EAST SUSSEX ALC LIMITED

Registered Number
08500914
(England and Wales)

Unaudited Financial Statements for the Year ended
31 March 2026

EAST SUSSEX ALC LIMITED

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This page does not form part of the statutory financial statements

EAST SUSSEX ALC LIMITED

Company Information

for the year from 1 April 2025 to 31 March 2026

Directors	BAKER, Christopher GALLAGHER, Catherine Mary GRIFFITHS, Martin Paul MOSS, Kay Jane MURRAY, Douglas Malcolm ROBERTSON, Keith THOMAS, Geoffrey Alan WARD, Diane
Company Secretary	MULBERRY SECRETARIAL SERVICES LIMITED
Registered Address	Village Centre Trinity Road Hurstpierpoint BN6 9UY
Accountant	Mulberry & Co Eastgate House Dogflud Way Farnham GU9 7UD
Registered Number	08500914 (England and Wales)

EAST SUSSEX ALC LIMITED

Directors' Report

The directors present their report and the financial statements of the company for the year ended 31 March 2026.

The directors who served during the year were as follows:

BAKER, Christopher

BARNES, Anthony John Lane (Resigned 1 May 2026)

GALLAGHER, Catherine Mary

MACLEOD, Sean (Resigned 31 March 2026)

MOSS, Kay Jane

MURRAY, Douglas Malcolm

ROBERTSON, Keith

STEVENS, Keith Blayne Dudley (Resigned 7 November 2025)

THOMAS, Geoffrey Alan (Appointed 31 October 2025)

YOUNG, David Peter Michael (Resigned 31 October 2025)

Since the year end, WARD, Diane was appointed a director on 8 April 2026 and GRIFFITHS, Martin Paul was appointed a director on 8 July 2026.

Principal activity

The principal activity of the company in the year under review was that of a membership organisation for Town & Parish Councils in East Sussex.

Statement of Directors Responsibilities

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 including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland. 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 and loss for 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.

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.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Small companies regime

The report of the directors has been prepared taking advantage of the small companies exemptions of Section 415A of the Companies Act 2006.

By order of the board:

ROBERTSON, Keith
Director

18 October 2026

EAST SUSSEX ALC LIMITED

Accountants' Report

Report to the directors on the preparation of the unaudited statutory financial statements of EAST SUSSEX ALC LIMITED (the company) for the year ended 31 March 2026.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of the company which comprise the Profit and Loss accounts, the Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given to us.

As a practising member of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at https://www.accaglobal.com/in/en/about-us/regulation/rulebook.html.

This report is made solely to the directors of the company, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the financial statements of the company and state those matters that we have agreed to state to the directors of the company, as a body, in this report in accordance with the Association of Chartered Certified Accountants as detailed at https://www.accaglobal.com/content/dam/acca/global/PDF-technical/audit-publications/technical-factsheet-163.pdf. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its directors, as a body, for our work or for this report.

It is your duty to ensure that the company has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit or loss of the company. You consider that the company is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or review of the financial statements of the company. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

Mulberry & Co
Eastgate House
Dogflud Way
Farnham
GU9 7UD

Date: 18 October 2026

EAST SUSSEX ALC LIMITED

Profit and Loss Account

for the year from 1 April 2025 to 31 March 2026

	Notes	2026	2025
		£	£
Turnover		90,872	80,272
Cost of sales		(35,405)	(28,524)
Gross profit		55,467	51,748
Administrative expenses		(70,676)	(53,917)
Other interest receivable and similar income		3,477	4,259
Interest payable and similar charges		(20)	-
(Loss)/profit before taxation		(11,752)	2,090
(Loss)/profit for the year		(11,752)	2,090

EAST SUSSEX ALC LIMITED

Balance Sheet as at
31 March 2026

	Notes	2026		2025	
		£	£	£	£
Current assets					
Debtors	4	833		1,837	
Cash at bank and on hand		68,391		78,303	
		69,224		80,140	
Creditors amounts falling due within one year	5	(5,302)		(4,466)	
Net current assets (liabilities)			63,922		75,674
Total assets less current liabilities			63,922		75,674
Net assets			63,922		75,674
Capital and reserves					
Profit and loss account			63,922		75,674
Reserves			63,922		75,674

The company was entitled to exemption from audit for this reporting period 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 in accordance with the provisions applicable to companies subject to the small companies regime.

