

# CENTIGEN SOFT LTD

Registered Number  
10414240  
(England and Wales)

Unaudited Financial Statements for the Period ended  
30 September 2023

# CENTIGEN SOFT LTD

## Company Information

for the period from 1 January 2023 to 30 September 2023

**Director** QAMARAULI, Berdia

**Registered Address** 59-60 Russell Square

London

WC1B 4HP

**Registered Number** 10414240 (England and Wales)

# CENTIGEN SOFT LTD

## Balance Sheet as at 30 September 2023

	Notes	30 Sep 2023		31 Dec 2022	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	3		3,388		525
Investments	4		28,915		28,915
			32,303		29,440
<b>Current assets</b>					
Debtors	5	96,911		69,904	
Cash at bank and on hand		9,101		20,040	
		106,012		89,944	
<b>Creditors amounts falling due within one year</b>	6	(87,430)		(64,060)	
<b>Net current assets (liabilities)</b>			18,582		25,884
<b>Total assets less current liabilities</b>			50,885		55,324
Creditors amounts falling due after one year	7		(16,468)		(20,905)
Accruals and deferred income			(1,600)		(29,800)
<b>Net assets</b>			32,817		4,619
<b>Capital and reserves</b>					
Called up share capital			100		100
Profit and loss account			32,717		4,519
<b>Shareholders' funds</b>			32,817		4,619

The company was entitled to exemption from audit for this reporting period under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The Director acknowledges 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.

The directors have chosen to not file a copy of the company's profit and loss account under section 444 (5A) Companies Act 2006.

The members have agreed to the preparation of abridged accounts for this accounting period in accordance with section 444(2A).

The financial statements were approved and authorised for issue by the Director on 3 July 2024, and are signed on its behalf by:

QAMARAULI, Berdia

**Director**

**Registered Company No. 10414240**

# CENTIGEN SOFT LTD

## Notes to the Financial Statements for the period ended 30 September 2023

### 1. Accounting policies

#### Statutory information

The company is a private company limited by shares and registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

#### Statement of compliance

The financial statements have been prepared in accordance with the Companies Act 2006 and FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland including Section 1A Small Entities.

#### Revenue from sale of goods

Revenue from the sale of goods is recognised when the company has transferred to the buyer the significant risks and rewards of ownership of the goods, usually when goods are delivered and legal title has passed. Providing the amount of revenue can be measured reliably, it is probable that the economic benefits associated with the transaction will flow to the company and the costs incurred or to be incurred in respect of the transition can be measured 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.

#### Tangible fixed assets and depreciation

All fixed assets are initially recorded at cost. Property, plant and equipment is used in the company's principal activity for the production and supply of goods or for administrative purposes and is stated in the balance sheet under the historic cost model. This model requires the assets to be stated at cost less amounts in respect of depreciation and less any accumulated impairment losses. Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value (which is the expected amount that would currently be obtained from disposal of an asset, after deducting the estimated costs of disposal, if the asset were already of the age and in the condition expected at the end of its useful life), over the useful economic life of the respective asset as follows:

	Reducing balance (%)
Office Equipment	25

## Investments

Investments in subsidiaries, associates and joint ventures are measured at cost less any accumulated impairment losses. Listed investments are measured at fair value where the difference between cost and fair value is material. Unlisted investments are measured at fair value unless the value cannot be measured reliably, in which case they are measured at cost less any accumulated impairment losses. Changes in fair value are included in the profit and loss account.

## 2. Average number of employees

	2023	2022
Average number of employees during the year	1	1

## 3. Tangible fixed assets

	Total
	£
<b>Cost or valuation</b>	
At 01 January 23	1,424
Additions	<u>3,947</u>
At 30 September 23	<u>5,371</u>
<b>Depreciation and impairment</b>	
At 01 January 23	899
Charge for year	<u>1,084</u>
At 30 September 23	<u>1,983</u>
<b>Net book value</b>	
At 30 September 23	<u>3,388</u>
At 31 December 22	<u>525</u>

#### 4. Fixed asset investments

The company's investments at the Balance Sheet date in the share capital of companies include the following:

Apollo11 LLC

Registered office: Flat 32, Building 39, Varketili 3, Isani-Samgori District, Tbilisi, Georgia

Class of shares: Ordinary 51.00%

	Total
	£
<b>Cost or valuation</b>	
At 01 January 23	28,915
At 30 September 23	28,915
<b>Net book value</b>	
At 30 September 23	28,915
At 31 December 22	28,915

#### 5. Debtors: amounts due within one year

	2023	2022
	£	£
Trade debtors / trade receivables	46,250	31,190
Other debtors	50,661	38,714
Total	96,911	69,904

#### 6. Creditors: amounts due within one year

	2023	2022
	£	£
Trade creditors / trade payables	16,200	-
Taxation and social security	33,483	31,016
Other creditors	37,747	33,044
Total	87,430	64,060

## 7. Creditors: amounts due after one year

	2023	2022
	£	£
Bank borrowings and overdrafts	16,468	20,905
Total	<u>16,468</u>	<u>20,905</u>

## 8. Related party transactions

During the year, total dividends of £74,322 (2022 - £63,786) were paid to the director.

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.