

**REGISTERED NUMBER: 10414240 (England and Wales)**

**Unaudited Financial Statements**  
**for the Period**  
**1 November 2020 to 31 December 2021**  
**for**  
**Centigen Soft Ltd**

**Centigen Soft Ltd (Registered number: 10414240)**

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for the Period 1 November 2020 to 31 December 2021**

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**Centigen Soft Ltd**  
**Company Information**  
**for the Period 1 November 2020 to 31 December 2021**

**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 2021**

		31.12.21	31.10.20
	Notes	£	£
<b>FIXED ASSETS</b>			
Tangible assets	4	700	253
Investments	5	<u>28,915</u>	<u>-</u>
		29,615	253
<b>CURRENT ASSETS</b>			
Debtors	6	30,278	24,349
Cash at bank and in hand		<u>54,401</u>	<u>75,408</u>
		84,679	99,757
<b>CREDITORS</b>			
Amounts falling due within one year	7	<u>72,042</u>	<u>62,500</u>
<b>NET CURRENT ASSETS</b>		<u>12,637</u>	<u>37,257</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		42,252	37,510
<b>CREDITORS</b>			
Amounts falling due after more than one year	8	<u>26,500</u>	<u>30,000</u>
<b>NET ASSETS</b>		<u>15,752</u>	<u>7,510</u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital	10	100	100
Retained earnings	11	<u>15,652</u>	<u>7,410</u>
<b>SHAREHOLDERS' FUNDS</b>		<u>15,752</u>	<u>7,510</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31 December 2021.

The members have not required the company to obtain an audit of its financial statements for the period ended 31 December 2021 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 2021**

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 11 August 2022 and were signed by:

B Qamarauli - Director

**Notes to the Financial Statements  
for the Period 1 November 2020 to 31 December 2021**

**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 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.

**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 period was 1 (2020 - 1) .

Notes to the Financial Statements - continued  
for the Period 1 November 2020 to 31 December 2021

4. **TANGIBLE FIXED ASSETS**

	Computer equipment £
<b>COST</b>	
At 1 November 2020	702
Additions	<u>722</u>
At 31 December 2021	<u>1,424</u>
<b>DEPRECIATION</b>	
At 1 November 2020	449
Charge for period	<u>275</u>
At 31 December 2021	<u>724</u>
<b>NET BOOK VALUE</b>	
At 31 December 2021	<u>700</u>
At 31 October 2020	<u>253</u>

5. **FIXED ASSET INVESTMENTS**

	Shares in group undertakings £
<b>COST</b>	
Additions	<u>28,915</u>
At 31 December 2021	<u>28,915</u>
<b>NET BOOK VALUE</b>	
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**

	31.12.21	31.10.20
	£	£
Trade debtors	8,740	14,811
Other debtors	155	-
Artisio balance	21,383	7,762
Prepayments and accrued income	<u>-</u>	<u>1,776</u>
	<u>30,278</u>	<u>24,349</u>

**Centigen Soft Ltd (Registered number: 10414240)**

**Notes to the Financial Statements - continued  
for the Period 1 November 2020 to 31 December 2021**

<b>7.</b>	<b>CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	31.12.21	31.10.20
		£	£
	Tax	19,355	14,966
	VAT	13,508	32,560
	Other creditors	28,915	-
	Amex Credit Card	567	760
	Directors' current accounts	897	391
	Accrued expenses	<u>8,800</u>	<u>13,823</u>
		<u>72,042</u>	<u>62,500</u>

<b>8.</b>	<b>CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR</b>	31.12.21	31.10.20
		£	£
	Bank loans (see note 9)	<u>26,500</u>	<u>30,000</u>

**9. LOANS**

An analysis of the maturity of loans is given below:

	31.12.21	31.10.20
	£	£
Amounts falling due between two and five years:		
Bank loans - 2-5 years	<u>26,500</u>	<u>30,000</u>

**10. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:			
Number:	Class:	Nominal value:	
			31.12.21      31.10.20
			£                      £
100	Ordinary	£1	<u>100</u> <u>100</u>

**11. RESERVES**

	Retained earnings £
At 1 November 2020	7,410
Profit for the period	79,729
Dividends	(71,487)
At 31 December 2021	<u>15,652</u>

**12. RELATED PARTY DISCLOSURES**

During the period, total dividends of £57,190 (2020 - £44,524) 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.