

**CENTRA LIMITED**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

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FOR THE YEAR ENDED 31 DECEMBER 2021**

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**CEHTRA LIMITED**

**COMPANY INFORMATION  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**DIRECTORS:**

Dr P C Jenkinson  
X Dennergy

**SECRETARY:**

Vistra Company Secretaries Limited

**REGISTERED OFFICE:**

Suite 1  
3rd Floor  
11-12 St James's Square  
London  
SW1Y 4LB

**REGISTERED NUMBER:**

05221065 (England and Wales)

**ACCOUNTANTS:**

Duncan & Toplis Limited  
14 All Saints Street  
Stamford  
Lincolnshire  
PE9 2PA

**BALANCE SHEET**  
**31 DECEMBER 2021**

	Notes	2021 £	£	2020 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		1,584		1,893
<b>CURRENT ASSETS</b>					
Debtors	5	215,404		126,666	
Cash at bank and in hand		<u>152,745</u>		<u>111,780</u>	
		368,149		238,446	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>89,946</u>		<u>41,787</u>	
<b>NET CURRENT ASSETS</b>			<u>278,203</u>		<u>196,659</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>279,787</u>		<u>198,552</u>
<b>PROVISIONS FOR LIABILITIES</b>			<u>301</u>		<u>360</u>
<b>NET ASSETS</b>			<u><u>279,486</u></u>		<u><u>198,192</u></u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	7		5,000		5,000
Retained earnings			<u>274,486</u>		<u>193,192</u>
<b>SHAREHOLDERS' FUNDS</b>			<u><u>279,486</u></u>		<u><u>198,192</u></u>

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2021 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their 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.

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 Profit and loss account has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 30 August 2022 and were signed on its behalf by:

Dr P C Jenkinson - Director

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

**1. STATUTORY INFORMATION**

Cehtra Limited 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.

The presentation currency of the financial statements is the Pound Sterling (£).

**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.

Plant and machinery etc - 33% on cost and 15% on reducing balance

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Profit and loss account, 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.

**Foreign currencies**

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

**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 5 (2020 - 4).

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2021

4. TANGIBLE FIXED ASSETS

	Plant and machinery etc £
<b>COST</b>	
At 1 January 2021	21,513
Additions	114
Disposals	(12,844)
At 31 December 2021	<u>8,783</u>
<b>DEPRECIATION</b>	
At 1 January 2021	19,620
Charge for year	422
Eliminated on disposal	(12,843)
At 31 December 2021	<u>7,199</u>
<b>NET BOOK VALUE</b>	
At 31 December 2021	<u>1,584</u>
At 31 December 2020	<u>1,893</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade debtors	214,304	124,616
Other debtors	980	1,930
Prepayments and accrued income	120	120
	<u>215,404</u>	<u>126,666</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade creditors	55,310	7,973
Corporation tax	19,143	16,691
Other taxes and social security	10,537	5,320
Directors' current accounts	1,206	1,206
Accrued expenses and deferred income	3,750	10,597
	<u>89,946</u>	<u>41,787</u>

7. CALLED UP SHARE CAPITAL

Allotted and issued:				
Number:	Class:	Nominal value:	2021	2020
			£	£
5,000	Ordinary	£1	<u>5,000</u>	<u>5,000</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**8. ULTIMATE CONTROLLING PARTY**

The company is controlled by PH7 ventures SAS, a company incorporated in France. The principal place of business of PH7 ventures SAS is :

15 Rue Aristide Briand  
33150 Cenon  
Bordeaux  
France

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.