

**UNAUDITED FINANCIAL STATEMENTS**

**FOR THE PERIOD**

**1 APRIL 2022 TO 31 OCTOBER 2022**

**FOR**

**PRAESIDIO CONSULTING LTD**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE PERIOD 1 APRIL 2022 TO 31 OCTOBER 2022**

	<b>Page</b>
<b>Company Information</b>	<b>1</b>
<b>Balance Sheet</b>	<b>2</b>
<b>Notes to the Financial Statements</b>	<b>3</b>

**PRAESIDIO CONSULTING LTD**  
**COMPANY INFORMATION**  
**FOR THE PERIOD 1 APRIL 2022 TO 31 OCTOBER 2022**

**DIRECTORS:** B T Green  
Miss M S Aaron-Pereira

**SECRETARY:** Miss M S Aaron-Pereira

**REGISTERED OFFICE:** 10 Littlebourne Road  
Maidstone  
Kent  
ME14 5QP

**REGISTERED NUMBER:** 10073908 (England and Wales)

**ACCOUNTANTS:** SHPD Accountants  
10 Littlebourne Road  
Maidstone  
Kent  
ME14 5QP

**BALANCE SHEET**  
**31 OCTOBER 2022**

	Notes	2022 £	2022 £
<b>CURRENT ASSETS</b>			
Debtors	5	352,993	358,037
Cash at bank		1,790	62
		<u>354,783</u>	<u>358,099</u>
<b>CREDITORS</b>			
Amounts falling due within one year	6	318,322	308,930
<b>NET CURRENT ASSETS</b>		<u>36,461</u>	<u>49,169</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>36,461</u>	<u>49,169</u>
<b>CREDITORS</b>			
Amounts falling due after more than one year	7	49,167	49,167
<b>NET (LIABILITIES)/ASSETS</b>		<u>(12,706)</u>	<u>2</u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital		2	2
Retained earnings		(12,708)	-
		<u>(12,706)</u>	<u>2</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31 October 2022.

The members have not required the company to obtain an audit of its financial statements for the period ended 31 October 2022 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 31 July 2023 and were signed on its behalf by:

B T Green - Director

Miss M S Aaron-Pereira - Director

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD 1 APRIL 2022 TO 31 OCTOBER 2022**

**1. STATUTORY INFORMATION**

Praesidio Consulting 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.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery etc - 25% on cost

**Taxation**

Taxation for the period 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 period 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 period was NIL (2022 - NIL).

**4. TANGIBLE FIXED ASSETS**

	<b>Plant and machinery etc £</b>
<b>COST</b>	
At 1 April 2022	
and 31 October 2022	<u>2,660</u>
<b>DEPRECIATION</b>	
At 1 April 2022	
and 31 October 2022	<u>2,660</u>
<b>NET BOOK VALUE</b>	
At 31 October 2022	<u><u>-</u></u>

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE PERIOD 1 APRIL 2022 TO 31 OCTOBER 2022

5. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022	2022
	£	£
Trade debtors	360	25,200
Amounts owed by group undertakings	352,362	332,837
Other debtors	271	-
	<u>352,993</u>	<u>358,037</u>

6. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022	2022
	£	£
Amounts owed to group undertakings	279,348	270,909
Taxation and social security	36,610	36,201
Other creditors	2,364	1,820
	<u>318,322</u>	<u>308,930</u>

7. **CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	2022	2022
	£	£
Bank loans	<u>49,167</u>	<u>49,167</u>

8. **RELATED PARTY DISCLOSURES**

As at the balance sheet date, a balance of £280 was owed to B T Green. This balance is repayable on demand.

As at the balance sheet date, a balance of £280 was owed to M S Aaron-Pereira. This balance is repayable on demand.

**Praesidio Holdings Ltd**

This is the parent company of Presidio Consulting Ltd.

As at the balance sheet date, a balance of £277,043 (Mar22- £268,604) was owed by the company to Praesidio Holdings Ltd.

**Praesidio Management Ltd**

This company is under common control.

As at the balance sheet date, a balance of £340,523 (Mar22 - £324,823) was owed to the company by Praesidio Management Ltd.

**Praesidio Developments Limited**

This company is under common control.

As at the balance sheet date, a balance of £2,305 (Mar22 - £2,305) was owed by the company to Praesidio Developments Limited..

**Telos Management Ltd**

The directors have a material interest in this company.

As at the balance sheet date, a balance of £11,839 (Mar22 - £8,014) was owed to the company by Telos Management Ltd.

9. **ULTIMATE CONTROLLING PARTY**

The controlling party is Praesidio Holdings Ltd.

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.