

UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31 MARCH 2021

CENTAUR CONSULTING  
LIMITED

MENZIES

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**CENTAUR CONSULTING LIMITED**

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**COMPANY INFORMATION**

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<b>Directors</b>	Dr. M. Cartwright Dr. L. A. Knoop
<b>Company secretary</b>	Dr. L.A. Knoop
<b>Registered number</b>	04499518
<b>Registered office</b>	1st Floor, Midas House 62 Goldsworth Road Woking Surrey GU21 6LQ
<b>Accountants</b>	Menzies LLP Chartered Accountants Midas House 62 Goldsworth Road Woking Surrey GU21 6LQ
<b>Bankers</b>	Barclays Bank Plc Town Gate House Church Street East Woking Surrey GU21 6XW

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**CENTAUR CONSULTING LIMITED**

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**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 MARCH 2021**

	Note	2021 £	2020 £
<b>Current assets</b>			
Debtors: amounts falling due within one year	4	38,978	38,221
Cash at bank and in hand		260,612	296,785
		<u>299,590</u>	<u>335,006</u>
Creditors: amounts falling due within one year	5	(6,243)	(13,593)
<b>Net current assets</b>		<u>293,347</u>	<u>321,413</u>
<b>Total assets less current liabilities</b>		<u>293,347</u>	<u>321,413</u>
<b>Net assets</b>		<u>293,347</u>	<u>321,413</u>
<b>Capital and reserves</b>			
Called up share capital		10,000	10,000
Profit and loss account		283,347	311,413
		<u>293,347</u>	<u>321,413</u>

The directors consider that the Company is entitled to exemption from audit under section 477 of the Companies Act 2006 and members have not required the Company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the provisions of FRS 102 Section 1A - small entities.

The financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The Company has opted not to file the statement of income and retained earnings in accordance with provisions applicable to companies subject to the small companies' regime.

The financial statements were approved and authorised for issue by the board and were signed on its behalf by:

.....  
**Dr. M. Cartwright**  
Director

Date: 5 July 2021

The notes on pages 2 to 5 form part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

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**1. General information**

The financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable to the UK and the Republic of Ireland'.

Centaur Consulting Limited is a private company, limited by shares, registered in England and Wales. The company's registered office is shown on the company information page.

The principal activity of the company is that of strategic transport consultancy services.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2006.

The following principal accounting policies have been applied:

**2.2 Turnover**

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before revenue is recognised:

**Rendering of services**

Revenue from a contract to provide services is recognised in the period in which the services are provided in accordance with the stage of completion of the contract when all of the following conditions are satisfied:

- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the contract;
- the stage of completion of the contract at the end of the reporting period can be measured reliably; and
- the costs incurred and the costs to complete the contract can be measured reliably.

**2.3 Borrowing costs**

All borrowing costs are recognised in profit or loss in the year in which they are incurred.

**2.4 Pensions**

**Defined contribution pension plan**

The Company operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the Company pays fixed contributions into a separate entity. Once the contributions have been paid the Company has no further payment obligations.

The contributions are recognised as an expense in the Statement of Income and Retained Earnings when they fall due. Amounts not paid are shown in accruals as a liability in the Statement of Financial Position. The assets of the plan are held separately from the Company in independently administered funds.

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

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**2. Accounting policies (continued)**

**2.5 Current and deferred taxation**

The tax expense for the year comprises current and deferred tax. Tax is recognised in the Statement of Income and Retained Earnings, except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the Company operates and generates income.

**2.6 Tangible fixed assets**

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Fixtures and fittings	-
	over 2-5 years
Computer equipment	-
	over 3 years

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in the Statement of Income and Retained Earnings.

**2.7 Financial instruments**

The Company only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties, loans to related parties and investments in ordinary shares.

**2.8 Dividends**

Equity dividends are recognised when they become legally payable. Interim equity dividends are recognised when paid. Final equity dividends are recognised when approved by the shareholders at an annual general meeting.

**CENTAUR CONSULTING LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**3. Tangible assets**

	<b>Plant and machinery etc. £</b>
<b>Cost or valuation</b>	
At 1 April 2020	26,561
At 31 March 2021	<u>26,561</u>
<b>Depreciation</b>	
At 1 April 2020	26,561
At 31 March 2021	<u>26,561</u>
<b>Net book value</b>	
At 31 March 2021	<u><u>-</u></u>
<i>At 31 March 2020</i>	<u><u>-</u></u>

**4. Debtors**

	<b>2021 £</b>	<b>2020 £</b>
Trade debtors	-	35,585
Other debtors	-	2,414
Prepayments and accrued income	35,431	-
Deferred taxation	3,547	222
	<u><b>38,978</b></u>	<u><b>38,221</b></u>

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021

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5. Creditors: Amounts falling due within one year

	2021	2020
	£	£
Bank overdrafts	746	-
Trade creditors	-	492
Other taxation and social security	832	8,436
Accruals and deferred income	4,665	4,665
	<u>6,243</u>	<u>13,593</u>



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.