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**ONE PEAK ADVISERS LTD**

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**UNAUDITED**

**FINANCIAL STATEMENTS**

**INFORMATION FOR FILING WITH THE REGISTRAR**

**FOR THE YEAR ENDED 31 DECEMBER 2022**

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**ONE PEAK ADVISERS LTD**

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**COMPANY INFORMATION**

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<b>Directors</b>	H De Liedekerke Beaufort D Klein
<b>Company secretary</b>	T S P Wood
<b>Registered number</b>	08403558
<b>Registered office</b>	41 Great Pulteney Street London W1F 9NZ
<b>Accountants</b>	Rawlinson & Hunter LLP Chartered Accountants Eighth Floor 6 New Street Square New Fetter Lane London EC4A 3AQ

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**ONE PEAK ADVISERS LTD**

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**ONE PEAK ADVISERS LTD**  
**REGISTERED NUMBER: 08403558**

**BALANCE SHEET**  
**AS AT 31 DECEMBER 2022**

	Note	2022 £	2021 £
<b>Fixed assets</b>			
Investments	4	2,699,000	2,699,000
		<u>2,699,000</u>	<u>2,699,000</u>
<b>Current assets</b>			
Cash at bank and in hand	5	352	448
		<u>352</u>	<u>448</u>
Creditors: amounts falling due within one year	6	(2,700,498)	(2,700,498)
		<u>(2,700,498)</u>	<u>(2,700,498)</u>
<b>Net current liabilities</b>		(2,700,146)	(2,700,050)
<b>Total assets less current liabilities</b>		(1,146)	(1,050)
<b>Net liabilities</b>		<u>(1,146)</u>	<u>(1,050)</u>
<b>Capital and reserves</b>			
Called up share capital	8	2	2
Profit and loss account		(1,148)	(1,052)
		<u>(1,146)</u>	<u>(1,050)</u>

**BALANCE SHEET (CONTINUED)**  
**AS AT 31 DECEMBER 2022**

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The directors consider that the company is entitled to exemption from audit under section 477 of the Companies Act 2006 and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the provisions of FRS 102 Section 1A - small entities.

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

The company has opted not to file the profit and loss account in accordance with provisions applicable to companies subject to the small companies' regime.

The financial statements were approved and authorised for issue by the board and were signed on its behalf by:

**D Klein**  
Director

**H De Liedekerke Beaufort**  
Director

Date: 5 July 2023

Date: 5 July 2023

The notes on pages 3 to 5 form part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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**1. General information**

One Peak Advisers Ltd is a private company, limited by shares, incorporated in England and Wales with registration number of 08403558. The registered office is 41 Great Pulteney Street, London, W1F 9NZ.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2006.

The following principal accounting policies have been applied:

**2.2 Going concern**

The financial statements have been prepared on a going concern basis which assumes that the company will continue in operational existence for the foreseeable future. The directors and shareholders will continue to provide such financial support as is necessary for the company to meet

its operational expenses for a period of 12 months from the date of approval of the financial statements.

On the basis of their assessment of the company's financial position and resources, the directors believe that the company is well placed to manage its business risks.

**2.3 Foreign currency translation**

**Functional and presentation currency**

The company's functional and presentational currency is GBP.

**Transactions and balances**

Foreign currency transactions are translated into the functional currency using the spot exchange rates at the dates of the transactions.

At each period end foreign currency monetary items are translated using the closing rate. Non-monetary items measured at historical cost are translated using the exchange rate at the date of the transaction and non-monetary items measured at fair value are measured using the exchange rate when fair value was determined.

**2.4 Valuation of investments**

Investments in subsidiaries are measured at cost less accumulated impairment.

**2.5 Cash and cash equivalents**

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022

2. Accounting policies (continued)

2.6 Financial instruments

The company only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties, loans to related parties and investments in ordinary shares.

For financial assets measured at cost less impairment, the impairment loss is measured as the difference between an asset's carrying amount and best estimate of the recoverable amount, which is an approximation of the amount that the company would receive for the asset if it were to be sold at the balance sheet date.

2.7 Creditors

Short-term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

3. Employees

The average monthly number of employees, including directors, during the year was 2 (2021 - 2).

4. Fixed asset investments

	Investments £
<b>Cost or valuation</b>	
At 1 January 2022	2,699,000
	<hr/>
At 31 December 2022	<u><u>2,699,000</u></u>

The investment relates to a capital contribution to One Peak Partners LLP, an LLP incorporated in England and Wales, of which the company is a designated member.

5. Cash and cash equivalents

	2022 £	2021 £
Cash at bank and in hand	<u><u>352</u></u>	<u><u>448</u></u>

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ONE PEAK ADVISERS LTD

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022

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6. Creditors: Amounts falling due within one year

	2022	2021
	£	£
Other creditors	<u>2,700,498</u>	<u>2,700,498</u>

7. Financial instruments

	2022	2021
	£	£
<b>Financial assets</b>		
Financial assets measured at fair value through profit or loss	<u>352</u>	<u>448</u>

Financial assets measured at fair value through profit or loss comprise cash at bank and in hand.

8. Share capital

	2022	2021
	£	£
<b>Allotted, called up and fully paid</b>		
2 (2021 - 2) Ordinary shares of £1 each	<u>2</u>	<u>2</u>



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.