 39 (1)

s. 39 (1)

Staffing policy, skills, training and technical support

Our goal is to develop a process that gives you the financial data you need, when you need it



Staffing policy, skills and training

- Our firm is a registered training practice for the Institute of Chartered Accountants in England and Wales and the Association of Chartered Certified Accountants
- Our personnel are regularly assessed and appraised to ensure they meet the high standard of technical, administrative and ethical professionalism required by Monahans
- Monahans is committed to providing its clients with staff of the highest calibre
- We have an extensive training program for all staff and partners using in house and external resources including:
 - Regular technical update courses and conferences
 - Practical training and refresher courses
 - Specialist skills courses

Technical support

- Through our association we have the opportunity to share in technical support and advice that might not normally be associated with a firm of our size
- We will always consider using specialist advisers where appropriate to ensure our client receives the best service possible



Part of the **SUMER**  Group

Swindon

Hermes House
Fire Fly Avenue Swindon
Wiltshire SN2 2GA
01793 818300

Taunton

Suite B, Blackdown House
Blackbrook Park Avenue
Taunton
Somerset TA1 2PX
01823 462400

Frome

Unit 11
The Business Courtyard
Standerwick, Frome
Somerset BA11 2QB
01373 830955

Fairford

3 Market Place
Fairford
Gloucestershire GL7 4AB
01285 711582

Bath

Lennox House
3 Pierrepont Street
Bath BA1 1LB
01225 472800

Chippenham

14a Forest Gate
Pewsham
Chippenham
Wiltshire SN15 3RS
01249 766966

Cirencester

Oakley House Tetbury
Road Cirencester
Gloucestershire GL7 1US
01285 652128

Bristol

Sixth Floor, Whitefriars
Lewins Mead
Bristol BS1 2NT
0117 923 9352

Trowbridge

County Gate
County Way
Trowbridge
Wiltshire BA14 7FJ
01225 785520

Glastonbury

3 Landmark House
Wirral Park Road
Glastonbury
Somerset BA6 9FR
01458 836810

Malmesbury

14a The High Street
Malmesbury
Wiltshire SN16 9AU
01666 823201



monahans.co.uk



[@monahans](https://www.linkedin.com/company/monahans)



[@monahansaccount](https://twitter.com/monahansaccount)

President, The

From: President, The
Sent: Thursday, August 28, 2025 9:57 AM
To: Morrison, Janet
Subject: FOR COMPLETION/APPROVAL - FW: MUN (UK) Limited - Consent to act as a director
Attachments: MUN (UK) LIMITED - consent to act letter-JM.docx

Hi, Janet,

Attached is a document related to MUN UK Ltd for completion and return with your signature approval [REDACTED]

s. 29 (1)(a)

I've completed the majority of the info requested, but please review, particularly the bottom section: "Any previous names".

Please note: also required is proof of identity (passport or Licence), and proof of address (like a utility bill), as per below email string.

Thanks and best regards,

Rose

Rose M. Frew, Executive Assistant to the President (Correspondence)
 President's Office, Room A-2028
 Arts and Administration Building | 230 Elizabeth Avenue
 Memorial University | St. John's | Newfoundland and Labrador | A1C 5S7
 t: 709.864.8212 | f: 709.864.2059 | email: president@mun.ca



We acknowledge that the lands on which Memorial University's campuses are situated are in the traditional territories of diverse Indigenous groups, and we acknowledge with respect the diverse histories and cultures of the Beothuk, Mi'kmaq, Innu, and Inuit of this province.

From: [REDACTED] s. 40 (1)
Sent: Thursday, August 28, 2025 6:23 AM
To: President, The <munpres@mun.ca>
Subject: RE: MUN (UK) Limited - Consent to act as a director

Hi Rose,

Please find below the responses to your questions:

1. The date of appointment is August 11, as the President is automatically appointed as the Chair and Director of MUN (UK) Limited
2. The Director's service address is linked to the registered office of the UK company. You may leave it as it appears on the form.
3. Our role as an external firm is to update the Companies House public register. We are responsible for verifying the identification of the relevant person, and we are required to retain a copy of the requested documents.

Thank you.

Kind regards,

[REDACTED] s. 40 (1)

s. 40 (1)

From: President, The <munpres@mun.ca>

Sent: 27 August 2025 18:54

To: [REDACTED] s. 40 (1)

Subject: RE: MUN (UK) Limited - Consent to act as a director

Hi, [REDACTED]

s. 40 (1)

I am assistant to Dr. Janet Morrison, President and Vice-Chancellor, Memorial, and I will coordinate completion and getting the form signed by Dr. Morrison. [REDACTED]

[REDACTED] I have a couple of questions before I send to Dr. Morrison for her approval:

- which date should appear under "Date of Appointment": Does this reference Dr. Morrison's date of appointment as President and Vice-Chancellor (August 11/25, or is this a reference to date of completion of the form Aug 27)?
- Service Address – can I assume this should be our local Memorial University address?
- Below email references a copy of the director's identification (such as a passport or driving licence) and proof of address (for example, a utility bill) – is this also required to be issued to you in addition to the completed form from Dr. Morrison?

