REGISTERED NUMBER: 08993547 (England and Wales)

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2017

FOR

AURA COMMERCIAL CLEANING SERVICES
LIMITED

CONTENTS OF THE FINANCIAL STATEMENTS
for the year ended 31 JULY 2017

AURA COMMERCIAL CLEANING SERVICES LIMITED

COMPANY INFORMATION
for the year ended 31 JULY 2017

DIRECTOR:	Miss S Mihalache
REGISTERED OFFICE:	Ground Floor Barratt House Kingsthorpe Road Northampton Northamptonshire NN2 6EZ
REGISTERED NUMBER:	08993547 (England and Wales)
ACCOUNTANTS:	Elsby & Company Ltd Thistle Down Barn Holcot Lane Sywell Northampton Northamptonshire NN6 0BG

ABRIDGED BALANCE SHEET
31 JULY 2017

	Notes	2017 £	2017 £	2016 as restated £	2016 as restated £
FIXED ASSETS					
Tangible assets	4		18,240		11,471
CURRENT ASSETS					
Stocks		3,409		250	
Debtors		36,547		21,089	
Cash at bank and in hand		30,263		20,543	
		70,219		41,882	
CREDITORS					
Amounts falling due within one year		85,296		56,402	
NET CURRENT LIABILITIES			(15,077)		(14,520)
TOTAL ASSETS LESS CURRENT LIABILITIES			3,163		(3,049)
PROVISIONS FOR LIABILITIES			2,842		2,294
NET ASSETS/(LIABILITIES)			321		(5,343)
CAPITAL AND RESERVES					
Called up share capital			2		2
Retained earnings			319		(5,345)
SHAREHOLDERS' FUNDS			321		(5,343)

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2017.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2017 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

(b) 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.

The notes form part of these financial statements

continued...

ABRIDGED BALANCE SHEET - continued
31 JULY 2017

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.

All the members have consented to the preparation of an abridged Balance Sheet for the year ended 31 July 2017 in accordance with Section 444(2A) of the Companies Act 2006.

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 30 October 2017 and were signed by:

Miss S Mihalache - Director

1. STATUTORY INFORMATION

Aura Commercial Cleaning Services Limited 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	- 20% on cost
Motor vehicles	- 25% on reducing balance
Computer equipment	- 25% on reducing balance

Stocks
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 items.

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.

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 28 .

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4. TANGIBLE FIXED ASSETS

	Totals
	£
COST	
At 1 August 2016	14,914
Additions	10,809
At 31 July 2017	25,723
DEPRECIATION	
At 1 August 2016	3,443
Charge for year	4,040
At 31 July 2017	7,483
NET BOOK VALUE	
At 31 July 2017	18,240
At 31 July 2016	11,471

5. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2017	2016 as restated
	£	£
Within one year	1,575	-

6. FIRST YEAR ADOPTION

This is the first year that the company has presented its results under FRS 102. The last financial statements under previous UK GAAP were for the year ended 31 July 2016. The date of transition to FRS 102 was 1 August 2015. The transition to FRS 102 did not result in any changes in accounting policies and so there are no differences between the profit for the financial year ended 31 July 2016 and the total equity as at 1 August 2015 and 31 July 2016 under UK GAAP as previously reported and FRS 102.