REGISTERED NUMBER: 09689175 (England and Wales)

Financial Statements

for the Year Ended 31 July 2023

for

SEMPER FIDELIS LTD

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SEMPER FIDELIS LTD

Company Information
for the Year Ended 31 July 2023

DIRECTORS:	J J Alvaro Ms L Chen
REGISTERED OFFICE:	143 Station Road Hampton Middlesex TW12 2AL
REGISTERED NUMBER:	09689175 (England and Wales)
ACCOUNTANTS:	Alvis & Company (Accountants) Limited 143 Station Road Hampton Middlesex TW12 2AL

Balance Sheet
31 July 2023

	Notes	31.7.23 £	31.7.22 £
FIXED ASSETS			
Intangible assets	4	-	-
Investment property	5	210,903	303,837
		210,903	303,837
CURRENT ASSETS			
Debtors	6	14	2,831
Cash at bank		3,661	2,454
		3,675	5,285
CREDITORS			
Amounts falling due within one year	7	(135,687)	(263,213)
NET CURRENT LIABILITIES		(132,012)	(257,928)
TOTAL ASSETS LESS CURRENT LIABILITIES		78,891	45,909
CAPITAL AND RESERVES			
Called up share capital	8	100	100
Retained earnings		78,791	45,809
SHAREHOLDERS' FUNDS		78,891	45,909

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2023 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

(a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 8 April 2024 and were signed on its behalf by:

Ms L Chen - Director

The notes form part of these financial statements

Notes to the Financial Statements
for the Year Ended 31 July 2023

1. STATUTORY INFORMATION

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

2. ACCOUNTING POLICIES

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

Turnover
Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Intangible assets
Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Business Know How are being amortised evenly over their estimated useful life of five years.

Investment property
Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in profit or loss.

Taxation
Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 2 (2022 - 2) .

4. INTANGIBLE FIXED ASSETS

	Business Know How £
COST	
At 1 August 2022 and 31 July 2023	15,318
AMORTISATION	
At 1 August 2022 and 31 July 2023	15,318
NET BOOK VALUE	
At 31 July 2023	-
At 31 July 2022	-

continued...

5. INVESTMENT PROPERTY

	Total
	£
FAIR VALUE	
At 1 August 2022	303,837
Disposals	(92,934)
At 31 July 2023	210,903
NET BOOK VALUE	
At 31 July 2023	210,903
At 31 July 2022	303,837

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.7.23	31.7.22
	£	£
Other debtors	14	2,831

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.7.23	31.7.22
	£	£
Taxation and social security	3,610	2,816
Other creditors	132,077	260,397
	135,687	263,213

8. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.7.23	31.7.22
			£	£
100	Ordinary	£1.00	100	100

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.