REGISTERED NUMBER: 09689175 (England and Wales)

Financial Statements

for the Year Ended 31 July 2024

for

SEMPER FIDELIS LTD

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SEMPER FIDELIS LTD

Company Information
for the Year Ended 31 July 2024

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 2024

	Notes	31.7.24 £	31.7.23 £
FIXED ASSETS			
Intangible assets	4	-	-
Investment property	5	223,000	210,903
		223,000	210,903
CURRENT ASSETS			
Debtors	6	386	14
Cash at bank		528	3,661
		914	3,675
CREDITORS			
Amounts falling due within one year	7	(63,585)	(135,687)
NET CURRENT LIABILITIES		(62,671)	(132,012)
TOTAL ASSETS LESS CURRENT LIABILITIES		160,329	78,891
PROVISIONS FOR LIABILITIES		(9,642)	-
NET ASSETS		150,687	78,891
CAPITAL AND RESERVES			
Called up share capital	8	100	100
Retained earnings	9	150,587	78,791
SHAREHOLDERS' FUNDS		150,687	78,891

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2024 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 notes form part of these financial statements

continued...

Balance Sheet - continued
31 July 2024

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 19 February 2025 and were signed on its behalf by:

Ms L Chen - Director

Notes to the Financial Statements
for the Year Ended 31 July 2024

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 as modified by the revaluation of certain assets.

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.

Deferred tax
Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 2 (2023 - 2) .

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4. INTANGIBLE FIXED ASSETS

	Business Know How £
COST	
At 1 August 2023 and 31 July 2024	15,318
AMORTISATION	
At 1 August 2023 and 31 July 2024	15,318
NET BOOK VALUE	
At 31 July 2024	-
At 31 July 2023	-

5. INVESTMENT PROPERTY

	Total £
FAIR VALUE	
At 1 August 2023	210,903
Disposals	(38,652)
Revaluations	50,749
At 31 July 2024	223,000
NET BOOK VALUE	
At 31 July 2024	223,000
At 31 July 2023	210,903

Fair value at 31 July 2024 is represented by:

	£
Valuation in 2024	50,749
Cost	172,251
	223,000

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.7.24 £	31.7.23 £
Other debtors	386	14

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.7.24 £	31.7.23 £
Taxation and social security	6,564	3,610
Other creditors	57,021	132,077
	63,585	135,687

continued...

8. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.7.24 £	31.7.23 £
100	Ordinary	£1.00	100	100

9. RESERVES

	Retained earnings £
At 1 August 2023	78,791
Profit for the year	71,796
At 31 July 2024	150,587

Reserves include £41,107 which is not distributable. This relates to the unrealised revaluation of an investment property less the deferred tax effects.

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.