

STRATFORD COLLEGE LONDON LIMITED
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

STRATFORD COLLEGE LONDON LIMITED

COMPANY INFORMATION

Directors	Dr J R Khan Mr U P Pant
Company number	06213202
Registered office	3 Colburn Way Grays RM16 2EG
Auditors	MCT Partnership LLP Chartered Accountants Statutory Auditors 1 Warner House Harroviaan Business Village Bessborough Road Harrow Middlesex HA1 3EX
Business address	1st & 2nd Floors 43 West Ham Lane London E15 4PH

STRATFORD COLLEGE LONDON LIMITED

CONTENTS

	Page
Directors' report	1 - 6
Independent auditor's report	7 - 9
Profit and loss account	10
Statement of comprehensive income	11
Balance sheet	12
Statement of changes in equity	13
Statement of cash flows	14
Notes to the financial statements	15 - 22

STRATFORD COLLEGE LONDON LIMITED

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 AUGUST 2025

The directors present their report together with the audited financial statements of Stratford College London Limited for the year ended 31 August 2025.

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 UK and EU students.

Results and dividends

The results for the year are set out on page 10.

No ordinary dividends were paid. The directors do not recommend payment of a final dividend.

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

Strategic objectives and performance

The directors have a Strategic Plan in place for the seven year period from 2023 to 2030 (Vision 2030). The Strategic Objectives of the plan assist the directors in measuring the performance and achievements of the company and are as follows:

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

STRATFORD COLLEGE LONDON LIMITED

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

Programs and Growth

Stratford College London has expanded its academic offerings to meet the diverse needs of students and the growing demand for quality education.

- Higher National Diplomas (HNDs): We are now offering HNDs in Business, Hospitality, and Leadership and Management, which are two-year programs. These programs have been well-received, and we are seeing consistent student enrolments.
- Canterbury Christ Church University Partnership: We offer a BSc (Hons) Degree in Business Management with Foundation Year in collaboration with Canterbury Christ Church University. This program continues to attract a good number of students, and we aim to build on this success by introducing additional university-level courses in the near future.

Future Investments

To sustain and enhance our growth trajectory, Stratford College London is making strategic investments in the following areas:

1. Digital Platform Development:
 - We plan to design a comprehensive digital platform that will streamline the entire student journey, from enrolment to graduation.
 - This project is expected to take 12-18 months to complete, and we are considering hiring an in-house designer to ensure the platform meets the specific needs of our institution.
2. Marketing and Social Media:
 - Recognising the importance of a strong online presence, we will hire a social media specialist to manage our platforms in-house.
 - This will enable us to effectively promote our courses and attract a wider audience of potential students through targeted campaigns and innovative digital marketing strategies.
3. Compliance and Governance:
 - We are introducing robust compliance systems to meet all regulatory requirements and key performance indicators (KPIs) efficiently.
 - Additionally, we are committed to upgrading our governance structure to ensure greater accountability, transparency, and alignment with best practices.

Auditor

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

STRATFORD COLLEGE LONDON LIMITED

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

Statement of Governance and Internal Control

This statement is provided in accordance with the Office for Students' (OfS) Accounts Direction and describes the corporate governance arrangements and internal control framework of Stratford College London Limited ("the Company" or "the Provider"). It relates to the year ended 31 August 2025 and the period from that date up to the date of approval of the audited financial statements on 14/01/2026.

Governing body

The governing body of Stratford College London Limited is the Board of Directors ("the Board"). The Board is responsible for ensuring that the Provider is managed effectively, sustainably and in compliance with applicable legal and regulatory requirements, and that the Provider's resources are used to deliver high-quality education and positive outcomes for students.

The Board's responsibilities include determining the educational provision and strategic direction of the Provider, overseeing academic quality and standards, safeguarding the student interest, ensuring transparency and accuracy of published information, and maintaining oversight of legal and contractual obligations and public funding responsibilities. The Board also actively reviews value for money and the efficiency and effectiveness of organisational operations and resource utilisation.

