

Company registration number: 703722

Centigo Limited

**Unaudited abridged financial statements
for the financial year ended 30 June 2025**

Centigo Limited

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Centigo Limited

Directors and other information

Directors	Raymond Nulty Gabriel D'Arcy
Secretary	Rita Barcoe
Company number	703722
Registered office	14 Wentworth, Eblana Villas Dublin 2
Accountant	Salus Audit & Tax 14 Wentworth Eblana Villas Dublin 2 D02 WK10
Bankers	Bank Of Ireland University Montrose Stillorgan Rd, Priesthouse Dublin - 4

Centigo Limited

Directors responsibilities statement

These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Directors Responsibilities Statement accompanying those financial statements.

The directors are responsible for preparing the directors report and the financial statements in accordance with applicable Irish law and regulations.

Irish Company law requires the director to prepare financial statements for each financial year. Under the law the director has elected to prepare the financial statements in accordance with Companies Act 2014 and accounting standards issued by the Financial Reporting Council and promulgated by Chartered Accountants Ireland, including FRS 102 The Financial Reporting Standard applicable in the UK and Ireland (Generally Accepted Accounting Practice in Ireland). Under company law, the director must not approve the financial statements unless he is satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as to the financial year end and of the profit of the company for the financial year and otherwise comply with the Companies

In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and profit or loss of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and directors report comply with the Companies Act 2014. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in the Republic of Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Signed by:



Raymond Nulty



Gabriel D'Arcy

Centigo Limited

**Balance sheet
As at 30 June 2025**

	Note	€	€
Fixed assets			
Tangible assets	7	4,126	
		<u>4,126</u>	4,126
Current assets			
Debtors	8	110,118	
Cash at bank and in hand		64,288	
		<u>174,406</u>	
Creditors: amounts falling due within one year	9	<u>(45,035)</u>	
Net current assets			<u>129,371</u>
Total assets less current liabilities			<u>133,497</u>
Net assets			<u><u>133,497</u></u>
Capital and reserves			
Called up share capital presented as equity			200
Profit and loss account			<u>133,297</u>
Shareholders funds			<u><u>133,497</u></u>

The notes on pages 5 to 9 form part of these abridged financial statements.

Centigo Limited

**Balance sheet (continued)
As at 30 June 2025**

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 Financial Reporting Standard applicable in the UK and Republic of Ireland'.


We, as directors of Centigo Limited state that:

- the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;
- the company is availing itself of the exemption on the grounds that the conditions specified in section 358 of the Companies Act 2014 are satisfied;
- the shareholders of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 in accordance with section 334(2);
- We acknowledge the company's obligations under the Companies Act 2014, to keep adequate accounting records and prepare financial statements which give a true and fair view of the assets, liabilities and financial position of the company at the end of its financial year and of its profit or loss for such a financial year and to otherwise comply with the provisions of Companies Act 2014 relating to financial statements so far as they are applicable to the company; and
- the company has relied on the specified exemption contained in section 352 of the Companies Act 2014; has done so on the grounds that the company is entitled to the benefit of that exemption as a small company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

These abridged financial statements were approved by the board of directors on 19 February 2026 and signed on behalf of the board by:



Raymond Nulty
Director



Gabriel D'Arcy
Director

The notes on pages 5 to 9 form part of these abridged financial statements.

Centigo Limited

Notes to the abridged financial statements Financial year ended 30 June 2025

1. Accounting Policies

Centigo Limited is management consulting, with a strong focus on business-critical and cross-functional change. . The company's' registered office is 14 Wentworth, Eblana Villas, Dublin 2. The company is a limited liability company incorporated in the Republic of Ireland and its company registration number is 703722.

The significant accounting policies adopted by the Company and applied consistently are as follows:

(a) Basis of preparation

The Financial Statements are prepared on the going concern basis , under the historical cost convention, as modified by the revaluation of certain tangible fixed assets and comply with the financial reporting standards of the Financial Reporting Council including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") as adapted by Section 1A of FRS 102 and the Companies Act 2014.

The financial statements are prepared in Euro, which is the functional currency of the entity.

(b) Turnover

Turnover is recognised to the extent that the company obtains the right to consideration in exchange for its performance. Turnover comprises the fair value of consideration received and receivable exclusive of value added tax and after discounts and rebates.

Where the consideration receivable in cash or cash equivalents is deferred, and the arrangement constitutes a financing transaction, the fair value of the consideration is measured as the present value of all future receipts using the imputed rate of interest or the cash price for the goods or services where material and recognised as other income on a straight line basis over the terms of the agreement.

