

**SOUTH EASTERN SOCIETY OF CHARTERED ACCOUNTANTS LIMITED
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

South Eastern Society Of Chartered Accountants Limited
Contents

	Page
Balance Sheet	1—2
Notes to the Financial Statements	3—5

South Eastern Society Of Chartered Accountants Limited
Balance Sheet
As At 31 December 2025

Registered number: 03493607

		2025		2024	
	Notes	£	£	£	£
FIXED ASSETS					
Investments	4		25,000		25,000
			25,000		25,000
CURRENT ASSETS					
Debtors	5	652		1,918	
Cash at bank and in hand		99,724		94,446	
		100,376		96,364	
Creditors: Amounts Falling Due Within One Year	6	(1,278)		(1,538)	
NET CURRENT ASSETS (LIABILITIES)			99,098		94,826
TOTAL ASSETS LESS CURRENT LIABILITIES			124,098		119,826
NET ASSETS			124,098		119,826
RESERVES					
Other reserves			24,365		24,365
Income and Expenditure Account			99,733		95,461
MEMBERS' FUNDS			124,098		119,826

South Eastern Society Of Chartered Accountants Limited
Balance Sheet (continued)
As At 31 December 2025

For the year ending 31 December 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Income and Expenditure Account.

On behalf of the board

Mrs Alexandra Durrant

Director
29 May 2026

The notes on pages 3 to 5 form part of these financial statements.

South Eastern Society Of Chartered Accountants Limited
Notes to the Financial Statements
For The Year Ended 31 December 2025

1. General Information

South Eastern Society Of Chartered Accountants Limited is a private company, limited by guarantee, incorporated in England & Wales, registered number 03493607 . The registered office is 2b Chart House, Effingham Road, Reigate, Surrey, RH2 7JN.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

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.

The company has taken advantage of the exemption under section 399 of the Companies Act 2006 not to prepare consolidated accounts, on the basis that the group of which this is the parent, qualifies as a small group. The financial statements present information about the company as an individual entity and not about its group.

2.2. Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

2.3. Intangible Fixed Assets and Amortisation - Other Intangible

Interests in subsidiaries are initially measured at cost and subsequently measured at cost less any accumulated impairment losses. The investments are assessed for impairment at each reporting date and any impairment losses or reversals of impairment losses are recognised immediately in surplus or deficit.

2.4. Taxation

The company is exempt from corporation tax, it being a company not carrying on a business for the purposes of making a profit.

3. Average Number of Employees

Average number of employees, including directors, during the year was: NIL (2024: NIL)

4. Investments

	Subsidiaries
	£
Cost or Valuation	
As at 1 January 2025	25,000
As at 31 December 2025	25,000
Provision	
As at 1 January 2025	-
As at 31 December 2025	-
Net Book Value	
As at 31 December 2025	25,000
As at 1 January 2025	25,000

South Eastern Society Of Chartered Accountants Limited
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2025

Investments

The company's investment at the balance sheet date comprised 100% of the ordinary share capital of SESCO Limited, previously known as SESCO Enterprises Limited, a course and conference provider.

	2025	2024
Aggregate capital and reserves	£629,779	£578,964
Profit/(Loss) for the year	£50,814	£90,158

5. Debtors

	2025	2024
	£	£
Due within one year		
Other debtors	652	1,918

6. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Bank loans and overdrafts	-	300
Other creditors	1,278	1,238
	1,278	1,538

7. Reserves

	Other reserves	Income and Expenditure Account
	£	£
As at 1 January 2025	24,365	95,461
Profit for the year and total comprehensive income	-	4,272
As at 31 December 2025	24,365	99,733

	2025	2024
The income and expenditure account comprises:		
Income and Expenditure account	(99,733)	(95,461)
Student society fund and prize fund	(24,365)	(24,365)
	(124,098)	(119,826)

8. Related Party Transactions

The company holds funds for SECASS - The South Eastern Chartered Accountants Student Society. The funds arise from grants given to SECASS by ICAEW and from events organised by the student society. The funds will be used to support events run in the future by SECASS.

9. Company limited by guarantee

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

South Eastern Society Of Chartered Accountants Limited
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2025

10. Ultimate Controlling Party

Control of the company rests with the directors and no one person or entity is in a position to exercise control of the company.

11. Directors' indemnities

The Company hereby agrees to indemnify and hold harmless the Directors and Officers of the Company against any and all claims, liabilities, losses, and expenses (including legal fees) arising out of or in connection with the performance of their duties to the fullest extent permitted by law.

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