The Board meets at least three times each year, with additional meetings convened where necessary. Quorum requirements are set at 50% of Board membership present.

Academic governance and operational oversight

Academic governance is supported through the Academic Board, chaired by the Principal, and a range of committees which report through formal minutes and actions to ensure structured oversight, quality assurance and continuous improvement. Committees include the Quality Enhancement Committee, Programme Management Committee, Staff-Student Liaison Committee, Student Welfare Committee, Admissions Committee, Attendance Monitoring Committee and the Assessment Board, each meeting on a scheduled basis throughout the year.

Independent oversight and regulatory advice

To strengthen oversight and support compliance with regulatory requirements in the higher education sector, the Board established a Corporate Advisory Group (CAG). The CAG is an advisory body comprising individuals with professional expertise in academic governance and the UK regulatory environment (including legal and sector knowledge). The CAG provides advice to the Board and Academic Board, including advice on adherence to relevant external guidance, academic standards, and good governance. The Board remains accountable for governance decisions and compliance.

Independent member(s) of the governing body

In support of the OfS expectation for independent oversight under regulatory Condition E2, the Board includes independent non-executive members who are not involved in the day-to-day management of the Provider.

During the year ended 31 August 2025 and up to the date of approval of these audited financial statements, the Board's independent member(s) were:

- Dr. Muhammad Rizwan

The individuals provide independent challenge and scrutiny in Board deliberations and decision-making, and support transparency, propriety and accountability.

Statement of Responsibilities of the Governing Body

The Board acknowledges its responsibility for:

- ensuring the Provider operates in a manner consistent with its charitable/public interest objectives and regulatory requirements (as applicable);
- approving the Provider's strategic direction and monitoring progress against the strategic plan;
- maintaining oversight of the quality of education, academic standards and the student experience;
- ensuring the proper stewardship of financial and other resources, including securing value for money;
- ensuring effective risk management and internal control arrangements are in place and operating effectively; and
- ensuring transparency, regularity and propriety in all material aspects of the Provider's operations and the use of funds.

STRATFORD COLLEGE LONDON LIMITED

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

The Provider's strategic objectives and operational planning are aligned with its Strategic Plan (2023–2030), including commitments to student outcomes, quality enhancement, and sustainable growth.

Transparency, Regularity, Propriety and Value for Money

The Board is committed to maintaining high standards of integrity and ensuring that the Provider conducts its activities with transparency and in accordance with relevant laws, regulations and good practice.

The Board promotes regularity and propriety by ensuring that:

- decision-making is supported by documented governance structures, terms of reference and minutes;
- financial decisions are supported by appropriate financial information and scrutiny; and
- key information published about the Provider and its provision is accurate, transparent and accessible.

Value for money is promoted through Board oversight of resource utilisation and expenditure, consideration of operational efficiencies, scrutiny of strategic initiatives and investment decisions, and review of procurement and contractual arrangements where relevant.

Statement of Internal Control

The Board is responsible for maintaining a sound system of internal control that supports the achievement of organisational objectives and safeguards the Provider's assets and resources. The internal control framework is designed to manage, rather than eliminate, the risk of failure to achieve objectives, and can provide only reasonable and not absolute assurance against material misstatement, loss or irregularity.

The Provider's governance structure supports internal control through defined responsibilities and delegated authorities across academic governance and operational functions.

Application of the principles of internal control

The Board confirms that it applies internal control principles through the following key processes and activities:

- **Clear governance and accountability**

There is a defined governance structure with documented roles, responsibilities and reporting lines, including oversight by the Board, Academic Board and associated committees.

- **Strategic and operational planning**

Strategic direction is set through the Strategic Plan (2023–2030), supported by operational planning and monitoring of progress against priorities and objectives.

- **Financial management and monitoring**

Financial performance and sustainability are monitored through management accounts, budget oversight and periodic review by the Board, supported by appropriate professional advice where required.