As soon as I get clarification on the above, I'll get this finalized and returned to you at the earliest opportunity.

Thanks and best regards,

Rose

Rose M. Frew, Executive Assistant to the President (Correspondence)

President's Office, Room A-2028

Arts and Administration Building | 230 Elizabeth Avenue

Memorial University | St. John's | Newfoundland and Labrador | A1C 5S7

t: 709.864.8212 | f: 709.864.2059 | email: president@mun.ca



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From: [REDACTED] s. 40 (1)

Sent: Wednesday, August 27, 2025 11:37 AM

To: President, The <munpres@mun.ca>

Subject: MUN (UK) Limited - Consent to act as a director

Dear President,

s. 40 (1)

My name is [REDACTED] Principal of ABVK Limited, an accountancy firm based in the UK that manages the finance department of the Harlow campus. We also act as the company secretary for MUN (UK) Limited.

As part of our responsibilities, we are required to update the company register with Companies House, which includes adding the President as a company director. To comply with UK Money Laundering Regulations, we must obtain a copy of the director's identification (such as a passport or driving licence) and proof of address (for example, a utility bill).

Please find attached the Consent to Act letter. Kindly complete the required information, sign and date the form, and return a copy to me at your earliest convenience.

If you have any questions, please do not hesitate to contact me.

Kind regards,

s. 40 (1)



To: MUN (UK) LIMITED (06132072)
The Maltings, St. Johns Walk
Harlow
CM17 0AJ

Date of appointment: August 11, 2025

Dear Sirs,

Consent to act as a director of the Company

I hereby consent to act as a director of the Company. My consent will continue until I either resign or I revoke my consent.

I confirm that I am not disqualified from acting in this capacity and that I am not aware of any circumstances under which I could be disqualified.

To assist the Company in advising all competent authorities including Companies House of my appointment, I also provide the following details:

Full name: Janet Morrison

Note: Any previous names used in the last 20 years are listed at the bottom of this letter.

Date of birth: [REDACTED] s. 40 (1)

Residential address: [REDACTED]

Country of residence: Canada

Nationality: Canadian

Service address: The company's registered office address
The Maltings, St. Johns Walk
Harlow
CM17 0AJ

Yours faithfully,

Janet Morrison, PhD,
President and Vice-Chancellor, Memorial University

Signed: _____

Dated: _____

Any previous names:

President, The

From: Xu, Jingjing
Sent: Thursday, August 28, 2025 10:16 AM
To: Garrett Doyle
Cc: President, The; Vice-President (Academic); Anik, Masfiquir Rahman; Sara Leslie Ann Inkpen; Millan, Roxanne
Subject: Re: Auditor Proposal for 2024/25 Audit

Hi Garrett,

Thanks for your email.

On the audit, as the parent company of MUN UK Ltd is overseas, a full audit is required to comply with UK law,

[REDACTED] s. 29 (1)(a)

[REDACTED] s. 29 (1)(a), s. 35 (1)(b)

Hope this is helpful.

Thank you and best regards,

Jingjing

From: Garrett Doyle [REDACTED] s. 40 (1)

Date: Thursday, 28 August 2025 at 12:05

To: Xu, Jingjing <jingjingx@mun.ca>

Cc: President, The <munpres@mun.ca>, Vice-President (Academic) <vpacad@mun.ca>, Anik, Masfiquir Rahman <mra200@mun.ca>, Sara Leslie Ann Inkpen [REDACTED], Millan, Roxanne <rmillan@mun.ca>

s. 40 (1)

Subject: Re: Auditor Proposal for 2024/25 Audit

Hello All,

s. 29 (1)(a)

s. 40 (1)

s. 29 (1)(a)

s. 29 (1)(a)

Best regards,

Garrett

On Wed, Aug 27, 2025 at 9:47 PM Xu, Jingjing <jingjingx@mun.ca> wrote:

Dear Chair and Members of the Harlow Board of Directors,

s. 40 (1)

Following the discussion at the Harlow Board meeting in July, [REDACTED] and I proceeded to search for a suitable auditor for the 2024/25 audit. Through ABVK's market research, we were introduced to [REDACTED] from Monahans Chartered Accountants and Business Advisors.

s. 40 (1)

