

Company Registration No. 06213202 (England and Wales)

STRATFORD COLLEGE LONDON LIMITED
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021

STRATFORD COLLEGE LONDON LIMITED

COMPANY INFORMATION

Directors	Dr J R Khan Mr U P Pant
Company number	06213202
Registered office	1 Warner House Harrobian Business Village Bessborough Road Harrow Middlesex HA1 3EX
Auditors	MCT Partnership LLP Chartered Accountants Statutory Auditors 1 Warner House Harrobian Business Village Bessborough Road Harrow Middlesex HA1 3EX
Business address	1st & 2nd Floors 43 West Ham Lane London E15 4PH

STRATFORD COLLEGE LONDON LIMITED

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STRATFORD COLLEGE LONDON LIMITED

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 AUGUST 2021

The directors present their report together with the audited financial statements of Stratford College London Limited for the year ended 31 August 2021.

Principal activities

The principal activity of the company continued to be that of provision of educational services. The college is an accredited training provider offering courses to both the UK and the EU students. Students are supported and closely monitored throughout their education at the college to enable them to maximise their academic success.

Stratford College London has built up an excellent reputation over the years as a highly professional teaching establishment. The directors and staff care deeply about the students. The college provides its students with a creative and diverse learning environment which enhances their acquisition of knowledge whilst at the same time meets the specific needs of individual students as required.

Stratford College London prides itself as a recognised leader in business studies provision and it supports students in developing research skills for higher education. The college's teaching staff are well versed in their respective fields and are dedicated and enthusiastic in educating their students. The teaching staff are fully supported by the college in the development of skills to broaden their career prospects. This reflects in their continuous professional development as well as their vocational competency.

The college lost its designation to offer HND courses which has resulted in a substantial decrease in turnover. However, the directors have submitted an application for an Office for Students registration and are awaiting a response. The college also offers courses to self-financing students.

Directors

The directors who held office during the year and up to the date of signature of the financial statements were as follows:

Dr J R Khan
Mr U P Pant

STRATFORD COLLEGE LONDON LIMITED

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2021

Strategic objectives

Students' Services: To provide an efficient service to our students and to expand the range of our courses we offer.

Admissions Services: To provide for all students a comprehensive, trusted and continuously improving admissions service and information resource to support progression to UK universities after successfully completing their HND programmes.

Student Welfare: To help all learners make the right choices in their education and preparation for admission to UK universities.

Communications and Technology: To maximise our reach and impact on all students through a commitment to the technologies of the digital age, leading edge systems, creative communication techniques and innovative marketing.

Resources: To increase funds available to deliver our vision and mission and enhance value to students; and maximise efficiency and sustainability across college.

The Strategic Objectives underpin our commitment to providing services which successfully meet the needs of our students, staff, customers but also those with a stakeholding in the company.

A series of performance indicators have been agreed by the directors to monitor the successful implementation of the objectives.

- Student success rates
- Student attendance
- Student retention
- Student progression
- Customer satisfaction
- E-learning and student assessment
- Delivery of the agreed surplus forecast

Auditor

The auditor, MCT Partnership LLP, are deemed to be reappointed under section 487(2) of the Companies Act 2006.

Statement of directors' responsibilities

The directors are responsible for preparing the annual report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and 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 directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are 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.

STRATFORD COLLEGE LONDON LIMITED

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2021

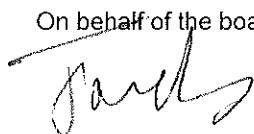
Statement of disclosure to auditor

So far as each person who was a director at the date of approving this report is aware, there is no relevant audit information of which the company's auditor is unaware. Additionally, the directors individually have taken all the necessary steps that they ought to have taken as directors in order to make themselves aware of all relevant audit information and to establish that the company's auditor is aware of that information.

Small companies exemption

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

On behalf of the board



Dr J R Khan
Director
10 May 2022

STRATFORD COLLEGE LONDON LIMITED

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF STRATFORD COLLEGE LONDON LIMITED

Opinion

We have audited the financial statements of Stratford College London Limited (the 'company') for the year ended 31 August 2021 which comprise the profit and loss account, the balance sheet, the statement of cash flows and notes to the financial statements, including 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 August 2021 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.

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 UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out in note 13 to the financial statements, 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 directors' 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 directors with respect to going concern are described in the relevant sections of this report.

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 directors are 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.

Opinions on other matters prescribed by the Companies Act 2006

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

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

STRATFORD COLLEGE LONDON LIMITED

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF STRATFORD COLLEGE LONDON LIMITED

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

Responsibilities of directors

As explained more fully in the directors' responsibilities statement, the directors 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 directors 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 directors are 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 directors either intend 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.

STRATFORD COLLEGE LONDON LIMITED

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF STRATFORD COLLEGE LONDON LIMITED

Extent to which the audit was considered capable of detecting irregularities, including fraud

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, is detailed below.

