

Alcentra Mezzanine Nominee Limited

Strategic Report, Directors' report and financial statements

Registered number 05350625

31 December 2021

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Alcentra Mezzanine Nominee Limited

Contents

Board of Directors and other information	1
Strategic report	2
Directors' report	3
Statement of directors' responsibilities	4
Balance Sheet	5
Statement of changes in equity	6
Notes to the financial statements	7 - 8

Alcentra Mezzanine Nominee Limited

Board of Directors and other information

Directors

Jonathan DeSimone

Sandeep Sumal

Secretary

BNY Mellon Secretaries (UK) Limited

Registered Office

160 Queen Victoria Street

London, England

EC4V 4LA

Registered Number

5350625

Alcentra Mezzanine Nominee Limited

Strategic report

In accordance with Section 414A(1) of the Companies Act 2006, we have prepared the Strategic report which includes a review of Alcentra Mezzanine Nominee Limited ("the Company") business and future developments, a description of the principal risks and uncertainties facing the Company.

Business review

The company holds, as nominee for employees of Alcentra Limited, the allocated carried interest in the Alcentra Mezzanine Fund.

Principal risks and uncertainties

There are no specific risks or uncertainties impacting this company other than general market and economic conditions.

Business and future developments

The company has been dormant throughout the period and is expected to continue to be so.

Approval

By order of the Board


Jonathan DeSimone (Jun 28, 2022 11:53 EDT)

Jonathan DeSimone
Director

Alcentra Mezzanine Nominee Limited
160 Queen Victoria Street
London, England
EC4V 4LA

Jun 28, 2022

Registered number: 5350625

Alcentra Mezzanine Nominee Limited

Directors' report

The directors present their report and financial statements for the year ended 31 December 2021.

Principal activities

The company holds, as nominee for employees of Alcentra Limited, the allocated carried interest in the Alcentra Mezzanine Fund.

The company has been dormant throughout the period and is expected to continue to be so.

Directors

The directors who served during the year and up to the date of the report were as follows:

	Appointed	Resignation
Daniel Fabian	-	10 February 2021
David Forbes Nixon	-	24 February 2021
Jonathan DeSimone	24 February 2021	-
Sandeep Sumal	24 February 2021	-

Directors' indemnity provision

The articles of association of the Company provide that in certain circumstances the directors are entitled to be indemnified out of the assets of the Company against claims from third parties in respect of certain liabilities arising in connection with the performance of their functions, in accordance with the provisions of the Companies Act 2006. Indemnity provisions of this nature have been in place during the year but have not been utilised by the directors (2020: none).

Disclosure of information to auditor

For the year ending 31 December 2020, the company was entitled to exemption from audit under section 480 of the Companies Act 2006 relating to dormant companies.

Post balance sheet events

There are no material post balance sheet events.

By order of the Board

Jonathan DeSimone
Jonathan DeSimone (Jun 28, 2022 11:53 EDT)

Director

Alcentra Mezzanine Nominee Limited
160 Queen Victoria Street
London, England
EC4V 4LA

Jun 28, 2022

Registered number: 5350625

Alcentra Mezzanine Nominee Limited

Statement of directors' responsibilities in respect of the Strategic report, the Directors' report and the financial statements

The directors are responsible for preparing the Strategic report, 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 they have elected to prepare the financial statements in accordance with UK Accounting Standards and applicable law (UK Generally Accepted Accounting Practice), including FRS 101: *Reduced Disclosure Framework*.

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 or loss of 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 judgments and 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 have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the Company and to prevent and detect fraud and other irregularities.

Alcentra Mezzanine Nominee Limited

Balance Sheet

at 31 December 2021

		2021 €000	2020 €000
Current assets			
Debtors	3	<u>1</u>	<u>1</u>
		1	1
		<u>1</u>	<u>1</u>
Net assets		<u>1</u>	<u>1</u>
Capital and reserves			
Called up share capital	4	<u>1</u>	<u>1</u>
Shareholders' equity		<u>1</u>	<u>1</u>

Notes 1 to 5 are integral to these financial statements.

