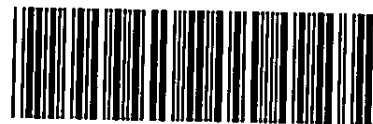


Company Registration No. 04123615 (England and Wales)

AURA DIGITAL LIVING LIMITED
(FORMERLY NICO CONSULTING LIMITED)
ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 5 APRIL 2013

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AURA DIGITAL LIVING LIMITED
(FORMERLY NICO CONSULTING LIMITED)
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AURA DIGITAL LIVING LIMITED
(FORMERLY NICO CONSULTING LIMITED)
ABBREVIATED BALANCE SHEET

AS AT 5 APRIL 2013

	Notes	2013 £	£	2012 £	£
Fixed assets					
Tangible assets	2	14,638		19,002	
Investments	2	1		1	
		<u>14,639</u>		<u>19,003</u>	
Current assets					
Debtors		3,600		23,159	
Cash at bank and in hand		67,138		39,242	
		<u>70,738</u>		<u>62,401</u>	
Creditors amounts falling due within one year		<u>(32,993)</u>		<u>(29,137)</u>	
Net current assets		<u>37,745</u>		<u>33,264</u>	
Total assets less current liabilities		<u>52,384</u>		<u>52,267</u>	
Provisions for liabilities		<u>(2,928)</u>		<u>(3,629)</u>	
		<u>49,456</u>		<u>48,638</u>	
Capital and reserves					
Called up share capital	3	105		105	
Profit and loss account		49,351		48,533	
Shareholders' funds		<u>49,456</u>		<u>48,638</u>	

**AURA DIGITAL LIVING LIMITED
(FORMERLY NICO CONSULTING LIMITED)
ABBREVIATED BALANCE SHEET (CONTINUED)**

AS AT 5 APRIL 2013

For the financial year ended 5 April 2013 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies

Director's responsibilities

- The member has not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476,
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements

These abbreviated financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime

Approved by the Board for issue on 18/12/2013



N Murkitt
Director

Company Registration No. 04123615

**AURA DIGITAL LIVING LIMITED
(FORMERLY NICO CONSULTING LIMITED)
NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 5 APRIL 2013**

1 Accounting policies

1.1 Accounting convention

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008)

1.2 Turnover

Turnover represents amounts receivable for goods and services net of VAT

1.3 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows

Leasehold land and buildings	10% straight line
Fixtures, fittings & equipment	33% straight line

1.4 Investments

Fixed asset investments are stated at cost less provision for diminution in value

1.5 Revenue recognition

Revenue is recognised as earned when, and to the extent that, the company obtains the right to consideration in exchange for its performance under its contracts. It is measured at the fair value of the right to consideration, which represents amounts chargeable to customers, including expenses and disbursements but excluding value added tax. Revenue not billed to customers is included in debtors.

1.6 Group accounts

The financial statements present information about the company as an individual undertaking and not about its group. The company and its subsidiary undertaking comprise a small-sized group. The company has therefore taken advantage of the exemptions provided by section 399 of the Companies Act 2006 not to prepare group accounts.

AURA DIGITAL LIVING LIMITED
(FORMERLY NICO CONSULTING LIMITED)
NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 5 APRIL 2013

2 Fixed assets

	Tangible assets	Investments	Total
	£	£	£
Cost			
At 6 April 2012	53,673	1	53,674
Additions	8,954	-	8,954
At 5 April 2013	62,627	1	62,628
Depreciation			
At 6 April 2012	34,671	-	34,671
Charge for the year	13,318	-	13,318
At 5 April 2013	47,989	-	47,989
Net book value			
At 5 April 2013	14,638	1	14,639
At 5 April 2012	19,002	1	19,003

Holdings of more than 20%

The company holds more than 20% of the share capital of the following companies

Company	Country of registration or incorporation	Shares held Class	%
Subsidiary undertakings			
Nico Consulting Limited	England and Wales	Ordinary	100.00

The aggregate amount of capital and reserves and the results of these undertakings for the last relevant financial year were as follows

		Capital and reserves 2013	Profit/(loss) for the year 2013
	Principal activity	£	£
Nico Consulting Limited	Dormant	1	-

Nico Consulting Limited was previously known as Aura Digital Living Limited

AURA DIGITAL LIVING LIMITED
(FORMERLY NICO CONSULTING LIMITED)
NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 5 APRIL 2013

3 Share capital	2013	2012
	£	£
Allotted, called up and fully paid		
5 "A" Voting Ordinary Shares of £1 each	5	5
100 "B" Non-voting Ordinary Shares of £1 each	100	100
	<u>105</u>	<u>105</u>