

Company Registration No. 04123615 (England and Wales)

**AURA DIGITAL LIVING LIMITED**  
**(FORMERLY NICO CONSULTING LIMITED)**  
**ABBREVIATED ACCOUNTS**  
**FOR THE YEAR ENDED 5 APRIL 2014**

FRIDAY



A23      \*A3N3M320\*      19/12/2014      #184  
COMPANIES HOUSE

**AURA DIGITAL LIVING LIMITED**  
**(FORMERLY NICO CONSULTING LIMITED)**  
**CONTENTS**

---

	<b>Page</b>
Abbreviated balance sheet	1 - 2
Notes to the abbreviated accounts	3 - 5

**AURA DIGITAL LIVING LIMITED**  
**(FORMERLY NICO CONSULTING LIMITED)**  
**ABBREVIATED BALANCE SHEET**  
**AS AT 5 APRIL 2014**

	Notes	2014 £	£	2013 £	£
<b>Fixed assets</b>					
Tangible assets	2		10,960		14,638
Investments	2		1		1
			<u>10,961</u>		<u>14,639</u>
<b>Current assets</b>					
Debtors		13,428		3,600	
Cash at bank and in hand		-		67,138	
		<u>13,428</u>		<u>70,738</u>	
<b>Creditors: amounts falling due within one year</b>		<u>(14,012)</u>		<u>(32,993)</u>	
<b>Net current (liabilities)/assets</b>			<u>(584)</u>		<u>37,745</u>
<b>Total assets less current liabilities</b>			<u>10,377</u>		<u>52,384</u>
<b>Provisions for liabilities</b>			<u>(2,192)</u>		<u>(2,928)</u>
			<u>8,185</u>		<u>49,456</u>
<b>Capital and reserves</b>					
Called up share capital	3		105		105
Profit and loss account			8,080		49,351
<b>Shareholders' funds</b>			<u>8,185</u>		<u>49,456</u>

**AURA DIGITAL LIVING LIMITED**  
**(FORMERLY NICO CONSULTING LIMITED)**  
**ABBREVIATED BALANCE SHEET (CONTINUED)**  
**AS AT 5 APRIL 2014**

---

For the financial year ended 5 April 2014 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 17/12/2014



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 2014**

---

**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 2014**

**2 Fixed assets**

	<b>Tangible assets</b>	<b>Investments</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>			
At 6 April 2013	62,627	1	62,628
Additions	2,621	-	2,621
At 5 April 2014	65,248	1	65,249
<b>Depreciation</b>			
At 6 April 2013	47,989	-	47,989
Charge for the year	6,299	-	6,299
At 5 April 2014	54,288	-	54,288
<b>Net book value</b>			
At 5 April 2014	10,960	1	10,961
At 5 April 2013	14,638	1	14,639

**Holdings of more than 20%**

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

<b>Company</b>	<b>Country of registration or incorporation</b>	<b>Shares held Class</b>	<b>%</b>
<b>Subsidiary undertakings</b>			
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:

		<b>Capital and reserves</b>	<b>Profit/(loss) for the year</b>
	<b>Principal activity</b>	<b>2014</b>	<b>2014</b>
		<b>£</b>	<b>£</b>
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 2014**

<b>3</b>	<b>Share capital</b>	<b>2014</b>	<b>2013</b>
		<b>£</b>	<b>£</b>
	<b>Allotted, called up and fully paid</b>		
	5 "A" Voting Ordinary Shares of £1 each	5	5
	100 "B" Non-voting Ordinary Shares of £1 each	100	100
		<hr/>	<hr/>
		105	105
		<hr/>	<hr/>