

**AURA BUILD LIMITED  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2019**

Lake & Co  
Chartered Accountants  
25A Kenton Park Parade  
Kenton  
Harrow  
England  
HA3 8DN

**Aura Build Limited**  
**Unaudited Financial Statements**  
**For The Year Ended 31 December 2019**

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**Aura Build Limited**  
**Balance Sheet**  
**As at 31 December 2019**

Registered number: 08316904

		<b>2019</b>		<b>2018</b>	
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>CURRENT ASSETS</b>					
Stocks	<b>3</b>	77,550		66,350	
Debtors	<b>4</b>	168		-	
Cash at bank and in hand		1,240		457	
		78,958		66,807	
<b>Creditors: Amounts Falling Due Within One Year</b>	<b>5</b>	(42,756 )		(38,216 )	
<b>NET CURRENT ASSETS (LIABILITIES)</b>			36,202		28,591
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			36,202		28,591
<b>NET ASSETS</b>			36,202		28,591
<b>CAPITAL AND RESERVES</b>					
Called up share capital	<b>6</b>		100		100
Profit and Loss Account			36,102		28,491
<b>SHAREHOLDERS' FUNDS</b>			36,202		28,591

**Aura Build Limited**  
**Balance Sheet (continued)**  
**As at 31 December 2019**

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For the year ending 31 December 2019 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

**Directors' responsibilities:**

- The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime.
- The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

On behalf of the board

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**Mr David Boxall**

Director

**14/12/2020**

The notes on pages 3 to 4 form part of these financial statements.

**Aura Build Limited**  
**Notes to the Financial Statements**  
**For The Year Ended 31 December 2019**

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**1. Accounting Policies**

**1.1. Basis of Preparation of Financial Statements**

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

**1.2. Turnover**

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

**Sale of goods**

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

**Rendering of services**

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

**1.3. Stocks and Work in Progress**

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads. Work-in-progress is reflected in the accounts on a contract by contract basis by recording turnover and related costs as contract activity progresses.

**2. Average Number of Employees**

Average number of employees, including directors, during the year was as follows:

	<b>2019</b>	<b>2018</b>
Office and administration	4	4
	<u>4</u>	<u>4</u>

**3. Stocks**

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Stock - finished goods	77,550	66,350
	<u>77,550</u>	<u>66,350</u>

**4. Debtors**

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
<b>Due within one year</b>		
Other taxes and social security	168	-
	<u>168</u>	<u>-</u>

**Aura Build Limited**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 December 2019**

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**5. Creditors: Amounts Falling Due Within One Year**

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Trade creditors	10,748	7,699
Corporation tax	7,415	6,379
VAT	2,852	2,157
Other creditors	14	-
Accruals and deferred income	2,686	4,000
Directors' loan accounts	19,041	17,981
	<u>42,756</u>	<u>38,216</u>

**6. Share Capital**

	<b>2019</b>	<b>2018</b>
Allotted, Called up and fully paid	100	100
	<u>100</u>	<u>100</u>

**7. Dividends**

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
<b>On equity shares:</b>		
Final dividend paid	24,000	-
	<u>24,000</u>	<u>-</u>

**8. General Information**

Aura Build Limited is a private company, limited by shares, incorporated in England & Wales, registered number 08316904 . The registered office is 25A Kenton Park Parade, Kenton Road, Harrow, Middlesex, HA3 8DN.

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.