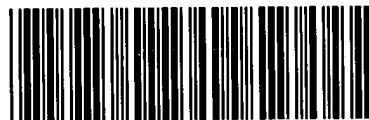


Registration number: 09832074

**PREPARED FOR THE REGISTRAR
ALETHEIA HOLDINGS FIVE LIMITED
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2023**

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ALETHEIA HOLDINGS FIVE LIMITED

CONTENTS

Company Information	1
Balance Sheet	2
Notes to the Financial Statements	3 to 5

ALETHEIA HOLDINGS FIVE LIMITED

COMPANY INFORMATION

Directors	Mr M Ewart Mr J D March Mr C H B Oakshett Mr G M Shipley
Company secretary	MBM Secretarial Services Limited

Registered office	5 Albany Courtyard London W1J 0HF
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Auditors	Hazlewoods LLP Staverton Court Staverton Cheltenham GL51 0UX
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ALETHEIA HOLDINGS FIVE LIMITED

(REGISTRATION NUMBER: 09832074)
BALANCE SHEET AS AT 28 FEBRUARY 2023

	Note	2023 £	2022 £
Fixed assets			
Investments	4	<u>1</u>	<u>1</u>
Current assets			
Debtors: Amounts falling due after more than one year	5	337,000	344,000
Cash at bank and in hand		<u>7,137</u>	<u>100</u>
		344,137	344,100
Creditors: Amounts falling due within one year	6	<u>(4,456)</u>	<u>(3,935)</u>
Net current assets		<u>339,681</u>	<u>340,165</u>
Net assets		<u><u>339,682</u></u>	<u><u>340,166</u></u>
Capital and reserves			
Called up share capital		350,001	350,000
Share premium reserve		7,250	-
Profit and loss account		<u>(17,569)</u>	<u>(9,834)</u>
Total equity		<u><u>339,682</u></u>	<u><u>340,166</u></u>

These financial statements have 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.

These financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime and the option not to file the Profit and Loss Account has been taken.

Approved and authorised by the Board on ^{31/5/2023} and signed on its behalf by:



Mr G M Shipley
Director

ALETHEIA HOLDINGS FIVE LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 28 FEBRUARY 2023

1 General information

The company is a private company limited by share capital, incorporated in England and Wales.

The address of its registered office is:

5 Albany Courtyard

London

W1J 0HF

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

These financial statements have been prepared in accordance with Financial Reporting Standard 102 Section 1A smaller entities - 'The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland' and the Companies Act 2006 (as applicable to companies subject to the small companies' regime).

Basis of preparation

These financial statements have been prepared using the historical cost convention except for, where disclosed in these accounting policies, certain items that are shown at fair value.

The presentational currency of the financial statements is Pounds Sterling, being the functional currency of the primary economic environment in which the company operates. Monetary amounts in these financial statements are rounded to the nearest Pound.

Group accounts not prepared

The company has taken advantage of the exemption in section 398 of the Companies Act 2006 from the requirement to prepare consolidated financial statements, on the grounds that it is a small group.

Critical accounting judgements and key sources of estimation uncertainty

In the application of the company's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources.

The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

Judgements

No significant judgements have been made by management in preparing these financial statements.

Key sources of estimation uncertainty

No key sources of estimation uncertainty have been identified by management in preparing these financial statements other than those detailed in these accounting policies.

Investments

Investments in equity shares which are publicly traded or where the fair value can be measured reliably are initially measured at fair value, with changes in fair value recognised in profit or loss. Investments in equity shares which are not publicly traded and where fair value cannot be measured reliably are measured at cost less impairment.

Interest income on debt securities, where applicable, is recognised in income using the effective interest method. Dividends on equity securities are recognised in income when receivable.

ALETHEIA HOLDINGS FIVE LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 28 FEBRUARY 2023

2 Accounting policies (continued)

Financial instruments

Classification

Financial instruments are classified and accounted for according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities. Where shares are issued, any component that creates a financial liability of the company is presented as a liability on the balance sheet. The corresponding dividends relating to the liability component are charged as interest expenses in the profit and loss account.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Impairment

Assets, other than those measured at fair value, are assessed for indicators of impairment at each balance sheet date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss as described below.

A non financial asset is impaired where there is objective evidence that, as a result of one or more events that occurred after initial recognition, the estimated recoverable value of the asset has been reduced. The recoverable amount of an asset is the higher of its fair value less costs to sell and its value in use.

Where indicators exist for a decrease in impairment loss, the prior impairment loss is tested to determine reversal. An impairment loss is reversed on an individual impaired asset to the extent that the revised recoverable value does not lead to a revised carrying amount higher than the carrying value had no impairment been recognised.

For financial assets carried at amortised cost, the amount of an impairment is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the financial asset's original effective interest rate.

For financial assets carried at cost less impairment, the impairment loss is the difference between the asset's carrying amount and the best estimate of the amount that would be received for the asset if it were to be sold at the reporting date.

Where indicators exist for a decrease in impairment loss, and the decrease can be related objectively to an event occurring after the impairment was recognised, the prior impairment loss is tested to determine reversal. An impairment loss is reversed on an individual impaired financial asset to the extent that the revised recoverable value does not lead to a revised carrying amount higher than the carrying value had no impairment been recognised.

Share capital

Ordinary shares are classified as equity. Equity instruments are measured at the fair value of the cash or other resources received or receivable, net of the direct costs of issuing the equity instruments. If payment is deferred and the time value of money is material, the initial measurement is on a present value basis.

3 Staff numbers

The company had no employees during either year.

ALETHEIA HOLDINGS FIVE LIMITED**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 28 FEBRUARY 2023****4 Investments**

	2023	2022
	£	£
Investments in subsidiaries	<u>1</u>	<u>1</u>
Subsidiaries		£
Cost		
At 1 March 2022		<u>1</u>
At 28 February 2023		<u>1</u>
Carrying amount		
At 28 February 2023		<u>1</u>
At 28 February 2022		<u>1</u>

5 Debtors

	2023	2022
	£	£
Amounts due from related parties	<u>337,000</u>	<u>344,000</u>
	<u>337,000</u>	<u>344,000</u>

6 Creditors

	2023	2022
	£	£
Due within one year		
Amounts due to related parties	36	36
Accrued expenses	<u>4,420</u>	<u>3,899</u>
	<u>4,456</u>	<u>3,935</u>

7 Audit report

The Independent Auditor's Report was unqualified. The name of the Senior Statutory Auditor who signed the audit report on 31 May 2023 was Julian Gaskell, who signed for and on behalf of Hazlewoods LLP.