Please find attached the quote he provided following our meeting. A summary is below:

- *Audit of the financial statements, MUN (UK) Ltd: £9,500*

President, The

From: Pound-Curtis, Trudy
Sent: Thursday, August 28, 2025 3:22 PM
To: Lokash, Jennifer; Millan, Roxanne
Cc: President, The; Vice-President (Academic); Brown, Margot
Subject: RE: Auditor Proposal for 2024/25 Audit

Roxanne and Jennifer

[REDACTED]
 [REDACTED] s. 29 (1)(a)

Thanks

Trudy

From: Lokash, Jennifer <jlokash@mun.ca>
Sent: Thursday, August 28, 2025 10:25 AM
To: Millan, Roxanne <rmillan@mun.ca>
Cc: President, The <munpres@mun.ca>; Vice-President (Academic) <vpacad@mun.ca>; Pound-Curtis, Trudy <h3tpc@mun.ca>; Brown, Margot <mbrown@mun.ca>
Subject: Re: Auditor Proposal for 2024/25 Audit

Thanks, Roxanne. [REDACTED] s. 29 (1)(a)
 Jennifer

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From: Millan, Roxanne <rmillan@mun.ca>
Sent: Thursday, August 28, 2025 10:14 AM
To: Lokash, Jennifer <jlokash@mun.ca>
Cc: President, The <munpres@mun.ca>; Vice-President (Academic) <vpacad@mun.ca>; Pound-Curtis, Trudy <h3tpc@mun.ca>; Brown, Margot <mbrown@mun.ca>
Subject: RE: Auditor Proposal for 2024/25 Audit

Hi Jennifer,

As you know, I am not a member of the MUN-UK Ltd. Board and am copied on this exchange for information only. [REDACTED]

[REDACTED] s. 29 (1)(a)

All the best,
 Roxanne

President, The

From: Xu, Jingjing
Sent: Monday, September 1, 2025 4:51 PM
To: President, The; Vice-President (Academic); Anik, Masfiquir Rahman; Garrett Doyle; Sara Leslie Ann Inkpen
Cc: Strong, Matthew William; Millan, Roxanne
Subject: FW: MUN UK 2024 additional audit fees

Dear Chair and Members of the Harlow Board,

I am forwarding the email below from the auditor at EY regarding the additional audit fees they have proposed for the MUN UK and Harlow Trust 2023/24 audits. As raised previously, the delays and additional audit procedures have unfortunately led to a significant increase in fees.

s. 40 (1)

Matt and Garrett mentioned that they would like to participate if we organise a meeting with [REDACTED] to discuss and negotiate the fee, as was raised at the Harlow Board meeting in July. I would be happy to set this up if the Board and the Provost's Office feel this would be helpful.

Kind regards,

Jingjing

From: [REDACTED] s. 40 (1)
Date: Monday, 1 September 2025 at 18:01
To: Xu, Jingjing <jingjingx@mun.ca>
Cc: [REDACTED] s. 40 (1)
Subject: MUN UK 2024 additional audit fees

Dear Jingjing

As discussed, I am sharing the updated additional audit fees for MUN UK and Harlow Trust y/e 31 March 2024 audits.

I highlighted to you on 27 January the additional costs incurred to date on the audit.

Due to the subsequent audit matters that have arisen and the delays in provision of information to finalise the audit, there have been further costs incurred, and the total cost is £40,050.

These have arisen in the following areas:

s. 29 (1)(a), s. 35 (1)(b)

Please let me know when you are available to discuss these and whether there is anyone else I should share this with at MUN given you will be leaving soon?

Kind regards, [REDACTED] s. 40 (1)

At EY we work flexibly; so whilst it suits me to respond now, I do not expect a reply or action outside of your own working hours.



[REDACTED] | Partner | Audit
My working days are Monday, Tuesday, Thursday & Friday AM

Ernst & Young LLP
The Paragon, Counterslip, , Bristol, , BS1 6BX, United Kingdom

My pronouns are: she/her/hers
Website: www.ey.com

s. 40 (1)

This e-mail and any attachment are confidential and contain proprietary information, some or all of which may be legally privileged. It is intended solely for the use of the individual or entity to which it is addressed. If you are not the intended recipient, please notify the author immediately by telephone or by replying to this e-mail, and then delete all copies of the e-mail on your system. If you are not the intended recipient, you must not use, disclose, distribute, copy, print or rely on this e-mail.

Whilst we have taken reasonable precautions to ensure that this e-mail and any attachment has been checked for viruses, we cannot guarantee that they are virus free and we cannot accept liability for any damage sustained as a result

President, The

From: President, The
Sent: Tuesday, September 2, 2025 12:33 PM
To: Morrison, Janet
Subject: FW: MUN UK 2024 additional audit fees

Janet, please see below.

