

Unaudited Financial Statements for the Year Ended 31 July 2022

for

AURA COMMERCIAL CLEANING SERVICES
LIMITED

**AURA COMMERCIAL CLEANING SERVICES
LIMITED (REGISTERED NUMBER: 08993547)**

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for the year ended 31 JULY 2022**

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AURA COMMERCIAL CLEANING SERVICES
LIMITED

Company Information
for the year ended 31 JULY 2022

DIRECTOR: Miss S Mihalache

REGISTERED OFFICE: Ground Floor
Barratt House
Kingsthorpe Road
Northampton
Northamptonshire
NN2 6EZ

REGISTERED NUMBER: 08993547 (England and Wales)

ACCOUNTANTS: Elsby & Co
Thisteddown Barn
Holcot Lane
Sywell
Northampton
Northamptonshire
NN6 0BG

**AURA COMMERCIAL CLEANING SERVICES
LIMITED (REGISTERED NUMBER: 08993547)**

**Abridged Balance Sheet
31 JULY 2022**

	Notes	2022 £	£	2021 £	£
FIXED ASSETS					
Tangible assets	4		13,867		13,669
CURRENT ASSETS					
Stocks		900		4,000	
Debtors		74,304		82,882	
Cash at bank		<u>173,493</u>		<u>93,389</u>	
		248,697		180,271	
CREDITORS					
Amounts falling due within one year		<u>137,419</u>		<u>99,614</u>	
NET CURRENT ASSETS			<u>111,278</u>		<u>80,657</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			125,145		94,326
PROVISIONS FOR LIABILITIES			<u>1,651</u>		<u>2,236</u>
NET ASSETS			<u>123,494</u>		<u>92,090</u>
CAPITAL AND RESERVES					
Called up share capital	5		10		2
Retained earnings			<u>123,484</u>		<u>92,088</u>
SHAREHOLDERS' FUNDS			<u>123,494</u>		<u>92,090</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2022 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.

AURA COMMERCIAL CLEANING SERVICES
LIMITED (REGISTERED NUMBER: 08993547)

Abridged Balance Sheet - continued
31 JULY 2022

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

All the members have consented to the preparation of an abridged Balance Sheet for the year ended 31 July 2022 in accordance with Section 444(2A) of the Companies Act 2006.

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

The financial statements were approved by the director and authorised for issue on 31 October 2022 and were signed by:

Miss S Mihalache - Director

**AURA COMMERCIAL CLEANING SERVICES
LIMITED (REGISTERED NUMBER: 08993547)**

**Notes to the Financial Statements
for the year ended 31 JULY 2022**

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 Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" 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 reducing balance
Fixtures and fittings	- 25% on cost
Motor vehicles	- 25% on reducing balance
Computer equipment	- 25% on reducing balance

Government grants

During the period, the Company has received government support. The relevant accounting policy is set out below.

A government grant is recognised in the balance sheet within other receivables when there is reasonable assurance that it will be received and that the Company will comply with the conditions attached to it. Grants are recognised within other income in the income statement at a point in time to match the timing of recognition of the related expenses they are intended to compensate. Refer to Note 8 for details of government grants and support received in the period.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

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.

**AURA COMMERCIAL CLEANING SERVICES
LIMITED (REGISTERED NUMBER: 08993547)**

**Notes to the Financial Statements - continued
for the year ended 31 JULY 2022**

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.

Pension costs and other post-retirement benefits

Contributions are made into an independently operated pension scheme and are charged to the profit or loss in the period to which they relate' - this note is different to the current one because the company pays the contributions into an external pension scheme as opposed to one which the company operates;

3. EMPLOYEES

The average number of employees during the year was 53 (2021 - 54) .

4. TANGIBLE FIXED ASSETS

	Totals £
COST	
At 1 August 2021	33,140
Additions	3,934
At 31 July 2022	<u>37,074</u>
DEPRECIATION	
At 1 August 2021	19,471
Charge for year	3,736
At 31 July 2022	<u>23,207</u>
NET BOOK VALUE	
At 31 July 2022	<u>13,867</u>
At 31 July 2021	<u>13,669</u>

**AURA COMMERCIAL CLEANING SERVICES
LIMITED (REGISTERED NUMBER: 08993547)**

**Notes to the Financial Statements - continued
for the year ended 31 JULY 2022**

5. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:		Nominal value:	2022	2021
Number:	Class:		£	£
9	Ordinary	£1	9	2
10	Ordinary 10p	10p	1	-
			<u>10</u>	<u>2</u>

The following shares were allotted and fully paid for cash at par during the year:

7 Ordinary shares of £1 each
10 Ordinary 10p shares of 10p each

6. GOVERNMENT GRANTS AND ASSISTANCE NOTE

In the UK, the Government has provided funding towards the salary costs of employees who have been 'furloughed' through the Coronavirus Job Retention Scheme to mitigate the impact of COVID-19. This funding meets the definition of a government grant under FRS 102 Section 24 Government Grants and nil (2021:£22,249) has been recorded within other income.

The Company has taken part in the COVID-19 VAT deferral scheme.

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.