- We obtained an understanding of the legal and regulatory framework that the company operates in, and identified the key laws and regulations applicable to the company through discussions with directors and management;
- We focused on specific laws and regulations which we consider to have a material effect on the financial statements or the operations of the company, including the Companies Act 2006, taxation legislation, data protection, anti-bribery, money laundering, employment and health and safety legislation;
- We obtained an understanding of how the company complies with these requirements by discussions with directors and management;
- We assessed the risk of material misstatement of the financial statements, including the risk of material misstatement due to fraud and how it might occur, through discussions with directors and management;

Based on this understanding, we designed specific appropriate audit procedures to identify instances of non-compliance with laws and regulations, these are detailed below.

- Enquiry of management and those charged with governance around actual and potential litigation and claims;
- Enquiry of entity staff in tax and compliance functions to identify any instances of non-compliance with laws and regulations;
- Reviewing minutes of meetings of those charged with governance;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions outside the normal course of business;
- Use of analytical procedures to identify any unusual or unexpected relationships.

There are inherent limitations in our audit procedures described above. Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve concealment or collusion.

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.

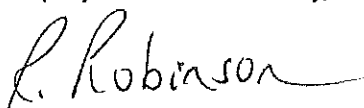
STRATFORD COLLEGE LONDON LIMITED

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF STRATFORD COLLEGE LONDON LIMITED

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.



Rachel Robinson FCA (Senior Statutory Auditor)
For and on behalf of MCT Partnership LLP

10 May 2022

Chartered Accountants
Statutory Auditors

1 Warner House
Harrobian Business Village
Bessborough Road
Harrow Middlesex
HA1 3EX

STRATFORD COLLEGE LONDON LIMITED

PROFIT AND LOSS ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2021

	Notes	2021 £	2020 £
Turnover		155,627	236,437
Cost of sales		(21,463)	(9,749)
Gross profit		134,164	226,688
Selling and distribution costs		(2,152)	(3,213)
Administrative expenses		(177,498)	(280,025)
Other operating income		110,146	82,189
Operating profit		64,660	25,639
Interest receivable and similar income		223	6,451
Interest payable and similar expenses		(65)	-
Profit before taxation		64,818	32,090
Taxation	3	(12,509)	(6,901)
Profit for the financial year		52,309	25,189

STRATFORD COLLEGE LONDON LIMITED

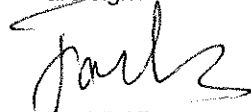
BALANCE SHEET

AS AT 31 AUGUST 2021

	Notes	£	2021 £	£	2020 £
Fixed assets					
Tangible assets	4		54,629		63,960
Current assets					
Debtors	5	424,132		264,885	
Cash at bank and in hand		506,739		748,086	
			930,871	1,012,971	
Creditors: amounts falling due within one year	6	(60,166)		(77,381)	
Net current assets			870,705		935,590
Total assets less current liabilities			925,334		999,550
Creditors: amounts falling due after more than one year	7		(40,000)		(50,000)
Provisions for liabilities			(8,735)		(10,260)
Net assets			876,599		939,290
Capital and reserves					
Called up share capital	8		50,000		50,000
Profit and loss reserves			826,599		889,290
Total equity			876,599		939,290

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

The financial statements were approved by the board of directors and authorised for issue on 10 May 2022 and are signed on its behalf by:



Dr J R Khan
Director

Company Registration No. 06213202

STRATFORD COLLEGE LONDON LIMITED

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 AUGUST 2021

	Notes	£	2021 £	£	2020 £
Cash flows from operating activities					
Cash absorbed by operations	11		(180,955)		(77,171)
Interest paid			(65)		-
Corporation tax refunded/(paid)			54,450		(448)
Net cash outflow from operating activities			<u>(126,570)</u>		<u>(77,619)</u>
Investing activities					
Purchase of tangible fixed assets		-		(20,052)	
Interest received		223		6,451	
Net cash generated from/(used in) investing activities			<u>223</u>		<u>(13,601)</u>
Financing activities					
Bank loan received		-		50,000	
Dividends paid		(115,000)		-	
Net cash (used in)/generated from financing activities			<u>(115,000)</u>		<u>50,000</u>
Net decrease in cash and cash equivalents			<u>(241,347)</u>		<u>(41,220)</u>
Cash and cash equivalents at beginning of year			748,086		789,306
Cash and cash equivalents at end of year			<u><u>506,739</u></u>		<u><u>748,086</u></u>

STRATFORD COLLEGE LONDON LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2021

1 Accounting policies

Company information

Stratford College London Limited is a private company limited by shares incorporated in England and Wales. The registered office is 1 Warner House, Harrobian Business Village, Bessborough Road, Harrow Middlesex, HA1 3EX.