Turnover from the provision of services is recognised in the accounting period in which the services are rendered and the outcome of the contract can be estimated reliably. The company uses the percentage of completion method based on the actual service performed as a percentage of the total services to be provided.

Centigo Limited

Notes to the abridged financial statements (continued) Financial year ended 30 June 2025

(c) Tangible assets

(i) Costs:

Tangible fixed assets are recorded at historical cost or deemed cost, less accumulated depreciation and impairment losses. Cost includes prime cost, overheads and interest incurred in financing the construction of tangible fixed assets. Capitalisation of interest ceases when the asset is brought into use.

The difference between depreciation based on the deemed cost charged in the profit and loss account and the asset's original cost is transferred from revaluation reserve to retained earnings.

(ii) Depreciation:

Depreciation is provided on Tangible fixed assets, on a straight-line basis, so as to write off their cost less residual amounts over their estimated useful economic lives.

The estimated useful economic lives assigned to Tangible fixed assets are as follows:

Fittings fixtures and equipment - 33.33% Straight line

The company's policy is to review the remaining useful economic lives and residual values of Tangible fixed assets on an on-going basis and to adjust the depreciation charge to reflect the remaining estimated useful economic life and residual value.

Fully depreciated property, plant & equipment are retained in the cost of property, plant & equipment and related accumulated depreciation until they are removed from service. In the case of disposals, assets and related depreciation are removed from the financial statements and the net amount, less proceeds from disposal, is charged or credited to the profit and loss account.

Trade and other debtors

Trade and other debtors are recognised at transaction price. Subsequently these are measured at amortised cost less any provision for impairment. A provision for impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of receivables. The amount of the provision is the difference between the asset's carrying amount and the present value of estimated cash flows, discounted at the effective interest rate. All movements in the level of provision required are recognised in the profit and loss.

Cash & cash equivalents

Cash at bank and on hand include cash on hand, demand deposits and other term highly liquid investments regardless of maturity. Bank overdrafts are shown within borrowings in current liabilities on the statement of financial position.

Creditors and accruals

Creditors and accruals are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Going concern

The financial statements have been prepared based on the assumption of the company's ability to continue trading in the foreseeable future. The financial statements, however, do not include any adjustments that would be necessary if the company was unable to continue as a going concern.

Centigo Limited

Notes to the abridged financial statements (continued) Financial year ended 30 June 2025

Share Capital

Ordinary shares are classified as equity. Incremental costs directly attributable to the issue of new ordinary shares or options are shown in equity as a deduction, net of tax, from the proceeds.

3. Staff costs

The average number of persons employed by the company during the financial year, including the directors was -.

The aggregate payroll costs incurred during the financial year were:

	Year ended
	€
Wages and salaries	387,080
Social insurance costs	41,845
Other retirement benefit costs	3,927
	<u>432,852</u>

4. Directors remuneration

The directors aggregate remuneration was as follows:

	Year ended
	€
Emoluments in respect of qualifying services	84,000
	<u>84,000</u>

5. Profit before tax

Profit is stated after charging/(crediting):

	Year ended
	€
Depreciation of tangible assets	1,888
Interest receivable from group undertakings	(2,331)
	<u>1,888</u>

Centigo Limited

Notes to the abridged financial statements (continued)
Financial year ended 30 June 2025

6. Appropriations of profit and loss account

	€
At the start of the financial year	(81,107)
Profit for the financial year	214,404
	<hr/>
At the end of the financial year	133,297
	<hr/> <hr/>

7. Tangible assets

	Fixtures, fittings and equipment €	Total €
Cost		
At 1 July 2024	1,392	1,392
Additions	4,661	4,661
	<hr/>	<hr/>
Depreciation		
At 1 July 2024	39	39
Charge for the financial year	1,888	1,888
	<hr/>	<hr/>
At 30 June 2025	1,927	1,927
	<hr/> <hr/>	<hr/> <hr/>
Carrying amount		
At 30 June 2025	4,126	4,126
	<hr/> <hr/>	<hr/> <hr/>

8. Debtors

	€
Trade debtors	49,972
Other debtors	200
Prepayments	7,031
Accrued income	52,915
	<hr/>
	110,118
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9. Creditors: amounts falling due within one year

	€
Trade creditors	(2,937)
Other creditors including tax and social insurance	33,922
Accruals	14,050
	<hr/>
	45,035
	<hr/> <hr/>

Centigo Limited

Notes to the abridged financial statements (continued)
Financial year ended 30 June 2025

10. Approval of financial statements

The board of directors approved these abridged financial statements for issue on 19 February 2026.