

Registered number  
10976673

2A PROSPER CONSULTING LTD

Filleled Accounts

30 September 2022

**2A PROSPER CONSULTING LTD****Registered number:** 10976673**Balance Sheet****as at 30 September 2022**

	<b>Notes</b>	<b>2022</b>	<b>2021</b>
		<b>£</b>	<b>£</b>
<b>Fixed assets</b>			
Tangible assets	4	321	481
<b>Current assets</b>			
Debtors	5	338,294	351,172
Cash at bank and in hand		15,559	79,687
		<u>353,853</u>	<u>430,859</u>
<b>Creditors: amounts falling due within one year</b>	6	(1,052,027)	(1,020,124)
<b>Net current liabilities</b>		<u>(698,174)</u>	<u>(589,265)</u>
<b>Total assets less current liabilities</b>		<u>(697,853)</u>	<u>(588,784)</u>
<b>Provisions for liabilities</b>		(61)	(91)
<b>Net liabilities</b>		<u>(697,914)</u>	<u>(588,875)</u>
<b>Capital and reserves</b>			
Called up share capital		10,000	10,000
Profit and loss account		(707,914)	(598,875)
<b>Shareholders' funds</b>		<u>(697,914)</u>	<u>(588,875)</u>

The director is satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

**Going concern**

The accounts have been prepared on a going concern basis which assumes the continued support of the company's creditors. Should this support be withdrawn and not replaced by alternative finance, the company would be unable to continue trading. Adjustments would have to be made to reduce the value of assets to their recoverable amount, to provide for any further liabilities that might arise and to reclassify fixed assets and long term liabilities as current assets and liabilities.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions

applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Ahmed Boukir

Director

Approved by the board on 16 November 2023

## **2A PROSPER CONSULTING LTD**

### **Notes to the Accounts**

**for the year ended 30 September 2022**

## **2 Accounting policies**

### ***Turnover***

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

### ***Tangible fixed assets***

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Computer Equipment	33.33% Reducing balance method
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### ***Debtors***

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

### ***Creditors***

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

### ***Taxation***

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. 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. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

### ***Provisions***

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit

will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

### **Foreign currency translation**

Transactions in foreign currencies are initially recognised at the rate of exchange ruling at the date of the transaction. At the end of each reporting period foreign currency monetary items are translated at the closing rate of exchange. Non-monetary items that are measured at historical cost are translated at the rate ruling at the date of the transaction. All differences are charged to profit or loss.

<b>3 Employees</b>	<b>2022</b>	<b>2021</b>
	<b>Number</b>	<b>Number</b>
Average number of persons employed by the company	<u>1</u>	<u>33</u>

<b>4 Tangible fixed assets</b>	<b>Computer equipment</b>
	<b>£</b>
<b>Cost</b>	
At 1 October 2021	<u>1,083</u>
At 30 September 2022	<u>1,083</u>
<b>Depreciation</b>	
At 1 October 2021	602
Charge for the year	<u>160</u>
At 30 September 2022	<u>762</u>
<b>Net book value</b>	
At 30 September 2022	<u>321</u>
At 30 September 2021	481

<b>5 Debtors</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Trade debtors	295,207	286,297
VAT Control Account	762	354
Corporation tax Refundable	32,325	32,325
Other debtors	<u>10,000</u>	<u>32,196</u>
	<u>338,294</u>	<u>351,172</u>

<b>6 Creditors: amounts falling due within one year</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Trade creditors	1,050,436	1,018,724
Director current account	191	-

Accruals	1,400	1,400
	<u>1,052,027</u>	<u>1,020,124</u>

## 7 Other information

2A PROSPER CONSULTING LTD is a private company limited by shares and incorporated in England. Its registered office is:  
 Carlyle House, Lower Ground Floor,  
 235-237 Vauxhall Bridge Road  
 London  
 United Kingdom  
 SW1V 1EJ

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