I did forward to Margot, and she will get an update from Matt Strong, Acting CFO.

Best regards,

Rose

Rose M. Frew, Executive Assistant to the President (Correspondence)

President's Office, Room A-2028

Arts and Administration Building | 230 Elizabeth Avenue

Memorial University | St. John's | Newfoundland and Labrador | A1C 5S7

t: 709.864.8212 | f: 709.864.2059 | email: president@mun.ca



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From: Xu, Jingjing <jingjingx@mun.ca>
Sent: Monday, September 1, 2025 4:51 PM
To: President, The <munpres@mun.ca>; Vice-President (Academic) <vpacad@mun.ca>; Anik, Masfiqur Rahman <mra200@mun.ca>; Garrett Doyle [REDACTED]; Sara Leslie Ann Inkpen [REDACTED]
Cc: Strong, Matthew William <v39mws@mun.ca>; Millan, Roxanne <rmillan@mun.ca>
Subject: FW: MUN UK 2024 additional audit fees

Dear Chair and Members of the Harlow Board,

I am forwarding the email below from the auditor at EY regarding the additional audit fees they have proposed for the MUN UK and Harlow Trust 2023/24 audits. As raised previously, the delays and additional audit procedures have unfortunately led to a significant increase in fees.

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Matt and Garrett mentioned that they would like to participate if we organise a meeting with [REDACTED] to discuss and negotiate the fee, as was raised at the Harlow Board meeting in July. I would be happy to set this up if the Board and the Provost's Office feel this would be helpful.

Kind regards,

Jingjing

From: [REDACTED] s. 40 (1)
Date: Monday, 1 September 2025 at 18:01

President, The

From: Frew, Rose Mary
Sent: Friday, September 5, 2025 3:24 PM
To: President, The
Subject: FW: MUN UK 2024 additional audit fees

Best regards,
 Rose
 Rose M. Frew, Executive Assistant to the President (Correspondence)
 President's Office, Room A-2028
 Arts and Administration Building | 230 Elizabeth Avenue
 Memorial University | St. John's | Newfoundland and Labrador | A1C 5S7
 t: 709.864.8212 | f: 709.864.2059 | email: president@mun.ca



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From: Frew, Rose Mary
Sent: Friday, September 5, 2025 3:23 PM
To: Brown, Margot <mbrown@mun.ca>
Subject: FW: MUN UK 2024 additional audit fees

Margot, please see below.

Best regards,
 Rose
 Rose M. Frew, Executive Assistant to the President (Correspondence)
 President's Office, Room A-2028
 Arts and Administration Building | 230 Elizabeth Avenue
 Memorial University | St. John's | Newfoundland and Labrador | A1C 5S7
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From: Pound-Curtis, Trudy <h3tpc@mun.ca>
Sent: Friday, September 5, 2025 11:41 AM
To: Morrison, Janet <jmorrison@mun.ca>; Frew, Rose Mary <rmfrew@mun.ca>
Subject: RE: MUN UK 2024 additional audit fees

Janet

Matt and I have developed an approach on this, and he is going to be the first level and if no progress then I will make a direct contact.

[REDACTED] s. 29 (1)(a)

I will keep you apprised.

Trudy

From: Morrison, Janet <jmorrison@mun.ca>

Sent: Tuesday, September 2, 2025 12:48 PM

To: Brown, Margot <mbrown@mun.ca>; Pound-Curtis, Trudy <h3tpc@mun.ca>; Tibbo, Carol <ctibbo@mun.ca>

Subject: Re: MUN UK 2024 additional audit fees

[REDACTED] this is an additional fee of \$74K CDN. [REDACTED]

s. 40 (1)

s. 40 (1)

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From: President, The <munpres@mun.ca>

Date: Tuesday, September 2, 2025 at 12:33 PM

To: Morrison, Janet <jmorrison@mun.ca>

Subject: FW: MUN UK 2024 additional audit fees

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s. 40 (1)

Cc: Strong, Matthew William <v39mws@mun.ca>; Millan, Roxanne <rmillan@mun.ca>

Subject: FW: MUN UK 2024 additional audit fees

Dear Chair and Members of the Harlow Board,

President, The

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Subject: FW: MUN UK 2024 additional audit fees

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Rose
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[REDACTED] s. 29 (1)(a)

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Subject: Re: MUN UK 2024 additional audit fees

[REDACTED] this is an additional fee of \$74K CDN. [REDACTED]

s. 40 (1)

s. 40 (1)

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NOTE TO APPLICANT: The remainder of this thread has been removed as it is already found above in the responsive records.

IAP Office