

REGISTERED NUMBER: 10414240 (England and Wales)

**Unaudited Financial Statements
for the Year Ended 31 December 2022
for
Centigen Soft Ltd**

**Contents of the Financial Statements
for the Year Ended 31 December 2022**

	Page
Company Information	1
Balance Sheet	2
Notes to the Financial Statements	4

Centigen Soft Ltd
Company Information
for the Year Ended 31 December 2022

DIRECTOR: B Qamarauli

REGISTERED OFFICE: 20-22 Wenlock Road
London
N1 7GU

REGISTERED NUMBER: 10414240 (England and Wales)

ACCOUNTANTS: Clarke Goodhand Smith Limited
12a Marlborough Place
BRIGHTON
East Sussex
BN1 1WN

Centigen Soft Ltd (Registered number: 10414240)

**Balance Sheet
31 December 2022**

	Notes	31.12.22 £	£	31.12.21 £	£
FIXED ASSETS					
Tangible assets	4		525		700
Investments	5		<u>28,915</u>		<u>28,915</u>
			29,440		29,615
CURRENT ASSETS					
Debtors	6	69,008		30,278	
Cash at bank and in hand		<u>20,040</u>		<u>54,401</u>	
		89,048		84,679	
CREDITORS					
Amounts falling due within one year	7	<u>92,962</u>		<u>72,042</u>	
NET CURRENT (LIABILITIES)/ASSETS			<u>(3,914)</u>		<u>12,637</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			25,526		42,252
CREDITORS					
Amounts falling due after more than one year	8		<u>20,905</u>		<u>26,500</u>
NET ASSETS			<u>4,621</u>		<u>15,752</u>
CAPITAL AND RESERVES					
Called up share capital	10		100		100
Retained earnings	11		<u>4,521</u>		<u>15,652</u>
SHAREHOLDERS' FUNDS			<u>4,621</u>		<u>15,752</u>

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2022 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his 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.

Centigen Soft Ltd (Registered number: 10414240)

**Balance Sheet - continued
31 December 2022**

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 director and authorised for issue on 21 September 2023 and were signed by:

B Qamarauli - Director

The notes form part of these financial statements

**Notes to the Financial Statements
for the Year Ended 31 December 2022**

1. STATUTORY INFORMATION

Centigen Soft 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.

Investments in subsidiaries

Investments in subsidiary undertakings are recognised at cost.

Taxation

Taxation for the year 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 year 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.

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 1 (2021 - 1) .

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

4. **TANGIBLE FIXED ASSETS**

	Computer equipment £
COST	
At 1 January 2022 and 31 December 2022	<u>1,424</u>
DEPRECIATION	
At 1 January 2022	724
Charge for year	<u>175</u>
At 31 December 2022	<u>899</u>
NET BOOK VALUE	
At 31 December 2022	<u>525</u>
At 31 December 2021	<u>700</u>

5. **FIXED ASSET INVESTMENTS**

	Shares in group undertakings £
COST	
At 1 January 2022 and 31 December 2022	<u>28,915</u>
NET BOOK VALUE	
At 31 December 2022	<u>28,915</u>
At 31 December 2021	<u>28,915</u>

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

Nature of business:

Class of shares:	%
Ordinary	51.00

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

	31.12.22	31.12.21
	£	£
Trade debtors	31,190	8,740
Other debtors	155	155
Artisio balance	<u>37,663</u>	<u>21,383</u>
	<u>69,008</u>	<u>30,278</u>

Centigen Soft Ltd (Registered number: 10414240)

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2022**

7.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.12.22	31.12.21
		£	£
	Tax	17,940	19,355
	VAT	13,076	13,508
	Other creditors	28,915	28,915
	Amex Credit Card	3,231	567
	Directors' current accounts	1	897
	Accrued expenses	<u>29,799</u>	<u>8,800</u>
		<u>92,962</u>	<u>72,042</u>

8.	CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR	31.12.22	31.12.21
		£	£
	Bank loans (see note 9)	<u>20,905</u>	<u>26,500</u>

9. LOANS

An analysis of the maturity of loans is given below:

	31.12.22	31.12.21
	£	£
Amounts falling due between two and five years:		
Bank loans - 2-5 years	<u>20,905</u>	<u>26,500</u>

10. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:			
Number:	Class:	Nominal value:	
			31.12.22 31.12.21
			£ £
100	Ordinary	£1	<u>100</u> <u>100</u>

11. RESERVES

	Retained earnings £
At 1 January 2022	15,652
Profit for the year	68,602
Dividends	<u>(79,733)</u>
At 31 December 2022	<u>4,521</u>

12. RELATED PARTY DISCLOSURES

During the year, total dividends of £63,786 (2021 - £57,190) 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.