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Registered number: 07116490

SERGE BETSEN ACADEMY LTD
DIRECTORS' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

FMA Accountants
Chartered Certified Accountants
C/O FMA Online Ltd
Building 3 Chiswick Business Park
566 Chiswick High Road
Chiswick
W4 5YA

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Serge Betsen Academy Ltd
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Serge Betsen Academy Ltd
Company Information
For The Year Ended 31 December 2025

Directors	Mr Olivier François Morato Mr Serge Tchoua Betsen
Company Number	07116490
Registered Office	C/O FMA Online Ltd Building 3 Chiswick Business Park 566 Chiswick High Road Chiswick W4 5YA
Accountants	FMA Accountants Chartered Certified Accountants C/O FMA Online Ltd Building 3 Chiswick Business Park 566 Chiswick High Road Chiswick W4 5YA

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The directors present their report and the financial statements for the year ended 31 December 2025.

Directors

The directors who held office during the year were as follows:

Mr Olivier François Morato

Mr Serge Tchoua Betsen

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 (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 surplus or deficit of the company for that period. In preparing the financial statements the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments 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.

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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 Company Rules

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

On behalf of the board

DocuSigned by:
Serge Betsen
3F308DE1F2214DF...

Mr Serge Tchoua Betsen

Director
23/09/2026

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Report to the directors on the preparation of the unaudited statutory accounts of Serge Betsen Academy Ltd for the year ended 31 December 2025

To assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Serge Betsen Academy Ltd which comprise the Income and Expenditure Account, the Balance Sheet and the related notes, from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at http://www.accaglobal.com/en/member/professional-standards/rules-standards/acca-rulebook.html.

This report is made to the directors of Serge Betsen Academy Ltd, as a body, in accordance with the terms of our engagement letter dated 28 November 2018. Our work has been undertaken solely to prepare for your approval the accounts of Serge Betsen Academy Ltd and state those matters that we have agreed to state to the directors of Serge Betsen Academy Ltd, as a body, in this report in accordance with the Association of Chartered Certified Accountants as detailed at http://www.accaglobal.com/content/dam/ACCA_Global/Technical/fact/technical-factsheet-163.pdf. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Serge Betsen Academy Ltd and its directors as a body for our work or for this report.

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

We have not been instructed to carry out an audit or a review of the accounts of Serge Betsen Academy Ltd. 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.

FMA Accountants

23/09/2026

FMA Accountants
Chartered Certified Accountants
C/O FMA Online Ltd
Building 3 Chiswick Business Park
566 Chiswick High Road
Chiswick
W4 5YA

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Serge Betsen Academy Ltd
Income and Expenditure Account
For The Year Ended 31 December 2025

	Notes	2025 £	2024 £
TURNOVER		58,862	41,470
Cost of sales		(30,882)	(13,243)
GROSS SURPLUS		27,980	28,227
Administrative expenses		(39,007)	(20,402)
OPERATING (DEFICIT)/SURPLUS AND (DEFICIT)/SURPLUS FOR THE FINANCIAL YEAR		(11,027)	7,825

The notes on pages 7 to 8 form part of these financial statements.

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Serge Betsen Academy Ltd
Balance Sheet
As At 31 December 2025

	Notes	2025 £	2025 £	2024 £	2024 £
CURRENT ASSETS					
Debtors	**4**	7,283		7,283	
Cash at bank and in hand		1,014		12,041	
		8,297		19,324	
Creditors: Amounts Falling Due Within One Year	**5**	(12,908)		(12,908)	
NET CURRENT ASSETS (LIABILITIES)			(4,611)		6,416
TOTAL ASSETS LESS CURRENT LIABILITIES			(4,611)		6,416
NET (LIABILITIES)/ASSETS			(4,611)		6,416
Income and Expenditure Account			(4,611)		6,416
MEMBERS' FUNDS			(4,611)		6,416

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 in accordance with the provisions applicable to companies subject to the small companies regime.

On behalf of the board

DocuSigned by:
Serge Betsen
3F308DE1F2214DF...

Mr Serge Tchoua Betsen

Director
23/09/2026

The notes on pages 7 to 8 form part of these financial statements.

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1. General Information

Serge Betsen Academy Ltd is a private company, limited by guarantee, incorporated in England & Wales, registered number 07116490. The registered office is C/O FMA Online Ltd, Building 3 Chiswick Business Park, 566 Chiswick High Road, Chiswick, W4 5YA.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102 section 1A Small Entities "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

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.

Sale of goods

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

Rendering of services

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

3. Average Number of Employees

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

4. Debtors

	2025	2024
	£	£
Due within one year		
Other debtors	7,283	7,283

5. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Directors' loan accounts	12,908	12,908

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6. 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.

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Serge Betsen Academy Ltd
Detailed Income and Expenditure Account
For The Year Ended 31 December 2025

	2025		2024	
	£	£	£	£
TURNOVER				
Sales		58,862		41,470
COST OF SALES				
Other direct costs	30,882		13,243	
		(30,882)		(13,243)
GROSS SURPLUS		27,980		28,227
Administrative Expenses				
Staff entertaining	12,322		-	
Travel and subsistence expenses	3,758		8,415	
Vehicle running costs	285		-	
Computer software, consumables and maintenance	41		-	
Printing, postage and stationery	1,431		1,279	
Accountancy fees	900		2,855	
Consultancy fees	20,137		7,657	
Bank charges	133		196	
		(39,007)		(20,402)
OPERATING (DEFICIT)/SURPLUS AND (DEFICIT)/SURPLUS FOR THE FINANCIAL YEAR		(11,027)		7,825