- **Risk identification and management**

Risks are identified and reviewed through management and governance discussion. Key risks considered include financial sustainability, student outcomes, compliance obligations, safeguarding, data protection and reputational risk. These risks are monitored through leadership reporting and committee oversight, with mitigating actions implemented as required.

- **Academic quality assurance and enhancement**

The Academic Board and associated committees oversee academic standards, assessment integrity, student engagement and continuous improvement through planned meetings, reporting and action tracking.

- **Policies, procedures and delegated controls**

The Provider maintains a suite of policies and procedures which support consistent operation, regulatory compliance, fair treatment of students and staff, and appropriate decision-making processes.

- **Information integrity and transparency**

The Board ensures that published information is accurate, accessible and supports informed decision-making by students and stakeholders.

- **Review and continuous improvement**

The effectiveness of controls and governance arrangements is periodically reviewed through Board activity and advisory input from the Corporate Advisory Group.

STRATFORD COLLEGE LONDON LIMITED

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

Prevention and detection of fraud, bribery, corruption and irregularities

The Provider has arrangements intended to prevent and detect fraud, bribery, corruption and other irregularities, including:

- appropriate segregation of duties and approval controls within financial processing;
- oversight of financial activity by senior leadership and scrutiny by the Board;
- maintenance of reliable accounting records and supporting documentation;
- expectations of integrity and propriety set by the Board and applied through governance and management; and
- escalation processes for reporting significant matters to senior leadership and the Board.

The Board has a zero-tolerance approach to fraud and corruption. Any suspected irregularity is investigated and, where appropriate, reported to the Board and relevant authorities.

Role of external audit

The Board appoints external auditors and considers their findings and recommendations. External audit provides independent assurance on the truth and fairness of the financial statements and contributes to strengthening the Provider's overall control environment through management letters and reported observations.

The Provider does not currently operate a separate internal audit function. In the absence of an internal audit service, the Board obtains assurance through its governance framework, senior management monitoring, committee reporting and external audit input.

Review of Effectiveness

The Board reviews the effectiveness of corporate governance and internal control arrangements during the year, including review of:

- management information and performance monitoring;
- committee reports and minutes;
- academic governance outcomes and quality enhancement activity;
- financial oversight and sustainability; and
- compliance and regulatory risks supported by advice from the Corporate Advisory Group where appropriate.

The Board confirms that the system of internal control and governance arrangements were in place throughout the year ended 31 August 2025 and remained in place up to the date of approval of the audited financial statements.

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;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

STRATFORD COLLEGE LONDON LIMITED

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

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.

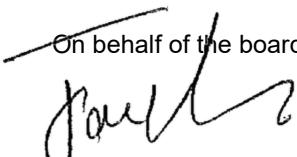
Statement of disclosure to auditor

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.

Conclusion

Stratford College London remains steadfast in its mission to provide quality education and foster a supportive environment for our students and staff. With our expanding academic portfolio, planned investments in digital transformation, and strategic focus on compliance and governance, we are well-positioned for sustainable growth in the coming years.

We thank our stakeholders, including staff, students, and partners, for their continued trust and support. Together, we look forward to shaping the future of Stratford College London as a leading institution in education.


On behalf of the board

Dr J R Khan
Director
(Accountable Officer)
14 January 2026

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 2025 which comprise the profit and loss account, the statement of comprehensive income, the balance sheet, the statement of changes in equity, 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 2025 and of its profit for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.; and
- The requirements of the OfS's accounts direction have been met.

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

STRATFORD COLLEGE LONDON LIMITED

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF STRATFORD COLLEGE LONDON LIMITED (CONTINUED)

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 strategic report or 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.

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.

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.