The directors have chosen to not file a copy of the company's profit and loss account under section 444 (5A) Companies Act 2006.

The financial statements were approved and authorised for issue by the Board of Directors on 18 October 2026, and are signed on its behalf by:

ROBERTSON, Keith
Director
Registered Company No. 08500914

1. Accounting policies

Statutory information

The company is a private company limited by guarantee and registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

Statement of compliance

The financial statements have been prepared in accordance with the Companies Act 2006 and FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland including Section 1A Small Entities.

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, the financial reporting standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

Revenue from rendering of services

Revenue from the rendering of services is recognised by reference to the stage of completion, subscriptions and NALC affiliation fees are recognised over the membership period (with any amounts received in advance deferred), and training and conference income is recognised when the event takes place. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

Employee benefits

Short-term employee benefits are measured at the undiscounted amount expected to be paid in exchange for the employee's services to the company. Where employees have accrued short-term benefits which the entity has not paid by the balance sheet date, an accrual is recognised within creditors: amounts falling due within one year together with an associated expense in profit or loss. The liabilities are classified as current obligations in the statement of financial position because they are expected to be settled wholly within twelve months after the end of the period.

Defined contribution pension plan

The company operates a defined contribution pension plan for the benefit of its employees. Contributions are recognised as expenses as they become payable. Differences between contributions payable in the year and those actually paid are recognised as either prepayments or accruals in the balance sheet. The assets of the defined contribution pension scheme are held separately from those of the company in an independently administered fund.

Foreign currency translation

Transactions in foreign currencies are initially recognised at the rate of exchange ruling at the date of the transaction. At the end of each reporting period foreign currency monetary items are translated at the closing rate of exchange. Non-monetary items that are measured at historical cost are translated at the rate ruling at the date of the transaction. All differences are charged to profit or loss.

Trade and other debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less.

Bank overdrafts are disclosed separately.

Trade and other creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

2. Average number of employees

	2026	2025
Average number of employees during the year	2	2

3. Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. The Companies trading income derives from income charged for training events. During the year the Company made a small loss on training of £262.30. No corporation tax is payable.

4. Debtors: amounts due within one year

	2026	2025
	£	£
Trade debtors / trade receivables	357	1,437
Prepayments and accrued income	476	400
Total	833	1,837

5. Creditors: amounts due within one year

	2026	2025
	£	£
Trade creditors / trade payables	833	40
Taxation and social security	3,918	3,473
Other creditors	-	473
Accrued liabilities and deferred income	551	480
Total	5,302	4,466

EAST SUSSEX ALC LIMITED

Detailed Profit and Loss Account

for the year from 1 April 2025 to 31 March 2026

	2026	2025
	£	£
Turnover		
Conference Income	2,603	-
Membership subscriptions	51,405	49,507
NALC affiliation fees	21,774	21,242
Other Revenue	4,370	350
Training income	10,720	9,173
	90,872	80,272
Cost of sales		
Affiliation fees	22,773	21,419
Dalc Grants	1,650	1,500
Training delivery costs	10,982	5,605
	35,405	28,524
Gross Profit		
Gross Profit	55,467	51,748
	55,467	51,748
Administrative expenses		
Audit & Accountancy Fees	1,094	802
Conference & AGM expenses	6,285	4,037
Insurance	401	562
IT Software And Consumables	1,245	501
Legal Expenses	4,792	2,030
Office Costs	2,132	800
Pensions Costs	436	290
Postage, Freight & Courier	14	174
Room hire & refreshments	3,699	361
Salaries	49,647	43,917
Telephone & Internet	413	214
Travel and subsistence	518	229
	70,676	53,917
Other interest receivable and similar income		
Interest Income	3,477	4,259
	3,477	4,259
Interest payable and similar charges		
Bank Charges	20	-
	20	-
Net (loss)/profit	(11,752)	2,090