

# CENTRU LIMITED

## Unaudited Financial Statements

### **Period of accounts**

**Start date:** 01 October 2018

**End date:** 30 September 2019

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**Company Information**  
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<b>Directors</b>	Paul Truman Anett Reichelt
<b>Registered Number</b>	04067074
<b>Registered Office</b>	Windfall House, D1 The Courtyard  Alban Park Hatfield Road St. Albans AL4 0LA
<b>Accountants</b>	Windfall Accounting LLP Windfall House, D1 The Courtyard Alban Park Hatfield Road St. Albans AL4 0LA
<b>Secretary</b>	N Truman-Lawson

**CENTRU LIMITED**  
**Statement of Financial Position**  
**As at 30 September 2019**

	<b>Notes</b>	<b>2019</b> <b>£</b>	<b>2018</b> <b>£</b>
<b>Fixed assets</b>			
Tangible fixed assets	2	1,109	1,478
		<b>1,109</b>	<b>1,478</b>
<b>Current assets</b>			
Stocks	3	6,597	8,267
Debtors: amounts falling due within one year	4	291,962	194,523
Cash at bank and in hand		344,122	371,522
		<b>642,681</b>	<b>574,312</b>
<b>Creditors: amount falling due within one year</b>	5	(55,861)	(52,459)
<b>Net current assets</b>		<b>586,820</b>	<b>521,853</b>
<b>Total assets less current liabilities</b>		587,929	523,331
Provisions for liabilities	6	0	(280)
<b>Net assets</b>		<b>587,929</b>	<b>523,051</b>
<b>Capital and reserves</b>			
Called up share capital	7	100	100
Profit and loss account		587,829	522,951
<b>Shareholders funds</b>		<b>587,929</b>	<b>523,051</b>

For the year ended 30 September 2019 the company was entitled to exemption from audit under Section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

1. The members have not required the company to obtain an audit of its accounts for the year in question in accordance with Section 476
2. The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the provisions of Part 15 of the Companies Act 2006. In accordance with Section 444 of the Companies Act 2006, the income statement has not been delivered to the Registrar of Companies.

The financial statements were approved by the board of directors on 29 June 2020 and were signed on its behalf by:

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Paul Truman  
Director

**CENTRU LIMITED**  
**Notes to the Financial Statements**  
**For the year ended 30 September 2019**

**General Information**

Centru Limited is a private company, limited by shares , registered in England and Wales , registration number 04067074 , registration address Windfall House, D1 The Courtyard, Alban Park Hatfield Road, St. Albans, AL4 0LA.

The presentation currency of these financial statements is sterling (£), being the currency of the primary economic market in which the entity operates (its functional currency). All amounts in these financial statements have been rounded to the nearest pound unless stated otherwise.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

**1. Accounting policies**

**Significant accounting policies**

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, the financial reporting standard applicable in the UK and Republic of Ireland (as applied to small entities by Section 1A of the standard)

**Turnover**

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

**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 tax 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 taxation**

Deferred tax is provided in full in respect of taxation deferred by timing differences between the treatment of certain items for taxation and accounting purposes. The deferred tax balance has not been discounted.

## Tangible fixed assets

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Plant and Machinery	25% Reducing Balance
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## Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow moving items. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

## Provisions

Provisions are recognised when the company has a present obligation as a result of a past event which it is more probable than not will result in an outflow of economic benefits that can be reasonably estimated.

## 2. Tangible fixed assets

Cost	Plant and Machinery £	Total £
At 01 October 2018	4,621	4,621
Additions	-	-
Disposals	-	-
At 30 September 2019	<b>4,621</b>	<b>4,621</b>
<b>Depreciation</b>		
At 01 October 2018	3,881	3,881
Charge for year	(369)	(369)
On disposals	-	-
At 30 September 2019	<b>3,512</b>	<b>3,512</b>
<b>Net book values</b>		
Closing balance as at 30 September 2019	<b>1,109</b>	<b>1,109</b>
Opening balance as at 01 October 2018	<b>1,478</b>	<b>1,478</b>

### 3. Stocks

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Stocks	6,597	8,267
	<b>6,597</b>	<b>8,267</b>

### 4. Debtors: amounts falling due within one year

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Trade Debtors	291,328	182,134
Prepayments & Accrued Income	0	884
PAYE & Social Security	634	149
VAT	0	11,356
	<b>291,962</b>	<b>194,523</b>

### 5. Creditors: amount falling due within one year

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Trade Creditors	0	3,468
Corporation Tax	39,509	41,637
Accrued Expenses	2,699	0
Other Creditors	0	4,261
Directors' Current Accounts	3,618	3,093
VAT	10,035	0
	<b>55,861</b>	<b>52,459</b>

### 6. Provisions for liabilities

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Deferred Tax	0	280
	<b>0</b>	<b>280</b>



**7. Share Capital**

**Authorised**

100 Ordinary shares of £1.00 each

**Allotted**

100 Ordinary shares of £1.00 each

<b>2019</b>	<b>2018</b>
<b>£</b>	<b>£</b>
100	100
<b>100</b>	<b>100</b>

**8. Average No of Employees**

The average number of employees, including directors, during the year were 5 (2018: 5).

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.