Please refer to the company information page for the business address.

1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Turnover

Turnover represents amounts receivable for the provision of courses net of VAT where applicable. Turnover is recognised at the fair value of the consideration receivable and when the stage of the course has been completed.

1.3 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Land and buildings leasehold	Straight line over the term of the lease
Fixtures, fittings and equipment	15% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to the profit and loss account.

1.4 Impairment of fixed assets

At each reporting period end date, the company reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). Where it is not possible to estimate the recoverable amount of an individual asset, the company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

1.5 Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

STRATFORD COLLEGE LONDON LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2021

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the company transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

Basic financial liabilities

Basic financial liabilities, including creditors are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the company's contractual obligations expire or are discharged or cancelled.

1.6 Taxation

The tax expense represents the sum of the tax currently payable and deferred tax.

Current tax

The tax currently payable is based on taxable profit for the year. Taxable profit differs from net profit as reported in the profit and loss account because it excludes items of income or expense that are taxable or deductible in other years and it further excludes items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the reporting end date.

Deferred tax

Deferred tax liabilities are generally recognised for all timing differences and deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Deferred tax is calculated at the tax rates that are expected to apply in the period when the liability is settled or the asset is realised. Deferred tax is charged or credited in the profit and loss account, except when it relates to items charged or credited directly to equity, in which case the deferred tax is also dealt with in equity.

STRATFORD COLLEGE LONDON LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2021

1 Accounting policies (Continued)

1.7 Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

1.8 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.9 Leases

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

1.10 Government grants

Government grants are recognised at the fair value of the asset received.

2 Employees

The average monthly number of persons (including directors) employed by the company during the year was:

	2021 Number	2020 Number
Total	6	7

3 Taxation

	2021 £	2020 £
Current tax		
UK corporation tax on profits for the current period	14,034	6,141
Deferred tax		
Origination and reversal of timing differences	(1,525)	760
Total tax charge	12,509	6,901

STRATFORD COLLEGE LONDON LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2021

4 Tangible fixed assets

	Land and buildings leasehold £	Fixtures, fittings and equipment £	Total £
Cost			
At 1 September 2020 and 31 August 2021	9,552	95,316	104,868
Depreciation and impairment			
At 1 September 2020	1,433	39,475	40,908
Depreciation charged in the year	955	8,376	9,331
At 31 August 2021	2,388	47,851	50,239
Carrying amount			
At 31 August 2021	7,164	47,465	54,629
At 31 August 2020	8,119	55,841	63,960

5 Debtors

	2021 £	2020 £
Corporation tax recoverable	-	60,526
Other debtors	416,514	203,903
Prepayments	7,618	456
	424,132	264,885

Other debtors amounting to £351,691 (2020 - £139,046) are due after more than one year.

6 Creditors: amounts falling due within one year

	2021 £	2020 £
Bank loan	10,000	-
Trade creditors	5,656	26,882
Corporation tax	14,034	6,076
Other taxation and social security	418	3,282
Other creditors	9,308	20,391
Accruals	20,750	20,750
	60,166	77,381

STRATFORD COLLEGE LONDON LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2021

7 Creditors: amounts falling due after more than one year

	2021 £	2020 £
Bank loan	40,000	50,000

8 Called up share capital

	2021 Number	2020 Number	2021 £	2020 £
Ordinary share capital Issued and fully paid				
Ordinary shares of £1 each	50,000	50,000	50,000	50,000

9 Financial commitments, guarantees and contingent liabilities

The company had total financial commitments at the balance sheet date of £87,750 (2020 - £157,500).

10 Related party balances

At the balance sheet date, £351,691 (2020 - £139,046) was owed by related party companies. The related party companies are controlled by one of the director.

The company also owed £2,934 (2020 - £14,045) to the directors at the balance sheet date.

The unsecured loans are free of any interest charge and without any repayment terms.

11 Cash absorbed by operations

	2021 £	2020 £
Profit for the year after tax	52,309	25,189
Adjustments for:		
Taxation charged	12,509	6,901
Finance costs	65	-
Investment income	(223)	(6,451)
Depreciation and impairment of tangible fixed assets	9,331	11,133
Movements in working capital:		
Increase in debtors	(219,773)	(142,442)
(Decrease)/increase in creditors	(35,173)	28,499
Cash absorbed by operations	(180,955)	(77,171)

STRATFORD COLLEGE LONDON LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2021

12 Analysis of changes in net funds

	1 September 2020 £	Cash flows £	31 August 2021 £
Cash at bank and in hand	748,086	(241,347)	506,739
Borrowings	(50,000)	-	(50,000)
	<u>698,086</u>	<u>(241,347)</u>	<u>456,739</u>

13 Non-audit services provided by auditor

In common with many businesses of our size and nature we use our auditor to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.