

REGISTERED NUMBER: 07518956 (England and Wales)

Unaudited Financial Statements for the Year Ended 28 February 2018

for

Aura Health Consultant Ltd.

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for the Year Ended 28 February 2018**

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Aura Health Consultant Ltd.
Company Information
for the Year Ended 28 February 2018

DIRECTOR: Dr. S Suresh

SECRETARY:

REGISTERED OFFICE: 21 Portchester Close
Ingleby Barwick
Stockton-on-tees
Cleveland
TS17 5LQ

REGISTERED NUMBER: 07518956 (England and Wales)

ACCOUNTANTS: Flannagans - Hartlepool office
Hub One, First Floor, Unit's 204 & 206
The Innovation Centre, Venture Court
Queens Meadow Business Park
Hartlepool
TS25 5TG

Aura Health Consultant Ltd. (Registered number: 07518956)

**Balance Sheet
28 February 2018**

	Notes	2018 £	£	2017 £	£
FIXED ASSETS					
Tangible assets	4		748,007		748,022
CURRENT ASSETS					
Stocks		1,700		1,500	
Debtors	5	10,000		-	
Cash at bank		<u>26,938</u>		<u>19,993</u>	
		38,638		21,493	
CREDITORS					
Amounts falling due within one year	6	<u>86,770</u>		<u>99,283</u>	
NET CURRENT LIABILITIES			<u>(48,132)</u>		<u>(77,790)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			699,875		670,232
CREDITORS					
Amounts falling due after more than one year	7		<u>397,898</u>		<u>459,072</u>
NET ASSETS			<u><u>301,977</u></u>		<u><u>211,160</u></u>

The notes form part of these financial statements

Balance Sheet - continued
28 February 2018

	Notes	2018 £	£	2017 £	£
CAPITAL AND RESERVES					
Called up share capital	8		150		150
Share premium	9		425		425
Retained earnings	9		<u>301,402</u>		<u>210,585</u>
			<u>301,977</u>		<u>211,160</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 28 February 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 28 February 2018 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges her responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and 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.
- (b)

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the director on 29 November 2018 and were signed by:

Mrs. V Suresh - Director

**Notes to the Financial Statements
for the Year Ended 28 February 2018**

1. STATUTORY INFORMATION

Aura Health Consultant Ltd. 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.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" 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 reducing balance and 20% on reducing balance

Stocks

Work in progress is valued at the lower of cost and net realisable value.

Cost is calculated using the first-in, first-out method and includes all purchase, transport, and handling costs in bringing stocks to their present location and condition.

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, 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.

**Notes to the Financial Statements - continued
for the Year Ended 28 February 2018**

2. ACCOUNTING POLICIES - continued

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.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 2 (2017 - NIL) .

4. TANGIBLE FIXED ASSETS

	Land and buildings £	Plant and machinery etc £	Totals £
COST			
At 1 March 2017	745,275	8,173	753,448
Additions	-	2,466	2,466
At 28 February 2018	<u>745,275</u>	<u>10,639</u>	<u>755,914</u>
DEPRECIATION			
At 1 March 2017	-	5,426	5,426
Charge for year	-	2,481	2,481
At 28 February 2018	<u>-</u>	<u>7,907</u>	<u>7,907</u>
NET BOOK VALUE			
At 28 February 2018	<u>745,275</u>	<u>2,732</u>	<u>748,007</u>
At 28 February 2017	<u>745,275</u>	<u>2,747</u>	<u>748,022</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018 £	2017 £
Other debtors	<u>10,000</u>	<u>-</u>

**Notes to the Financial Statements - continued
for the Year Ended 28 February 2018**

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018	2017
	£	£
Taxation and social security	26,880	23,806
Other creditors	<u>59,890</u>	<u>75,477</u>
	<u>86,770</u>	<u>99,283</u>

7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2018	2017
	£	£
Bank loans	<u>397,898</u>	<u>459,072</u>
Amounts falling due in more than five years:		
Repayable otherwise than by instalments		
Bank loans more 5 yrs non-inst	<u>397,898</u>	<u>459,072</u>

8. CALLED UP SHARE CAPITAL

**** POSTING HAS BEEN MADE TO SHARE CAPITAL 1 ACCOUNT ON TRIAL BALANCE BUT NO CORRESPONDING ENTRY HAS BEEN MADE ON CLIENT SCREEN FOR SHARE CAPITAL 1 THIS NOTE WILL THEREFORE NOT AGREE TO AMOUNT SHOWN ON BALANCE SHEET**

**** POSTING HAS BEEN MADE TO SHARE CAPITAL 2 ACCOUNT ON TRIAL BALANCE BUT NO CORRESPONDING ENTRY HAS BEEN MADE ON CLIENT SCREEN FOR SHARE CAPITAL 2 THIS NOTE WILL THEREFORE NOT AGREE TO AMOUNT SHOWN ON BALANCE SHEET**

9. RESERVES

	Retained earnings £	Share premium £	Totals £
At 1 March 2017	210,585	425	211,010
Profit for the year	113,949		113,949
Dividends	<u>(23,132)</u>		<u>(23,132)</u>
At 28 February 2018	<u>301,402</u>	<u>425</u>	<u>301,827</u>

**Notes to the Financial Statements - continued
for the Year Ended 28 February 2018**

10. ULTIMATE CONTROLLING PARTY

The ultimate controlling party is Mrs. V Suresh.

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.