STRATFORD COLLEGE LONDON LIMITED

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF STRATFORD COLLEGE LONDON LIMITED (CONTINUED)

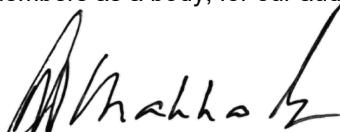
- Enquiry of management and those charged with governance around actual and potential litigation and claims;
- Enquiry of entity staff in tax and compliance functions to identify any instances of non-compliance with laws and regulations;
- Reviewing minutes of meetings of those charged with governance;
- 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.

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.



Mayur C Thakkar FCA (Senior Statutory Auditor)
For and on behalf of MCT Partnership LLP, Statutory Auditor
Chartered Accountants
1 Warner House
Harrovia Business Village
Bessborough Road
Harrow Middlesex
HA1 3EX

14 January 2026

STRATFORD COLLEGE LONDON LIMITED

PROFIT AND LOSS ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2025

	Notes	2025 £	2024 £
Turnover	2	7,705,915	603,998
Cost of sales		(4,942,623)	(262,697)
Gross profit		2,763,292	341,301
Selling and distribution costs		(10,963)	(3,007)
Administrative expenses		(940,950)	(234,371)
Other operating income		38,110	38,855
Operating profit		1,849,489	142,778
Interest receivable and similar income	6	3,979	299
Interest payable and similar expenses	7	-	(650)
Profit before taxation		1,853,468	142,427
Taxation	8	(464,119)	(37,949)
Profit for the financial year		1,389,349	104,478

The profit and loss account has been prepared on the basis that all operations are continuing operations.

STRATFORD COLLEGE LONDON LIMITED

STATEMENT OF COMPREHENSIVE INCOME

FOR THE YEAR ENDED 31 AUGUST 2025

	2025 £	2024 £
Profit for the year	1,389,349	104,478
Other comprehensive income	-	-
Total comprehensive income for the year	<hr/> <hr/> 1,389,349	<hr/> <hr/> 104,478

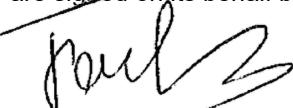
STRATFORD COLLEGE LONDON LIMITED

BALANCE SHEET

AS AT 31 AUGUST 2025

	Notes	2025 £	2024 £
Fixed assets			
Tangible assets	9	67,534	36,901
Current assets			
Debtors	10	1,274,446	805,300
Cash at bank and in hand		2,242,796	38,661
		<u>3,517,242</u>	<u>843,961</u>
Creditors: amounts falling due within one year	11	(619,836)	(120,412)
Net current assets		<u>2,897,406</u>	<u>723,549</u>
Total assets less current liabilities		<u>2,964,940</u>	<u>760,450</u>
Creditors: amounts falling due after more than one year	12	(818,282)	(10,000)
Provisions for liabilities		<u>(15,877)</u>	<u>(9,018)</u>
Net assets		<u>2,130,781</u>	<u>741,432</u>
Capital and reserves			
Called up share capital	16	50,000	50,000
Profit and loss reserves		<u>2,080,781</u>	<u>691,432</u>
Total equity		<u>2,130,781</u>	<u>741,432</u>

The financial statements were approved by the board of directors and authorised for issue on 14 January 2026 and are signed on its behalf by:


Dr J R Khan
Director
(Accountable Officer)

Company Registration No. 06213202

STRATFORD COLLEGE LONDON LIMITED

STATEMENT OF CHANGES IN EQUITY

FOR THE YEAR ENDED 31 AUGUST 2025

	Share capital £	Profit and loss reserves £	Total £
Balance at 1 September 2023	50,000	586,954	636,954
Year ended 31 August 2024:			
Profit and total comprehensive income	-	104,478	104,478
Balance at 31 August 2024	50,000	691,432	741,432
Year ended 31 August 2025:			
Profit and total comprehensive income	-	1,389,349	1,389,349
Balance at 31 August 2025	50,000	2,080,781	2,130,781

