

South Hampshire College Group Limited

Financial Statements

For the Year to 31 July 2025

Registered No 02912213

CREATING BETTER FUTURES

REGISTERED NUMBER: 02912213

INCORPORATION DATE: 24 March 1994

DIRECTORS: Peter Joddrell
Andrew Kaye
Georgina Flood
Sandra Prail (resigned 1 September 2025)
Stephen Marston (appointed 1 September 2025)

BANKERS: Barclays Bank Plc
Wytham Court
11 West Way
Oxford
OX2 0JB

AUDITORS: Buzzacott Audit LLP
130 Wood Street
London
EC2V 6DL

SOLICITORS: Eversheds Sutherland
1 Wood Street
London
EC2V 7WS

REGISTERED OFFICE: Chestnut Avenue
Eastleigh
Hampshire
SO50 5FS

DIRECTORS' REPORT

The Directors present their report and accounts for the year to 31 July 2025.

Results and dividends

The accounts show a loss for the year of £693 (2023/24: loss of £186).

Review of the business

The Company was incorporated on 24 March 1994 and its principal business activity is to conduct motor vehicle MOT tests.

During the year under review, the Company was a wholly owned subsidiary of South Hampshire College Group, a corporation formed under the Further and Higher Education Act 1992 and for which group accounts are prepared. Copies of the financial statements can be obtained from South Hampshire College Group, Bishopsfield Road, Fareham, Hampshire, PO14 1NH and are published on the College website.

Directors and their interests

None of the Directors as listed on Page 1 had any interest in the issued share capital of the Company at 31 July 2025. The Directors who served in the year are listed on Page 1.

Third party indemnity provision

Qualifying third party indemnity provision for the benefit of one or more director of the company was in force during the financial period.

Going concern

At the date of approval of these financial statements, the directors have resolved to enter dormancy within a 12 month period.

Given this expectation, the financial statements have been prepared on a basis other than going concern. No adjustments have been required to the carrying value of assets or liabilities as a result of the adoption of this basis of accounting.

Auditors

Buzzacott Audit LLP were appointed as auditors on 1 August 2025.

Approved by order of the Board of Directors on 10 December 2025 and signed on its behalf by:



Andrew Kaye

Director

STATEMENT OF DIRECTORS' RESPONSIBILITIES IN RESPECT OF THE ACCOUNTS

The directors are responsible for preparing the Directors' 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 year.

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; and
- 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.

In so far as the directors are, individually, aware:

- there is no relevant audit information of which the company's auditor is unaware; and
- each director has taken all steps that they ought to have taken as a director to make themselves aware of any relevant audit information and to establish that the company's auditor is aware of that information.

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

By order of the Board



Andrew Kaye, Director

Date: 10 December 2025

Independent auditor's report to the members of South Hampshire College Group Limited

Opinion

We have audited the financial statements of South Hampshire College Group Limited (the 'company') for the year ended 31 July 2025 which comprise the statement of comprehensive income, the statement of financial position 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 July 2025 and of its loss for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of matter – Financial statements prepared on a basis other than going concern

We draw attention to the details disclosed within the Directors' report on page 2 which confirm that the directors are taking the appropriate steps to prepare the company for dormancy.

As such, the directors have therefore prepared the financial statements on a basis other than going concern. As disclosed, no adjustments were needed to the book values of the assets or liabilities of the company as a result of the preparation of the financial statements under this basis. Our opinion is not modified in respect of this matter.

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 the 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.

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;
- the directors were not entitled to take advantage of the small companies' exemptions 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 on page x, 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:

- Enquiry of those in management functions around actual and potential litigation and claims;
- Enquiry of those in management functions to identify any instances of non-compliance with laws and regulations;
- Performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness;
- Evaluating the business rationale of significant transactions outside the normal course of business;
- 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.

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

Use of our report

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Shachi Blakemore (Senior Statutory Auditor)
For and on behalf of Buzzacott Audit LLP, Statutory Auditor
130 Wood Street
London
EC2V 6DL

Date: 18 December 2025

**Statement of Comprehensive Income
For the year to 31 July 2025**

	Note	2025 £	2024 £
Turnover		-	-
Cost of Sales	2	-	(59)
Gross Profit		-	1,071
Administrative Expenses		(75)	(135)
Operating Profit		(75)	(194)
Other Interest Receivable and Similar Income	3	6	8
Loss on Ordinary Activities before Taxation		(69)	(186)
Taxation	4	(624)	-
Profit on Ordinary Activities after Taxation		(693)	(186)
Donation from parent		-	186
(Loss) / Profit for the Financial Year		(693)	-
Total Comprehensive Income		(693)	-

Company Number 02912213**Statement of Financial Position
At 31 July 2025**

	Note	2025 £	2024 £
Current Assets			
Cash at bank and in hand		-	362
		-	362
Creditors: amounts falling due within one year	5	(593)	(262)
Net Assets/ (Liabilities)		(593)	100
Capital and Reserves			
Called up share capital		100	100
Reserves		(693)	-
Total Equity		(593)	100

The notes on Pages 9 to 10 form part of these financial statements.

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

The financial statements were approved by the Board and authorised for issue on 10 December 2025.



Andrew Kaye, Director

Date: 10 December 2025

NOTES TO THE ACCOUNTS
31 July 2025**1. ACCOUNTING POLICIES****Company information**

Eastleigh College Limited is a private company limited by shares incorporated in England and Wales. The registered office is Chestnut Avenue, Eastleigh, Hampshire, SO50 5FS.

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.

Going concern

At the date of approval of these financial statements, the directors have resolved to enter dormancy within a 12 month period.

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2. TURNOVER

Income is recognised when services have been provided to customers.

3. OTHER INTEREST RECEIVABLE

	2025 £	2024 £
Bank interest received	6	8
	<u>6</u>	<u>8</u>

4. TAXATION ON PROFIT ON ORDINARY ACTIVITIES

The Company incurred corporation tax charges during the year of £62 relating previous accounting periods (2023/24: £nil).

The Company covenants all taxable profits to its parent entity and, therefore, there is no liability for deferred tax required in these accounts.

NOTES TO THE ACCOUNTS (continued)
31 July 2025**5. CREDITORS: Amounts falling due within one year**

	2025	2024
	£	£
Amounts due to parent undertaking	593	262
	<u>593</u>	<u>262</u>

6. ULTIMATE PARENT UNDERTAKING

During the year under review, the Company was a wholly owned subsidiary of South Hampshire College Group, a corporation formed under the Further and Higher Education Act 1992 and for which group accounts are prepared. Copies of the financial statements can be obtained from South Hampshire College Group, Bishopsfield Road, Fareham, Hampshire, PO14 1NH and are published on the College website.



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Eastleigh College

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Hampshire
SO50 5FS

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Southampton
Hampshire
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CEMAST

1 Meteor Way
Broom Way
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CETC

3 Meteor Way
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