For the year ending 31 December 2021, the company was entitled to exemption from audit under section 480 of the Companies Act 2006 relating to dormant companies.

Directors' responsibilities:

a) the members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

b) 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.

These financial statements were approved by the Board of Directors and were signed on its behalf by:

Jonathan De Simone
Jonathan DeSimone (Jun 28, 2022 11:53 EDT)

Jonathan DeSimone
Director

Jun 28, 2022

Company registered number: 05350625

Alcentra Mezzanine Nominee Limited

Statement of changes in equity

31 December 2021

	Called up Share capital €000	Total equity €000
Balance at 1 January 2020	1	1
Balance at 31 December 2020	1	1

	Called up Share capital €000	Total equity €000
Balance at 1 January 2021	1	1
Balance at 31 December 2021	1	1

Alcentra Mezzanine Nominee Limited

Notes to the financial statements

for the year ended 31 December 2021

1 Accounting policies

1.1 Basis of preparation and statement of compliance with FRS 101

The Company is a company incorporated and domiciled in the UK. The Company has been dormant throughout the period from incorporation to 31 December 2015. The registered address is given on page 1.

These financial statements were prepared in accordance with FRS 101.

The Company's ultimate parent undertaking, The Bank of New York Mellon Corporation includes the Company and all its subsidiary undertakings in its consolidated financial statements. The consolidated financial statements of The Bank of New York Mellon Corporation are prepared in accordance with U.S. Generally Accepted Accounting Principles, which are equivalent under the requirements of Section 401 of the Companies Act 2006. The Bank of New York Mellon Corporation's consolidated financial statements are available at <https://www.bnymellon.com/us/en/investorrelations/overview.html>.

Accordingly the Company is a qualifying entity for the purpose of FRS 101 disclosure exemptions. Therefore, in preparing these financial statements, the Company applies the recognition, measurement and disclosure requirements of international accounting standards in conformity with the requirements of the Companies Act 2006 ("Adopted IFRSs"), but makes amendments where necessary in order to comply with the Companies Act 2006 and has set out below where advantage of the FRS 101 disclosure exemptions has been taken.

The accounting policies set out below have, unless otherwise stated, been applied consistently to all periods presented in these financial statements.

1.2 Profit and loss account

The company has not prepared a profit and loss account as there has been no income or expense during the year.

1.3 Related party transactions

As the Company is a wholly owned indirect subsidiary of the ultimate parent company, The Bank of New York Mellon Corporation, it has taken advantage of the exemption contained in IAS 24 and has therefore not disclosed transactions or balances with entities which form part of the Group.

2 Staff numbers and costs

The Company had no employees during the year ended 31 December 2021 (2020: nil).

3 Debtors

	2021 €000	2020 €000
Amounts owed by group companies	1	1
	<u>1</u>	<u>1</u>
Due within one year	1	1

Alcentra Mezzanine Nominee Limited

Notes to the financial statements

for the year ended 31 December 2021

4 Capital and reserves

Share capital

2021	2020
€000	€000

Allotted, called up and fully paid

Ordinary shares of €1 each

<u>1</u>	<u>1</u>
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5 Ultimate parent company and parent company of larger group

The immediate parent undertaking of the Company is Alcentra Asset Management Limited, a company registered in England and Wales. Copies of accounts for Alcentra Asset Management Limited can be obtained from the Registrar of Companies, Companies House, Crown Way, Cardiff, CF14 3UZ.

The largest and smallest group in which the results of the Company are consolidated is that headed by The Bank of New York Mellon Corporation, incorporated in the United States of America.

The ultimate parent company as at 31 December 2021 was The Bank of New York Mellon Corporation, incorporated in the United States of America. The consolidated accounts of the ultimate parent company may be obtained from:

The Secretary
The Bank of New York Mellon Corporation
225 Liberty Street
New York, NY
10286
USA.