STRATFORD COLLEGE LONDON LIMITED

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 AUGUST 2025

	Notes	2025 £	2024 £
Cash flows from operating activities			
Cash generated from/(absorbed by) operations	19	2,298,955	(55,498)
Interest paid		-	(650)
Corporation tax paid		(36,796)	(1,470)
Net cash inflow/(outflow) from operating activities		<u>2,262,159</u>	<u>(57,618)</u>
Investing activities			
Purchase of tangible fixed assets		(42,003)	-
Interest received		3,979	299
Net cash (used in)/generated from investing activities		<u>(38,024)</u>	<u>299</u>
Financing activities			
Bank loan paid		(20,000)	(10,000)
Net cash used in financing activities		<u>(20,000)</u>	<u>(10,000)</u>
Net increase/(decrease) in cash and cash equivalents		<u>2,204,135</u>	<u>(67,319)</u>
Cash and cash equivalents at beginning of year		<u>38,661</u>	<u>105,980</u>
Cash and cash equivalents at end of year		<u>2,242,796</u>	<u>38,661</u>

STRATFORD COLLEGE LONDON LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2025

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 3 Colburn Way, Grays, RM16 2EG.

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.

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
Computer equipment	33.33% straight line

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 2025

1 Accounting policies

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 2025

1 Accounting policies

1.7 Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense.

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.

2 Turnover and other revenue

An analysis of the company's turnover is as follows:

	2025 £	2024 £
Other revenue		
Interest income	3,979	299
Rental income arising from investment properties	38,110	38,855

The total turnover of the company for the year has been derived from its principal activity wholly undertaken in the United Kingdom.

3 Auditor's remuneration

	2025 £	2024 £
Fees payable to the company's auditor and associates:		
For audit services		
Audit of the financial statements of the company	8,500	15,000

4 Employees

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

	2025 Number	2024 Number
	10	4

STRATFORD COLLEGE LONDON LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

4 Employees

Their aggregate remuneration comprised:

	2025	2024
	£	£
Wages and salaries	166,695	43,488
Social security costs	3,819	3,842
Pension costs	250	375
	<hr/>	<hr/>
	170,764	47,705
	<hr/>	<hr/>

The senior staff salaries are classified as follows:

	2025	2024
	Number	Number
Basic salary per annum	1	-
£100,000 - £104,999	<hr/>	<hr/>

5 Directors' remuneration

	2025	2024
	£	£
Remuneration for qualifying services	45,167	6,000
	<hr/>	<hr/>

6 Interest receivable and similar income

	2025	2024
	£	£
Interest income		
Interest on bank deposits	3,979	299
	<hr/>	<hr/>

7 Interest payable and similar expenses

	2025	2024
	£	£
Interest on bank overdrafts and loans	-	636
Other interest	-	14
	<hr/>	<hr/>
	-	650
	<hr/>	<hr/>

8 Taxation

	2025	2024
	£	£
Current tax		
UK corporation tax on profits for the current period	457,260	36,796
	<hr/>	<hr/>

STRATFORD COLLEGE LONDON LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

8 Taxation

	2025 £	2024 £
Deferred tax		
Origination and reversal of timing differences	6,859	1,153
 Total tax charge	 464,119	 37,949

The actual charge for the year can be reconciled to the expected charge for the year based on the profit or loss and the standard rate of tax as follows:

	2025 £	2024 £
Profit before taxation	1,853,468	142,427
 Expected tax charge based on the standard rate of corporation tax in the UK of 25% (2024: 25%)	 463,367	 35,607
Tax effect of expenses that are not deductible in determining taxable profit	1,589	3
Permanent capital allowances in excess of depreciation	(7,696)	2,641
Tax at marginal rate	-	(1,455)
Deferred tax	6,859	1,153
 Taxation charge for the year	 464,119	 37,949

9 Tangible fixed assets

	Land and buildings £	Fixtures, fittings and equipment £	Computer equipment £	Total £
Cost				
At 1 September 2024	9,552	59,747	20,807	90,106
Additions	-	42,003	-	42,003
 At 31 August 2025	 9,552	 101,750	 20,807	 132,109
 Depreciation and impairment				
At 1 September 2024	5,253	36,556	11,396	53,205
Depreciation charged in the year	955	3,479	6,936	11,370
 At 31 August 2025	 6,208	 40,035	 18,332	 64,575
 Carrying amount				
At 31 August 2025	3,344	61,715	2,475	67,534
At 31 August 2024	4,299	23,191	9,411	36,901

STRATFORD COLLEGE LONDON LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

10 Debtors

	2025 £	2024 £
Trade debtors	1,240,265	422,662
Other debtors	34,181	382,638
	<hr/>	<hr/>
	1,274,446	805,300
	<hr/>	<hr/>

Other debtors amounting to £Nil (2024 - £354,926) are due after more than one year.

11 Creditors: amounts falling due within one year

	2025 £	2024 £
Bank loan	13	-
Trade creditors	80,727	32,568
Corporation tax	457,259	36,795
Other taxation and social security	12,094	682
Other creditors	37,756	6,367
Accruals	32,000	34,000
	<hr/>	<hr/>
	619,836	120,412
	<hr/>	<hr/>

12 Creditors: amounts falling due after more than one year

	2025 £	2024 £
Notes		
Bank loans and overdrafts	13	-
Other creditors	818,282	-
	<hr/>	<hr/>
	818,282	10,000
	<hr/>	<hr/>

13 Loans and overdrafts

	2025 £	2024 £
Bank loans	-	20,000
	<hr/>	<hr/>
Payable within one year	-	10,000
Payable after one year	-	10,000
	<hr/>	<hr/>

STRATFORD COLLEGE LONDON LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

14 Deferred taxation

The following are the major deferred tax liabilities and assets recognised by the company and movements thereon:

	Liabilities 2025 £	Liabilities 2024 £
Balances:		
Accelerated capital allowances	15,877	9,018
	<hr/>	<hr/>
		2025 £
Movements in the year:		
Liability at 1 September 2024	9,018	
Charge to profit or loss account	6,859	
	<hr/>	<hr/>
Liability at 31 August 2025	15,877	
	<hr/>	<hr/>

15 Retirement benefit schemes

	2025 £	2024 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	250	375
	<hr/>	<hr/>

The company operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the company in an independently administered fund.

16 Share capital

	2025 Number	2024 Number	2025 £	2024 £
Ordinary share capital				
Issued and fully paid				
Ordinary shares of £1 each	50,000	50,000	50,000	50,000
	<hr/>	<hr/>	<hr/>	<hr/>

17 Financial commitments, guarantees and contingent liabilities

The company had total financial commitments at the balance sheet date of £411,000 (2024 - £535,000).

STRATFORD COLLEGE LONDON LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

18 Related party balances

At the balance sheet date, £Nil (2024 - £354,926) was owed by related party companies. The related party companies are controlled by a director.

At the balance sheet date, £818,282 (2024 - £Nil) was owed to related party companies. The related party companies are controlled by a director.

The company also owed £2,057 (2024 - £2,140) to the directors at the balance sheet date.

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

19 Cash generated from/(absorbed by) operations

	2025 £	2024 £
Profit for the year after tax	1,389,349	104,478
Adjustments for:		
Taxation charged	464,119	37,949
Finance costs	-	650
Investment income	(3,979)	(299)
Depreciation and impairment of tangible fixed assets	11,370	10,746
Movements in working capital:		
Increase in debtors	(469,146)	(240,347)
Increase in creditors	907,242	31,325
Cash generated from/(absorbed by) operations	2,298,955	(55,498)

20 Analysis of changes in net funds

	1 September 2024 £	Cash flows £	31 August 2025 £
Cash at bank and in hand	38,661	2,204,135	2,242,796
Borrowings	(20,000)	20,000	-
	18,661	2,224,135	2,242,796